

2003 DRAFTING REQUEST

Senate Amendment (SA-SB44)

Received: **05/20/2003**

Received By: **jkreye**

Wanted: **Soon**

Identical to LRB:

For: **Legislative Fiscal Bureau**

By/Representing: **Shanovich (RR)**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax - property**

Extra Copies:

Submit via email: **YES**

Requester's email:

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us**

Pre Topic:

LFB:.....Shanovich (RR) -

Topic:

Assessment of manufacturing property; special charge imposition

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	jkreye	wjackson	rschluet	_____	lemery		
	05/20/2003	05/20/2003	05/20/2003	_____	05/20/2003		
	jkreye	wjackson		_____			
	05/21/2003	05/21/2003		_____			
/2			pgreensl	_____	lemery		
			05/21/2003	_____	05/21/2003		

Vers: Drafted Reviewed Typed Proofed Submitted Jacketed Required

/3	jkreye	wjackson	pgreensl	_____	mbarman
	06/09/2003	06/09/2003	06/09/2003	_____	06/09/2003

FE Sent For:

<END>

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/1	jkreye 05/20/2003	wjackson 05/20/2003	rschluet 05/20/2003	_____	lemery 05/20/2003		
	jkreye 05/21/2003	wjackson 05/21/2003	49	6/9			
/2		13 WLJ 6/9	pgreensl 05/21/2003	PK/M	lemery 05/21/2003		

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/1	jkreye 05/20/2003	wjackson 05/20/2003	rschluet 05/20/2003	<i>[Handwritten initials]</i>	lemery 05/20/2003		

1/2 WLj 5/21

[Handwritten initials]
[Handwritten initials]
[Handwritten initials]
<END>

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/1	jkreye	/1 WJ 5/20					

FE Sent For:

5-2003
<END>



Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873

Date: 5/20/03

DELIVER TO: JOE KRYGE

Addressee Fax #: 264-6948 Addressee Phone #: _____

of Pages, Including Cover: 2 Sender's Initials: _____

From: Ron Shanovich

Message: Here's the correct motion — sorry I sent the wrong one
Ron

Representative Kaufert

SHARED REVENUE AND TAX RELIEF -- PROPERTY TAXATION

Assessment of Manufacturing Property
[LFB Paper #685]

12-4

Motion:

Move to delete the transfer of responsibility for assessment of manufacturing property from the Department of Revenue (DOR) to local governments and restore that responsibility with the Department of Revenue. Provide the Department of Revenue with \$1,076,300 GPR and 13.5 GPR positions and \$1,076,300 PR and 13.5 PR positions annually in the Bureau of Manufacturing and Telco Assessment for the assessment of manufacturing property. Create a separate program revenue appropriation to fund the PR manufacturing assessment positions and related costs. Authorize DOR to annually impose a special charge on each municipality containing manufacturing property to fund the PR manufacturing assessment positions. Set the charge for each municipality at an amount equal to the municipality's equalized value of manufacturing property multiplied by a rate determined by DOR, which varies from year to year and generates sufficient revenues to offset the Department's budgeted PR costs for the manufacturing assessment function. Provide that the special charge cannot be applied disproportionately to the owners of manufacturing property relative to the owners of other property.

Note:

Under the provisions of Senate Bill 44, the responsibility for assessing manufacturing property would be transferred from the Department of Revenue to local governments, effective with property assessed as of January 1, 2004. In addition, \$2,277,000 GPR and 31.0 GPR positions would be deleted annually from the Bureau of Manufacturing and Telco Assessment to reflect the transfer.

This motion would restore the responsibility for assessing manufacturing property with the Department of Revenue and provide the Department \$1,076,300 GPR and 13.5 GPR positions and \$1,076,300 PR and 13.5 PR positions annually for the assessment of manufacturing property. The program revenue would be provided through a special charge assessed against each municipality where manufacturing property is located. The motion would restore \$124,400 and 4.0 positions less than the amount of funding and number of positions that were deleted in the bill.

[Change to Bill: \$2,152,600 GPR, 13.5 GPR positions, \$2,152,600 PR, and 13.5 PR positions]



State of Wisconsin
2003 - 2004 LEGISLATURE

LRBb0242/1

JK: /:....

