

**2003 DRAFTING REQUEST**

**Bill**

Received: **07/21/2003**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Garey Bies (608) 266-5350**

By/Representing: **andrew**

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: **Rep.Bies@legis.state.wi.us**

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

**Pre Topic:**

No specific pre topic given

**Topic:**

Property tax exemption for outdoor theaters

**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>
/?				_____			S&L Tax
/P1	jkreye 09/11/2003	kfollett 09/11/2003	pgreensl 09/11/2003	_____	Inorthro 09/11/2003		S&L Tax
		kfollett 09/11/2003		_____			
				_____			

<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 09/26/2003	kfollett 09/26/2003	rschluet 09/26/2003	_____	Inorthro 09/26/2003	Inorthro 09/26/2003	

FE Sent For:

<END>

Attn

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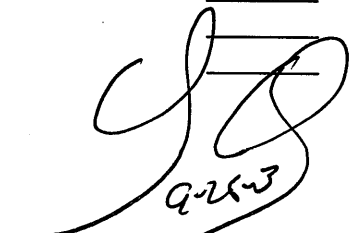
Instructions:

See Attached

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/?							S&L Tax
/P1	jkreye 09/11/2003	kfollett 09/11/2003 kfollett 09/11/2003	pgreensl 09/11/2003		Inorthro 09/11/2003		

11/15/03  
9/26/03



Please jacket  
in Rep.  
Bies.  
Thanks,  
Joe

Vers.      Drafted      Reviewed      Typed      Proofed      Submitted      Jacketed      Required

FE Sent For:

<END>

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No specific pre topic given

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**Instructions:**

See Attached

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1/?	jkreye	1/11 kij 9/11	9/11 ps	9/11 Self			
FE Sent For:							
<END>							

Andrews — Rep. Biss 6-535D

→ Peninsula Playas Trustee in Door County

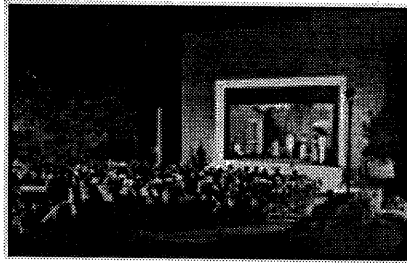
— need details to craft a property tax

exemption

— sending a LWR



## Welcome to the Theatre in a Garden



The Peninsula Players has a history which is as captivating as the plays staged at the theatre during the past 67 years. And it began simply with "two planks and a passion." Patrons have returned year after year, drawn by the theatre's tradition of providing exceptional professional productions of classic and contemporary literature. They are also delighted by the talent of its acting company and the theatre's serene location along the shores of Green Bay.

The theatre opened its first show, Noel Coward's *Hay Fever*, on July 25, 1935 behind the Bonnie Brook Cottage/Motel in Fish Creek. With a small friendly audience, a youthful and talented cast, and the determined Fisher family, the Peninsula Players were born.

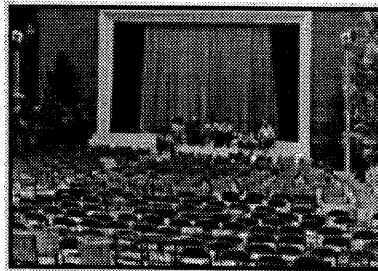
Produced by young and enthusiastic novice theatre producers Richard and Caroline Fisher, a brother and sister team. Mama Fisher designed and built costumes, in between preparing meals for the company, and Papa Fisher served as the theatre's general handy man. Their daughter Caroline, when not busy on stage, ran the business end of the theatre while their son Richard directed, stage managed and was the overall artistic director.

In 1937, the industrious thespians realized they had outgrown the Bonnie Brook Motel, and purchased the newly vacated 22-acre Wildwood Boys Camp, the present site of the theatre - a truly

beautiful and striking setting with its spectacular sunsets, cedar-scented landscape, paths along the Green Bay shoreline, and enchanting gardens.



When the theatre first moved to its present location the audience could be found sitting under the stars in the open air, watching plays presented in the new, barn-like proscenium stagehouse. Early Players' actor Sam Wanamaker, who helped build the stagehouse as an apprentice actor in 1937, remembers his experience: "What romantic memories! So many firsts - first play, first car wreck, first passionate unrequited love affair (Caroline), first star-filled nights, first Northern Lights... It was a beautiful time which I shall always cherish." Wanamaker went on to help form the organization which funded the reconstruction of Shakespeare's Globe Theatre in London.



In 1946, a huge canvas top was draped over the audience allowing performances to continue through all kinds of weather. Since the late 1940's Caroline had envisioned a permanent roof over the theatre, and in 1957 her dream came true. The new pavilion with its open sides did not distract attention from the tranquil atmosphere and beauty of the Theatre in the Garden yet provided secure protection from inclement weather.



In 1960, for both business and personal reasons, the original founders were forced to sell the theatre. The theatre was put up for sale at a public auction and the new owner, Kenneth Carrod, a New York City attorney, asked Jim McKenzie to oversee the operations as producer. Jim and his wife, Jeanne Bolan, both associated with the Players since 1947, took on the Fisher legacy, and in 1962 the Peninsula Players Theatre Foundation, Inc., a non-



profit organization was formed to operate the theatre. Eventually, Mr. Carroad offered to sell the Players to Jim and in 1978 he became the owner of the property and continued as its producer.

The main contributors to the Peninsula Players success have been the stalwart group of artists who have delighted audiences since the theatre's founding. Countless actors have been involved in the more than 400 plays presented at the theatre. The Players' resident company maintains ensembles of high quality and artistic standards. Many alumni have become Broadway, regional theatre, screen and TV personalities. Present company members appear regularly in major regional theatre, Broadway and Off-Broadway shows, on TV and in films. Directors and designers are hired from across the country.

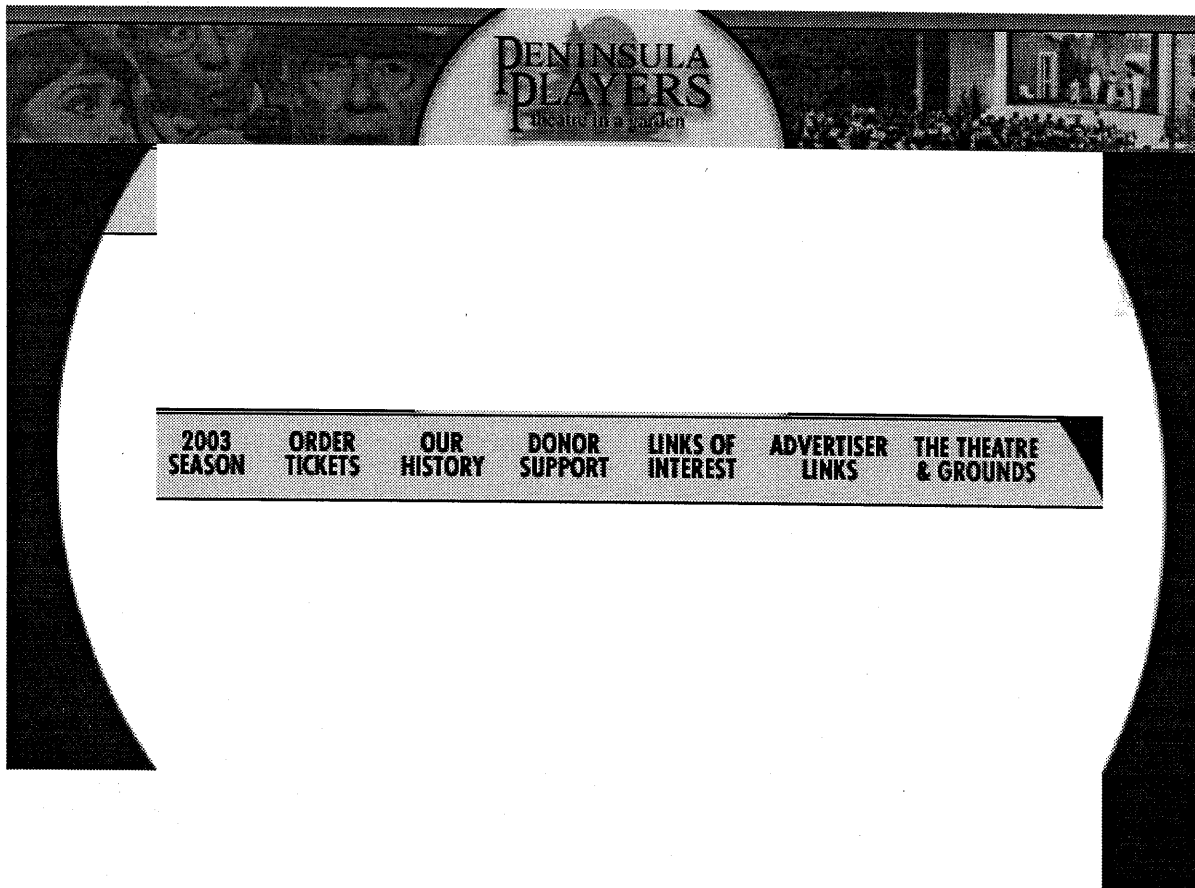
By 1993, the aging theatre pavilion and surrounding support buildings began to show need for significant renovations and repairs. In addition to upgrading the existing spaces, new housing and production facilities were also desperately needed. In reviewing the financial situation and the necessary plans for future building and redevelopment, Jim accepted an offer from the Foundation to sell the property. On June 17, 1993, the Peninsula Players Theatre Foundation, Inc. acquired ownership of the property. Along with the sale went a legacy to continue the founders' inspired efforts towards excellent professional theatre in Door County, Wisconsin.



Since the sale, building upon the original mission and vision of the historic Peninsula Players Theatre, Jim has worked along with General Manager Todd Schmidt, the Board of Directors, and foundation donors to preserve and improve the facilities and environment of the theatre. New actor housing, new public restroom facilities, expanded and upgraded rehearsal and storage areas, a new computerized box office, and thriving new gardens have all been added to the facility, thanks to the help of countless dedicated donors, benefactors, and volunteers.

Working in a resident company such as the Players is a unique experience for company members. With approximately 40 people living and working together, the company becomes a supportive network. "We offer a unique relationship - working, living, and eating meals with theatre professionals," Schmidt said. "Everyone in our theatre company lives on property: actors, interns, directors, designers, technicians, stage managers, and administrators. Company members get to know everyone involved in the creative process because they're not living an independent life off property." Each year many interns are enticed to work at the Players because they have ample opportunities to meet, work with and learn from practicing theatre professionals. This is another vision of the Players' founders which is carried on today.