WLJ

✓
LFB:.....Shanovich (RR) – Assessment of manufacturing property; special charge imposition

FOR 2003-05 BUDGET — NOT READY FOR INTRODUCTION

SENATE AMENDMENT,
TO 2003 SENATE BILL 44

ms 5-20-03

✓
1 At the locations indicated, amend the bill as follows:

2 ✓ 1. Page 408, line 4: after that line insert:

3 "SECTION 647m. 20.566 (2) (gb) ✓ of the statutes is created to read:

4 20.566 (2) (gb) *Manufacturing property assessment*. The amounts in the
5 schedule for the administration of the assessment of manufacturing property under
6 s. 70.995. ✓ All moneys received from the fees established under s. 70.995 (14) ✓ shall
7 be credited to this appropriation account."

8 ✓ 2. Page 667, line 17: delete lines 17 to 21.

9 ✓ 3. Page 669, line 15: delete the material beginning with that line and ending

with
10 on page 670, line 4.

1 √ 4. Page 678, line 5: delete the material beginning with that line and ending
2 with page 680, line 3.

3 √ 5. Page 680, line 8: delete "~~or (d)~~" and substitute "or (d)".

4 √ 6. Page 680, line 25: delete the material beginning with "If" and ending with
5 "commission." on page 681, line 2, and substitute: "If the board does not overrule a
6 change from assessment under this section to assessment under s. 70.32 (1), the
7 affected municipality may file an appeal before the tax appeals commission."

8 √ 7. Page 681, line 8: delete lines 8 to 25 and substitute:

9 "SECTION 1566b. 70.995 (8) (b) 1. of the statutes is amended to read:

10 70.995 (8) (b) 1. The department of revenue shall annually notify each
11 manufacturer assessed under this section and the municipality in which the
12 manufacturing property is located of the full value of all real and personal property
13 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st
14 class mail or electronic mail. In addition, the notice shall specify that objections to
15 valuation, amount, or taxability must be filed with the state board of assessors
16 within 60 days of issuance of the notice of assessment, that objections to a change
17 from assessment under this section to assessment under s. 70.32 (1) must be filed
18 within 60 days after receipt of the notice, that the fee under par. (c) 1. or (d) must be
19 paid and that the objection is not filed until the fee is paid. A statement shall be
20 attached to the assessment roll indicating that the notices required by this section
21 have been mailed and failure to receive the notice does not affect the validity of the
22 assessments, the resulting tax on real or personal property, the procedures of the

1 office of the commissioner of tax appeals commission or of the state board of
2 assessors, or the enforcement of delinquent taxes by statutory means.”

History: 1973 c. 90, 283, 333; 1975 c. 39, 144, 199, 200, 213, 224; 1977 c. 29 ss. 776 to 782, 1646 (3), 1647 (5m), 1656 (38); 1977 c. 31, 142, 272; 1977 c. 300 ss. 7, 8; 1977 c. 328, 377, 418, 447; 1979 c. 34 ss. 883m, 2102 (39) (g); 1979 c. 221; 1981 c. 20; 1983 a. 27; 1983 a. 275 s. 15 (8); 1985 a. 29; 1985 a. 120 s. 3202 (46); 1987 a. 27, 196, 399; 1989 a. 31; 1991 a. 39, 269; 1993 a. 307, 391; 1995 a. 227, 408; 1997 a. 35, 237, 250; 1999 a. 32; 2001 a. 16, 109.

3 ✓ **8.** Page 682, line 1: delete that line.

4 ✓ **9.** Page 682, line 9: delete “1” and substitute “1”.

5 **10.** Page 682, line 18: delete the material beginning with that line and ending
6 ^{with} ~~on~~ page 683, line 3.

7 ✓ **11.** Page 683, line 17: delete the material beginning with that line and ending
8 ^{with} ~~on~~ page 685, line 21, and substitute:

9 “**SECTION 1576b.** 70.995 (12) (a) of the statutes is amended to read:

10 70.995 (12) (a) The department of revenue shall prescribe a standard
11 manufacturing property report form that shall be submitted annually for each real
12 estate parcel and each personal property account on or before March 1 by all
13 manufacturers whose property is assessed under this section. The report form shall
14 contain all information considered necessary by the department and shall include,
15 without limitation, income and operating statements, fixed asset schedules and a
16 report of new construction or demolition. Failure to submit the report shall result
17 in denial of any right of redetermination by the state board of assessors or the office
18 of the commission of tax appeals commission. If any property is omitted or
19 understated in the assessment roll in any of the next 5 previous years, the assessor
20 shall enter the value of the omitted or understated property once for each previous
21 year of the omission or understatement. The assessor shall affix a just valuation to
22 each entry for a former year as it should have been assessed according to the
23 assessor’s best judgment. Taxes shall be apportioned and collected on the tax roll for

1 each entry, on the basis of the net tax rate for the year of the omission, taking into
 2 account credits under s. 79.10. In the case of omitted property, interest shall be added
 3 at the rate of 0.0267% per day for the period of time between the date when the form
 4 is required to be submitted and the date when the assessor affixes the just valuation.
 5 In the case of underpayments determined after an objection under s. 70.995 (8) (d),
 6 interest shall be added at the average annual discount interest rate determined by
 7 the last auction of 6-month U.S. treasury bills before the objection per day for the
 8 period of time between the date when the tax was due and the date when it is paid.

History: 1973 c. 90, 283, 333; 1975 c. 39, 144, 199, 200, 213, 224; 1977 c. 29 ss. 776 to 782, 1646 (3), 1647 (5m), 1656 (38); 1977 c. 31, 142, 272; 1977 c. 300 ss. 7, 8; 1977 c. 328, 377, 418, 447; 1979 c. 34 ss. 883m, 2102 (39) (g); 1979 c. 221; 1981 c. 20; 1983 a. 27; 1983 a. 275 s. 15 (8); 1985 a. 29; 1985 a. 120 s. 3202 (46); 1987 a. 27, 196, 399; 1989 a. 31; 1991 a. 39, 269; 1993 a. 307, 391; 1995 a. 227, 408; 1997 a. 85, 237, 250; 1999 a. 32; 2001 a. 16, 109.

9 **SECTION 1580b.** 70.995 (14) of the statutes is created to read:

10 70.995 (14) Beginning with the property tax assessments as of January 1,
 11 2003, the department of revenue shall annually impose on each municipality in
 12 which manufacturing property is located a fee in an amount that is equal to the
 13 equalized value of the manufacturing property located in the municipality
 14 multiplied by a rate that is determined annually by the department so that the total
 15 amount collected under this subsection is sufficient to pay for the costs to the
 16 department associated with the assessment of manufacturing property under this
 17 section. Each municipality that is assessed a fee under this subsection shall collect
 18 the amount of the fee as a special charge against the taxable property located in the
 19 municipality, except that no municipality may apply the special charge
 20 disproportionately to owners of manufacturing property relative to owners of other
 21 property.”

22 ↓ **12.** Page 707, line 19: delete the material beginning with that line and ending

(23)

with
 on page 709, line 6.

1

√ **13.** Page 718, line 16: delete lines 16 to 20.

2

√ **14.** Page 1122, line 13: delete lines 13 to 21.

3

(END)

con A.

5-21-03

h-0242

pg 4 section 1580b

should be 50% of the costs

h. 12 "sufficient to pay for 50% of the costs"



State of Wisconsin
2003 - 2004 LEGISLATURE

LRBb0242/A
JK:wlj:rs

RM not run

LFB:.....Shanovich (RR) – Assessment of manufacturing property; special charge imposition

FOR 2003-05 BUDGET — NOT READY FOR INTRODUCTION

SENATE AMENDMENT ,

TO 2003 SENATE BILL 44

m 5-21-03

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 408, line 4: after that line insert:

3 “SECTION 647m. 20.566 (2) (gb) of the statutes is created to read:

4 20.566 (2) (gb) *Manufacturing property assessment.* The amounts in the
5 schedule for the administration of the assessment of manufacturing property under
6 s. 70.995. All moneys received from the fees established under s. 70.995 (14) shall
7 be credited to this appropriation account.”

8 **2.** Page 667, line 17: delete lines 17 to 21.

9 **3.** Page 669, line 15: delete the material beginning with that line and ending
10 with page 670, line 4.

1 **4.** Page 678, line 5: delete the material beginning with that line and ending
2 with page 680, line 3.

3 **5.** Page 680, line 8: delete “~~or (d)~~” and substitute “or (d)”.