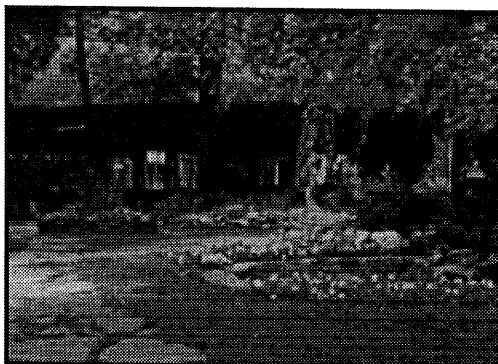
The Peninsula Players Theatre is nestled in a fragrant cedar forest overlooking the waters of Green Bay, where patrons come before curtain to stroll along the shore, enjoy a relaxing picnic, or have a cocktail while watching the sunset before the exhilaration of a live theatrical performance. Since 1935 and the opening of Noel Coward's *Hay Fever*, the Players have been entertaining, educating,



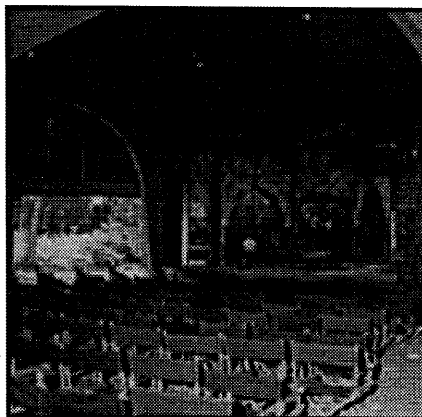
*Welcome to our 2003 Season*  
*running from*  
**June 18 - October 12, 2003**

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### Directions to the Theatre



The Peninsula Players Theatre and its box office are located between Fish Creek and Egg Harbor, just off State Highway 42. Look for the green highway sign and turn west (toward the bay.) We're at the end of Peninsula Players Road, along the scenic shore of Green Bay.



Please remember that our theatre is covered, but not heated or air-conditioned, so dress appropriately for the weather. We open our grounds one hour before curtain time, and we suggest arriving at least one-half hour before the show to enjoy the beautiful sunset and a beverage in our Beer Garden.



[2003 Season](#) | [Order Tickets](#) | [Gift Certificates](#) | [The Theatre & Grounds](#)  
[Our History](#) | [Donor Support](#) | [Links Of Interest](#)  
[Mailing List](#) | [Advertiser Links](#) | [Peninsula Players](#)

**Peninsula Players**  
W4351 Peninsula Players Road  
Fish Creek, Wisconsin 54212  
920-868-3287

©2003 Peninsula Players &  
3W Design Group, Inc.  
Last Updated: Fri, May 2, 2003





Experience the  
*Country House*  
Resort

715 N. Highland Road, Sister Bay, Door County, WI 54234  
920-854-4551 or 1-800-424-0041 (reservation desk only)

Email: [countryhouse@mail.doorcounty-wi.com](mailto:countryhouse@mail.doorcounty-wi.com) • Website: [www.country-house.com](http://www.country-house.com) • Fax: 920-854-9809

Representative Garey Bies  
P.O. Box 8952  
Madison, WI 53708-8952

April 7, 2003

Dear Garey:

I'm following up on a conversation you and I had about six months ago during a fund raiser you were having October 17 at the Knights Of Columbus Hall in Sturgeon Bay.

We discussed trying to get the Peninsula Players Theatre Foundation, Inc. exempt from real estate and personal property taxes for its property located in the Town of Gibraltar. I mentioned that specific legislation had been passed to qualify the Pabst Theatre in Milwaukee for such an exemption. Unfortunately, the way that legislation was drafted, only the Pabst Theatre would qualify; Peninsula Players does not have a building in the National Register of Historic Places and does not seat more than 800 people.

You suggested that after the election, in your second term, you would have an additional staff person and that this person would be able to investigate the situation and see what could be done. Enclosed are all the correspondence regarding this matter that took place during 1993 and 1994 between Tom McKenzie, Vice President of the Peninsula Players Board of Directors, and the then assessor for the Town of Gibraltar, Mike Walker, with a response from Phillip Sanders of the Dept. of Revenue.

Since then little has happened except that in 2002 we needed to buy additional land for customer parking and better housing for staff. The result is that our real estate taxes more than doubled, from \$8,286 in 2001 to \$17,378 in 2002. Our taxes are this high because we are on the water. The Players have been at this location for more than 60 years. The Peninsula Players Theatre Foundation, Inc. operates America's oldest resident summer theatre. We are being forced to pay higher taxes because people are willing to pay more to live on the water and yet our deed restrictions state that the Players premises can only be used for the continuation of the summer theatre known as "Peninsula Players" and "Theatre in the Garden". If it became economically necessary to sell the property, it must be sold to another non-profit corporation, foundation or educational institution. If the property can't be sold to one of those parties, the net proceeds must be given to a qualifying corporation, foundation or educational institution for furtherance of the performing arts. The Players can never benefit from the high property values but we currently must pay the taxes.

Garey, I appreciate anything you can do to help us. If there is anything we can do to help, any additional information that you might need, please let me know. Thank you.

Sincerely,

Jerry Zaug

Director, Peninsula Players Theatre Foundation, Inc. Board of Directors  
Tel: 920-854-5281 Email: [jzaug@country-house.com](mailto:jzaug@country-house.com)



OF DOOR COUNTY



SEASON TO SEASON ~ SHORE TO SHORE

BACHMAN, CUMMINGS, McKENZIE, McINTYRE & WILSON, S.C.  
ATTORNEYS AT LAW

COPY

*Robert A. Bachman, Of Counsel*

*Thomas B. McKenzie  
Angus R. McIntyre  
Thomas A. Wilson  
Mark J. Tyczkowski  
Bryan Wycoff  
Joseph M. Welch  
William L. Stroik  
Jarrod J. Papendorf*

211 EAST FRANKLIN STREET  
P.O. BOX 1155  
APPLETON, WISCONSIN 54912-1155  
(414) 739-6356

*J. Joseph Cummings  
1967-1990*

FAX NO. (414) 739-1378

December 31, 1993

Mr. Michael Walker  
Assessor  
Town of Gibraltar  
Hill Crest Road  
Sister Bay, WI 54234

RE: Peninsula Players Theatre Foundation, Inc.