4 **6.** Page 680, line 25: delete the material beginning with “~~If~~” and ending with
5 “~~commission.~~” on page 681, line 2, and substitute: “If the board does not overrule a
6 change from assessment under this section to assessment under s. 70.32 (1), the
7 affected municipality may file an appeal before the tax appeals commission.”.

8 **7.** Page 681, line 8: delete lines 8 to 25 and substitute:

9 “**SECTION 1566b.** 70.995 (8) (b) 1. of the statutes is amended to read:

10 70.995 (8) (b) 1. The department of revenue shall annually notify each
11 manufacturer assessed under this section and the municipality in which the
12 manufacturing property is located of the full value of all real and personal property
13 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st
14 class mail or electronic mail. In addition, the notice shall specify that objections to
15 valuation, amount, or taxability must be filed with the state board of assessors
16 within 60 days of issuance of the notice of assessment, that objections to a change
17 from assessment under this section to assessment under s. 70.32 (1) must be filed
18 within 60 days after receipt of the notice, that the fee under par. (c) 1. or (d) must be
19 paid and that the objection is not filed until the fee is paid. A statement shall be
20 attached to the assessment roll indicating that the notices required by this section
21 have been mailed and failure to receive the notice does not affect the validity of the
22 assessments, the resulting tax on real or personal property, the procedures of the
23 office of the commissioner of tax appeals commission or of the state board of
24 assessors, or the enforcement of delinquent taxes by statutory means.”.

1 **8.** Page 682, line 1: delete that line.

2 **9.** Page 682, line 9: delete “1” and substitute “1”.

3 **10.** Page 682, line 18: delete the material beginning with that line and ending
4 with page 683, line 3.

5 **11.** Page 683, line 17: delete the material beginning with that line and ending
6 with page 685, line 21, and substitute:

7 “**SECTION 1576b.** 70.995 (12) (a) of the statutes is amended to read:

8 70.995 (12) (a) The department of revenue shall prescribe a standard
9 manufacturing property report form that shall be submitted annually for each real
10 estate parcel and each personal property account on or before March 1 by all
11 manufacturers whose property is assessed under this section. The report form shall
12 contain all information considered necessary by the department and shall include,
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15 in denial of any right of redetermination by the state board of assessors or the office
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18 shall enter the value of the omitted or understated property once for each previous
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20 each entry for a former year as it should have been assessed according to the
21 assessor’s best judgment. Taxes shall be apportioned and collected on the tax roll for
22 each entry, on the basis of the net tax rate for the year of the omission, taking into
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5 period of time between the date when the tax was due and the date when it is paid.

6 **SECTION 1580b.** 70.995 (14) of the statutes is created to read:

7 70.995 (14) Beginning with the property tax assessments as of January 1,
8 2003, the department of revenue shall annually impose on each municipality in
9 which manufacturing property is located a fee in an amount that is equal to the
10 equalized value of the manufacturing property located in the municipality
11 multiplied by a rate that is determined annually by the department so that the total
12 amount collected under this subsection is sufficient to pay for the costs to the 50% of
13 department associated with the assessment of manufacturing property under this
14 section. Each municipality that is assessed a fee under this subsection shall collect
15 the amount of the fee as a special charge against the taxable property located in the
16 municipality, except that no municipality may apply the special charge
17 disproportionately to owners of manufacturing property relative to owners of other
18 property.”.

19 **12.** Page 707, line 19: delete the material beginning with that line and ending
20 with page 709, line 6.

21 **13.** Page 718, line 16: delete lines 16 to 20.

22 **14.** Page 1122, line 13: delete lines 13 to 21.

23 (END)



State of Wisconsin
2003 - 2004 LEGISLATURE

LRBb0242/2

JK:wlj:pa

PMR

3

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10 equalized value of the manufacturing property located in the municipality
11 multiplied by a rate that is determined annually by the department so that the total
12 amount collected under this subsection is sufficient to pay for 50% of the ^{budgeted} costs to the
13 department ^{in the current state fiscal year} associated with the assessment of manufacturing property under this
14 section. Each municipality that is assessed a fee under this subsection shall collect
15 the amount of the fee as a special charge against the taxable property located in the
16 municipality, except that no municipality may apply the special charge
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23 (END)



State of Wisconsin
2003 - 2004 LEGISLATURE

LRBb0242/3
JK:wlj:pg

LFB:.....Shanovich (RR) – Assessment of manufacturing property; special charge imposition

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TO 2003 SENATE BILL 44**

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7 affected municipality may file an appeal before the tax appeals commission.”.

8 **7.** Page 681, line 8: delete lines 8 to 25 and substitute:

9 “**SECTION 1566b.** 70.995 (8) (b) 1. of the statutes is amended to read:

10 70.995 (8) (b) 1. The department of revenue shall annually notify each
11 manufacturer assessed under this section and the municipality in which the
12 manufacturing property is located of the full value of all real and personal property
13 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st
14 class mail or electronic mail. In addition, the notice shall specify that objections to
15 valuation, amount, or taxability must be filed with the state board of assessors
16 within 60 days of issuance of the notice of assessment, that objections to a change
17 from assessment under this section to assessment under s. 70.32 (1) must be filed
18 within 60 days after receipt of the notice, that the fee under par. (c) 1. or (d) must be
19 paid and that the objection is not filed until the fee is paid. A statement shall be
20 attached to the assessment roll indicating that the notices required by this section
21 have been mailed and failure to receive the notice does not affect the validity of the
22 assessments, the resulting tax on real or personal property, the procedures of the
23 office of the commissioner of tax appeals commission or of the state board of
24 assessors, or the enforcement of delinquent taxes by statutory means.”.

1 **8.** Page 682, line 1: delete that line.

2 **9.** Page 682, line 9: delete “1” and substitute “1”.

3 **10.** Page 682, line 18: delete the material beginning with that line and ending
4 with page 683, line 3.

5 **11.** Page 683, line 17: delete the material beginning with that line and ending
6 with page 685, line 21, and substitute:

7 “**SECTION 1576b.** 70.995 (12) (a) of the statutes is amended to read:

8 70.995 (12) (a) The department of revenue shall prescribe a standard
9 manufacturing property report form that shall be submitted annually for each real
10 estate parcel and each personal property account on or before March 1 by all
11 manufacturers whose property is assessed under this section. The report form shall
12 contain all information considered necessary by the department and shall include,
13 without limitation, income and operating statements, fixed asset schedules and a
14 report of new construction or demolition. Failure to submit the report shall result
15 in denial of any right of redetermination by the state board of assessors or the office
16 of the commission of tax appeals ~~commission~~. If any property is omitted or
17 understated in the assessment roll in any of the next 5 previous years, the assessor
18 shall enter the value of the omitted or understated property once for each previous
19 year of the omission or understatement. The assessor shall affix a just valuation to
20 each entry for a former year as it should have been assessed according to the
21 assessor’s best judgment. Taxes shall be apportioned and collected on the tax roll for
22 each entry, on the basis of the net tax rate for the year of the omission, taking into
23 account credits under s. 79.10. In the case of omitted property, interest shall be added
24 at the rate of 0.0267% per day for the period of time between the date when the form

1 is required to be submitted and the date when the assessor affixes the just valuation.
2 In the case of underpayments determined after an objection under s. 70.995 (8) (d),
3 interest shall be added at the average annual discount interest rate determined by
4 the last auction of 6-month U.S. treasury bills before the objection per day for the
5 period of time between the date when the tax was due and the date when it is paid.

6 **SECTION 1580b.** 70.995 (14) of the statutes is created to read:

7 70.995 (14) Beginning with the property tax assessments as of January 1,
8 2003, the department of revenue shall annually impose on each municipality in
9 which manufacturing property is located a fee in an amount that is equal to the
10 equalized value of the manufacturing property located in the municipality
11 multiplied by a rate that is determined annually by the department so that the total
12 amount collected under this subsection is sufficient to pay for 50% of the budgeted
13 costs to the department in the current state fiscal year associated with the
14 assessment of manufacturing property under this section. Each municipality that
15 is assessed a fee under this subsection shall collect the amount of the fee as a special
16 charge against the taxable property located in the municipality, except that no
17 municipality may apply the special charge disproportionately to owners of
18 manufacturing property relative to owners of other property.”.

19 **12.** Page 707, line 19: delete the material beginning with that line and ending
20 with page 709, line 6.

21 **13.** Page 718, line 16: delete lines 16 to 20.

22 **14.** Page 1122, line 13: delete lines 13 to 21.

23 (END)