Dear Mr. Walter:

Peninsula Players Theatre Foundation, Inc., Fish Creek, Wisconsin, claims exempt status from Town of Gibraltar real estate and personal property taxes for its property located in the Town of Gibraltar, Door County, which is described on Exhibit A attached to this letter. The Peninsula Players Theatre Foundation property is a part of former tax bill 014-01-07302713C. On June 17, 1993, the Peninsula Players Theatre Foundation, Inc., purchased the 9.28 (8.71 acres net) acres on which the Theatre is located from James B. McKenzie. A copy of that deed is enclosed as Exhibit B.

The Peninsula Players Theatre Foundation, Inc., claim for exemption is made pursuant to the exemptions granted in Wis. Stat. 70.11(4), and/or 70.11(29m). We believe that the Peninsula Players Theatre Foundation, Inc., qualifies for the exemption under either or both sections.

BACKGROUND:

The Peninsula Players Theatre Foundation, Inc., was organized as a Wisconsin without stock and not for profit corporation under Chapter 181 of the Wisconsin Statutes on June 30, 1961. Its Articles of Incorporation were accepted and filed by the Secretary of State on July 6, 1991. The Secretary of State issued its Certificate of Incorporation on October 12, 1961. The purpose of the corporation as stated in its Articles reads as follows:

"The purposes of the corporation shall be to promote, encourage, and stimulate public interest in the theatre arts, music, and

Mr. Michael Walker  
December 31, 1993  
Page 2

literature by presenting dramatic, operatic, or musical entertainments of a high quality; to conduct and operate a theatre arts school for individuals to develop their artistic talents; to perpetuate legitimate theatre in Door County, Wisconsin; to transact and carry on any business which may seem to the members of said corporation to be for the betterment and welfare of this corporation in general; to own, hold, buy, sell, lease or deal in real or personal property or any interest therein, whenever deemed essential or necessary for the carrying out of the purposes of the corporation; to make and enter into contracts necessary or incidental to the carrying out of the business and purpose herein enumerated."

Copies of the Certificate of Incorporation, Articles of Incorporation and current By-Laws are attached hereto as Exhibit C.

On July 2, 1968, the Internal Revenue Service granted the Peninsula Players Theatre Foundation, Inc., a Determination Letter concluding that the Foundation is exempt from federal income tax as an organization described in Sec. 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service acknowledged the purpose of the organization as being educational. Its exempt status has continued from that date to the present. A copy of the IRS determination letter is attached hereto as Exhibit D.

The Foundation leased the premises for the operation of the Theatre initially from, Kenneth Carrod, a former owner, from 1961 until 1978 when the property was purchased by James B. McKenzie. James McKenzie leased the property to the Peninsula Players Theatre Foundation, Inc., until June 1993 when the Peninsula Players Theatre Foundation, Inc., purchased the 8.71 acres on which the Theatre is located from James B. McKenzie. The purchase was made possible as a result of a fund drive commenced by the Peninsula Players Theatre Board in 1992 and with the help of mortgage financing from the Bank of Sturgeon Bay. Fund raising is continuing in the community for the purpose of completing the purchase and making needed improvements to the property.

#### BOARD OF DIRECTORS AND OFFICERS

The following persons are the current Officers and Directors of the Peninsula Players Theatre Foundation, Inc.:

Ronald Berg  
214 N. Duluth Ave.  
Sturgeon Bay, WI 54235

President and Director

Mr. Michael Walker  
December 31, 1993  
Page 3

Thomas B. McKenzie W5505 Firelane 12 Menasha, WI 54952	Vice President and Director
Ruth Nelson P.O. Box 166 Ephram, WI 54211	Secretary and Director
James R. DeGroot P.O. Box 36 Fish Creek, WI 54212	Treasurer and Director
Eugene W. Slotkey P.O. Box 337 Kewaunee, WI 54216	Director
Peter Trenchart 1116 Little Sister Rd. Sister Bay, WI 54234	Director
Julie-Anne Kress 800 Glenwood Ave. DePere, WI 54115	Director
Amy McKenzie Peninsula Players Road Fish Creek, WI 54212	Director
Barbara Fordney N8388 Plateau Rd. Baileys Harbor, WI 54202	Director
Carla Peterson 55 Utopia Cr. Sturgeon Bay, WI 54235	Director
James B. McKenzie P.O. Box 629 Westport, CT 54952	Director
Chandler Harris	Director Emeritus
Madeline Turtelow	Director Emeritus

Mr. Michael Walker  
December 31, 1993  
Page 4

The Board formed the Peninsula Players Preservation Fund for the purpose of making the acquisition of the theatre and has run several local activities as well as a direct mail campaign under the direction of its chairman, Peter Trenchart. Through November 1993, in excess of \$515,000.00 was raised for the Preservation Fund. A copy of one of the direct mail pieces is attached hereto as Exhibit E. Most of these donations have come from the Town of Gibraltar and Door County businesses and individuals who strongly believe in the perpetuation of the Peninsula Players Theatre Foundation, Inc.

Also enclosed is Exhibit F which is a newspaper article that appeared in the Milwaukee Journal on August 29, 1993, about the acquisition of the Theatre by the Foundation.

From the time of inception of the Foundation in 1961, all monies received and earned by the Foundation have gone back into the theatre operations. Copies of financial statements for the past 3 years are enclosed as Exhibits G-1, G-2, and G-3.

#### APPRENTICE PROGRAM

From the time the Foundation was formed in the 1961 to the present, college students and other qualified persons have participated in the Apprentice Program run by the Peninsula Players Theatre Foundation, Inc. This program entails giving young people interested in becoming actors and actresses, or working in other parts of theatre, the opportunity to spend a summer under the tutelage and training of the professional acting company. Many former Peninsula Player apprentices have gone onto full time careers in theatre. The Board of Directors intends to continue and enhance the Apprentice Program.

#### CONCLUSION

We believe the Peninsula Players Theatre Foundation, Inc., is qualified for exemption from the property tax:

1. It is owned by a non-profit corporation that is exempt from federal taxation as a 501(c)(3) educational organization.
2. The property is used solely for the purpose of conducting a legitimate theatre and Apprentice Program in furtherance of promoting the arts in Door County.
3. The exempt property is less than 10 acres.
4. The property is not used for profit.

*We now have  
More than 10  
Acres.*



Mr. Michael Walker  
December 31, 1993  
Page 5

5. All buildings and land owned by the Foundation are incidental and necessary to its use as a theatre and for its Apprentice Program.

If there is additional information that may be required in assisting you in judging our exemption claim, please advise.

Sincerely,

BACHMAN, CUMMINGS, MCKENZIE,  
McINTYRE & WILSON, S.C.



Thomas B. McKenzie

TBM/sg  
Enclosures  
pc: Mr. Ron Berg

BACHMAN, CUMMINGS, McKENZIE, McINTYRE & WILSON, S.C.  
ATTORNEYS AT LAW

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Joseph M. Welch  
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Jarrod J. Papendorf

211 EAST FRANKLIN STREET  
P.O. BOX 1155  
APPLETON, WISCONSIN 54912-1155  
(414) 739-6356

J. Joseph Cummings  
1967-1990

FAX NO. (414) 739-1378

January 31, 1994

Mr. Michael Walker  
Assessor  
Town of Gibraltar  
Hill Crest Road  
Sister Bay, WI 54234

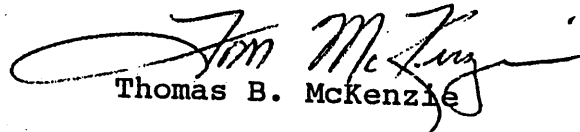
RE: Peninsula Players Theatre Foundation, Inc.

Dear Mr. Walter:

I am wondering if you have had the opportunity to review the request for exempt status for the Peninsula Players Theatre Foundation, Inc.? If there is any further information that may be helpful to you, please let me know. I can be reached either at my office or home in Appleton; 739-6356 or 734-7756. Feel free to call collect. Otherwise, Ron Berg, Peter Trenchard, or Digger DeGroot could be contacted at the local level.

Sincerely,

BACHMAN, CUMMINGS, McKENZIE,  
McINTYRE & WILSON, S.C.

  
Thomas B. McKenzie

Northern Door County  
Assessment District  
Michael J. Walker-Assessor  
Sister Bay, Wisconsin 54234

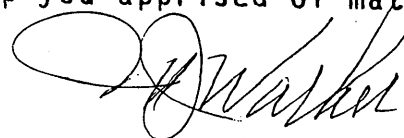
7 April 94


Dear Sir:

APR 8 1994

Your file has been submitted to the Department of Revenue for their counsel. It is my opinion at this time that your application should be approved for exemption, but I want to hear what the Supervisor of Assessments has to say on the subject-- again realizing that his opinion is advisory only. I will keep you apprised of matters as they develop.

Sincerely,



*P.S. Please also fill out & return to me the enclosed forms.*  


BACHMAN, CUMMINGS, McKENZIE, McINTYRE & WILSON, S.C.  
ATTORNEYS AT LAW

Robert A. Bachman, Of Counsel

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Angus R. McIntyre  
Thomas A. Wilson  
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(414) 739-6356

J. Joseph Cummings  
1967-1990

FAX NO. (414) 739-1378

April 8, 1994

Mr. Michael Walker  
Northern County Assessment District  
Sister Bay, WI 54234

RE: Peninsula Players Theatre Foundation, Inc.

Dear Mr. Walker:

Thank you for your letter of April 7, 1994, and for the good news that you believe our application for exemption should be approved. I understand that you will need to hear from the Supervisor of Assessments prior to making your final determination.

The documents you requested are enclosed as follows:

1. Property Tax Exemption Request.
2. Tax Exemption Report.

If any additional information is required, please advise.

Sincerely,

BACHMAN, CUMMINGS, McKENZIE,  
McINTYRE & WILSON, S.C.

  
Thomas B. McKenzie

TBM/sg  
Enclosures  
pc: Mr. Ron Berg

bc. Twd  
Jita  
J.M.

## Property Tax Exemption Request

Association or Corporation Name <b>Peninsula Players Theatre Foundation, Inc.</b>		Name of Business Agent <b>Todd Schmidt</b>	
Mailing Address <b>W4351 Peninsula Players Road Fish Creek, WI 54212</b>		Telephone No. <b>414-868-3287</b>	
Location(s) for which property exemption is sought: <b>Same as above</b>		Exemption is sought under Wisconsin Statute(s): <b>70.11</b>	
State nature of your Organization:		Do you own/rent the Real Estate?	
<input type="checkbox"/> Religious <input type="checkbox"/> Government <input type="checkbox"/> Charitable <input type="checkbox"/> Fraternal <input checked="" type="checkbox"/> Educational <input type="checkbox"/> Youth Organization <input type="checkbox"/> Scientific <input type="checkbox"/> Other		Own                      Rent Yes <input checked="" type="checkbox"/> No ___ Mo. Rent ___ Date of Occupancy <b>1961</b>	
Property Legal Description if real estate: <b>As described in Town of Gibraltar tax bill #014-01-07302713 C less the South 300' thereof.</b>		Estimate of fair market value: <b>\$600,000.00</b>	
What is the purpose of your organization? <b>Promotion of the theatre arts by its apprenticeship program and summer productions of plays.</b> State reasons you feel property qualifies for property tax exemption: <b>The property, less than 10 acres, is used solely for educational (theatre) purposes. The property is owned by a non-profit corporation whose board consists primarily of Door County people who are raising funds to preserve the theatre in perpetuity.</b>			
Do you charge a fee for your services? Yes <input checked="" type="checkbox"/> No ___ \$ ___ Amount (Costs of tickets for plays)		Do you receive any government subsidy? Yes ___ No <input checked="" type="checkbox"/> (If yes: give sources & amounts)	
Do any recipients receive services? No cost to them ___ Yes <input checked="" type="checkbox"/> No ___ % of Total Revenue At a reduced cost ___ Yes <input checked="" type="checkbox"/> No ___ % of Total Revenue		Does your organization derive any financial profit from the above property through occasional leasing (whether to members or nonmembers)? Yes ___ No <input checked="" type="checkbox"/> If yes: To what extent?	
Do you turn away individuals who cannot pay? Yes <input checked="" type="checkbox"/> No ___			
I hereby certify the above information is true and correct to the best of my knowledge.			
Signature <i>Thomas B. McKeown</i>		Title <b>Vice-President</b>	Date <b>4-8-94</b> Telephone # <b>414-739-6356</b>

**PLEASE ATTACH A COPY OF THE FOLLOWING TO AID US IN DETERMINING EXEMPT STATUS AND RETURN TO THE ADDRESS BELOW:**

1. Proof of non-profit status e.g. Determination Letter under I.R.C. 501 (c) (3).
2. Copy of the Articles of Incorporation, Charter and Bylaws.
3. Copy of curriculum of educational courses offered.
4. Any other information that would aid in determining exempt status.

**For Office Use Only**

Exemption is <input type="checkbox"/> Granted <input type="checkbox"/> Denied	Office of the Assessor	
Date		

# TAX EXEMPTION REPORT

(s. 70.337(1), WIS. STATS.)

See instructions on reverse side.  
Submit to taxation district clerk on or before March 31.

*Address*

NAME OF OWNER <b>Peninsula Players Foundation, Inc.</b>	ADDRESS OF OWNER <b>W4351 Peninsula Players Rd., Fish Creek, WI 54212</b>
TYPE OF ORGANIZATION <b>Educational Nonprofit Corp.</b>	ADDRESS OF PROPERTY <b>Same as above</b>
PURPOSE OF ORGANIZATION <b>Educational: Promotion of theatre arts and production of plays.</b>	WIS. STATUTE UNDER WHICH EXEMPTION IS SOUGHT <b>70.11</b>
LOCATION OF PROPERTY <input checked="" type="checkbox"/> TOWN <input type="checkbox"/> VILLAGE OF <b>Gibraltar</b> <input type="checkbox"/> CITY <input type="checkbox"/> COUNTY <b>Door</b>	DATE ACQUIRED <b>June 17, 1993</b>

LEGAL DESCRIPTION (ATTACH ADDITIONAL SHEETS IF NECESSARY)

Attached as Exhibit A

PARCEL NUMBER <b>Part of</b> <b>014-01-0730217 C</b>	ACRES <b>9.2</b>
---	---------------------

DESCRIBE ALL BUILDING IMPROVEMENTS ON THIS PROPERTY				
STRUCTURE USE	AGE	TOTAL SQ. FT. OF FLOOR AREA	STORIES	BUILDING FRAME TYPE
Theatre & stage building	40	6,000 sq. ft.	1	Wood beam and frame
Lodge (dining-kitchen)	40	2,200 sq. ft.	1	Wood frame
Rehearsal Hall	20	1,200 sq. ft.	1	Wood frame
Boat House (actor housing)	50	1,400 sq. ft.	1	Wood frame
Main House & dorms bldgs. (actor housing)	50	1,400 sq. ft.	2	Wood logs and frame
Scene Shop	50	1,100 sq. ft.	1	Wood frame

WAS ANY PORTION OF THIS PROPERTY LEASED DURING THE PRECEDING TWO YEARS?  YES  NO  
IF YES, DESCRIBE PORTION LEASED, LESSEE, AND HOW LEASE PAYMENT WAS USED. (ATTACH ADDITIONAL SHEETS IF NECESSARY)

FAIR MARKET VALUE OF EXEMPT AS OF JANUARY OF THIS YEAR:

<input type="checkbox"/> \$1 - \$50,000	<input type="checkbox"/> \$100,001 - \$200,000	<input checked="" type="checkbox"/> \$400,001 - \$800,000	<input type="checkbox"/> \$1,500,001 - \$3,000,000	<input type="checkbox"/> \$6,000,001 - \$12,000,000	<input type="checkbox"/> OVER \$25,000,000
<input type="checkbox"/> \$50,001 - \$100,000	<input type="checkbox"/> \$200,001 - \$400,000	<input type="checkbox"/> \$800,001 - \$1,500,000	<input type="checkbox"/> \$3,000,001 - \$6,000,000	<input type="checkbox"/> \$12,000,001 - \$25,000,000	

NOTE: THE ASSESSOR MAY REVIEW THE OWNER'S ESTIMATE OF THE FAIR MARKET VALUE OF THE PROPERTY AND ADJUST IT IF NECESSARY TO REFLECT THE CORRECT FAIR MARKET VALUE.

SIGNATURE - print <b>Thomas B. McKenzie</b>	SIGN <i>Thomas B. McKenzie</i>	TELEPHONE NUMBER <b>(414) 868-3287</b>	DATE <b>4-8-94</b>
ADDRESS: <b>W4351 Peninsula Players Road, Fish Creek, WI 54212</b>			

# Insurance Corporation

NATIONAL HEADQUARTERS

RICHMOND, VIRGINIA

SCHEDULE A cont'd.

## Legal Description

A parcel of land located in the West  $\frac{1}{2}$  of Government Lot 3 of Section 7, Township 30 North, Range 27 East, Town of Gibraltar, Door County, Wisconsin bounded and described as follows:

Commencing at the East  $\frac{1}{4}$  corner of said Section 7;  
thence North  $89^{\circ}09'59''$  West along the North line of said Government Lot 3, 742.74 feet;  
thence South  $02^{\circ}49'46''$  West along the occupied East line of the West  $\frac{1}{2}$  of said Government Lot 3, 125.71 feet to the centerline of Peninsula Players Road and the point of beginning of lands to be described:  
thence South  $49^{\circ}53'00''$  West along said centerline 273.46 feet;  
thence continuing along said centerline on the arc of a curve to the right 143.46 feet (chord bearing North  $69^{\circ}38'30''$  West 118.26 feet, radius 67.96 feet, central angle  $120^{\circ}57'00''$ );  
thence continuing along said centerline North  $09^{\circ}10'00''$  West 244.04 feet;  
thence continuing along said centerline North  $89^{\circ}09'59''$  West 210.05 feet to a point which is South  $89^{\circ}09'59''$  East 12 feet  $\pm$  from the high water mark of Green Bay;  
thence South  $12^{\circ}56'46''$  West along a meander line 696.32 feet to a point which is South  $83^{\circ}35'27''$  East 16 feet  $\pm$  from the high water mark of Green Bay;  
thence South  $83^{\circ}35'27''$  East 697.27 feet;  
thence North  $02^{\circ}49'46''$  East along the occupied East line of the West  $\frac{1}{2}$  of said Government Lot 3, 648.32 feet to the point of beginning.

EXHIBIT A

Schedule A Page 2 No. DC 4251



Michael J. Walker - Municipal Assessor  
DOOR COUNTY, WISCONSIN

Baileys Harbor - Ephraim - Gibraltar - Liberty Grove - Sister Bay - Sturgeon Bay - Washington Island

16 April 1994

Mr. Thomas B. McKenzie - Attorney  
P.O. Box 1155  
Appleton, WI 54912

RE: Exemption request - Peninsula Players

Dear Sir:

Enclosed is the response from Mr. Sanders of the Department of Revenue.

I would ask that you as quickly as possible respond to the three essential objections which he points out:

1. National Register listing of buildings
2. Educational endeavors currently operational
3. Seating capacity confirmation

In a chance discussion which I had with Peter Trenchard as my wife and I had Sunday brunch last Sunday at Cherry Hills, I remarked to Peter that there were a couple of technicalities which may scuttle this request. Regretably Mr. Sanders has as well noted #'s 1 & 3 above that were on my mind. Regardless, it still seems to me that the spirit of 70.11 (29m) should not be discounted in the subject case. I will probe in that direction case-law wise, if any can be found which bear on the point.

Perhaps, however, it may be most expedient to focus on reason # 2 above if a case can be made for it.

I will await your response.

Sincerely,

Michael J. Walker - Assessor  
TOWN OF GIBRALTAR

APR 20 1994

P.S. Enclosed is a copy of the D.O.R. memo re St Croix Arts Guild which you may find useful.



State of Wisconsin ● DEPARTMENT OF REVENUE

DIVISION OF STATE-LOCAL FINANCE ● PROPERTY ASSESSMENT OFFICE-LAKE MICHIGAN DISTRICT ● GREEN BAY, WISCONSIN ● (414) 448-5195

April 14, 1994

ADDRESS MAIL TO:  
200 N. JEFFERSON STREET, SUITE 525  
GREEN BAY, WI 54301-5183

Michael J. Walker  
Assessor, Town of Gibraltar  
10985 Hillcrest Road  
Sister Bay, WI 54234

Dear Mike:

I am writing in response to your April 7th inquiry concerning the request for property exemption you have received from Attorney Thomas B. McKenzie on behalf of the Peninsula Players Theater Foundation, Inc. I have reviewed the Articles of Incorporation, By-Laws, and other information included with the correspondence you have received.

Sec. 70.11(29m) lists a number of requirements that non-profit theaters must meet in order to qualify for exemption under that statute. Among other things, the property must include one or more buildings listed on the National Register of Historic Places, the property must include one or more theaters having a seating capacity of not less than 800 persons, and the corporation owning the property must operate the theater. When this particular legislation was drafted, it targeted the Pabst Theater located in downtown Milwaukee. Information you have provided to me does not indicate whether one or more buildings on the Peninsula Players property are listed on the National Register of Historic Places. The newspaper article dated August 29, 1993 indicates the seating capacity of the theater is 470 seats. As a result, it is my opinion s. 70.11(29m) would not apply.

Sec. 70.11(4) provides for exemptions for a number of institutions, including educational institutions. The property must be owned and used exclusively by an educational institutional offering regular courses six months in the year. I am enclosing a legal opinion from Department of Revenue legal staff dated June 9, 1969 which addressed the exemption issue for the Saint Croix Valley Arts Guild, Inc. That opinion concluded that the property in question was exempt as an educational association. While I do not have detailed information concerning the arts guild, apparently classes were being conducted and those involved with the arts guild worked without pay. The information you have provided to me from Peninsular Players does not provide details concerning what educational classes are available at the theater. While the articles of Incorporation state the purposes of the corporation "shall be to promote, encourage, and stimulate public interest in the theater arts...and operate a theater arts school for individuals to develop their artistic talents," details are not provided concerning what regularly scheduled classes might be occurring at least six months out of the year.

It is my suggestion you request further clarification concerning this issue. It would appear this requirement must be met before the Peninsula Players Theater Foundation property could qualify for exemption. In the event you have further question regarding this matter, please feel free to contact me. Enclosed you will find the entire file you provided me concerning this matter.

Sincerely,

Phillip J. Sanders  
Supervisor of Equalization  
Lake Michigan District

Enclosures



DEPARTMENTAL CORRESPONDENCE

Date: June 9, 1969

To: Werner Doering, Director  
Property Tax Section

From: Robert M. Finley, Attorney

Subject: St. Croix Valley Arts Guild, Inc.

*Recd  
J. B. WAZ  
70-11(4)  
J.B.*

The material provided by Supervisor of Assessments Roland E. Wildes in conjunction with his inquiry concerning assessability of the subject organization's property would indicate the following:

The organization was incorporated as a non-stock, non-profit corporation under Chapter 181 of the Wisconsin Statutes on July 26, 1968.

The original stated purposes read:

"The purpose will be to advance and promote the creative arts through a continuing organization of members interested in such arts."

but this provision was amended on February 11, 1969 to read:

"The purposes are exclusively educational, charitable and literary and no substantial part of the activities may ever be to influence legislation by propaganda or otherwise. In the event of dissolution all assets will be distributed for exclusively educational and charitable purposes."

The organization by-laws provide for the appointment of three coordinators to develop the annual programs in three principal areas. These are the Coordinator of Performing Arts who is responsible for areas of drama, dance, music, etc., the Coordinator of Graphic Arts who is responsible for areas of painting, sketching, sculpture, photography, etc. and the Coordinator of Creative Media who is responsible for the areas of creative writing, motion pictures, publicity, etc.

On February 18, 1969 the organization received a ruling from the Internal Revenue Service to the effect that contributions to it were deductible by the donors and listed the purpose as "educational."

In early membership drive literature the organization described itself as fulfilling the needs of persons to be creative and indicated the teaching staff included specialists in the fields of communications and visual arts who meet all teaching standards and who work without pay, being dedicated to serving the community. Classes were listed in drawing, painting, children's art, ceramics, sculpture, creative writing, photography and teen improvement.

DEPARTMENTAL CORRESPONDENCE

Date: June 9, 1969

To: Werner Doering

Page 3

From: Robert M. Finley

Subject: St. Croix Valley Arts Guild, Inc.

The court held the publishing house was organized for educational and benevolent purposes. In Men's Halls Stores, Inc. v. Dane Co., 269 Wis. 84 (1955) another case involving the question of educational associations, the court commented on the Northwestern Publishing House case and a similar situation with the Daily Cardinal saying,

"The trial court distinguished the Northwestern Publishing Case, supra, from the present one by stating: 'The Northwestern Company was publishing literature for the Lutheran Synod. It was not the fact that it was educating two or three editors, but that it was educating thousands of Lutherans, which gave it exemption. The latter made it educational.'

"The plaintiff also called attention to the Daily Cardinal Company, which publishes a student newspaper at the university, as never being placed on the rolls of the city of Madison. The trial court distinguished that situation from the present one as follows:

'Why, however, is the Daily Cardinal to be exempt? The answer is: Because it publishes a student newspaper. It is not selling 'tooth paste' and cigarettes to students. It is selling a student newspaper. That is where the education is supposed to come in -- education to the students who buy it.

'The Cardinal would not be exempt, upon the sole ground that it was educating an editor and a half dozen reporters. It is to be exempt, because presumably it is disseminating a literary or educational publication to thousands and thousands. That is the education end.'"

In the Men's Halls case itself the court apparently concluded that the store was organized primarily to sell merchandise to the members of the association and the fact that a number of students received some educational work experience was not sufficient to give the store association the status of being educational.

DEPARTMENTAL CORRESPONDENCE

Date: June 9, 1969

Page 5

To: Werner Doering

From: Robert M. Finley

Subject: St. Croix Valley Arts Guild, Inc.

any doubt under the strict construction rule must be resolved against the exemption. Thus an exemption should be expressed in such clear language as to leave no doubt."

The promotion of the arts by organizations which do not have a professional or business status, such as art associations and/or art galleries, little theater groups, music associations, etc. has come to be accepted in this country as a method of educating the general public in the arts. Organizations of this type appear to be routinely granted educational status under the Internal Revenue Code provisions which make contributions to educational associations tax deductible.

Based upon the foregoing it would be my opinion that the property in question should be deemed wholly exempt from local property taxation as an educational association, pursuant to Section 70.11(4) of the statutes.

None of the cases cited bears a direct relationship to the instant situation. However, the subject organization does appear to be aimed at educating the general public in somewhat the same manner as the Northwest Publishing Co. or the Daily Cardinal on an informal informative basis. In addition the organization also engages in more a formal type of educational process through its classes. From the opposite approach the organization does not appear to have a dual purpose involving not only education but also some form of commercial or professional activity.

RMF:AK

BACHMAN, CUMMINGS, McKENZIE, McINTYRE & WILSON, S.C.

ATTORNEYS AT LAW

COPY

*Robert A. Bachman, Of Counsel*

*Thomas B. McKenzie*

*Angus R. McIntyre*

*Thomas A. Wilson*

*Mark J. Tyczkowski*

*Bryan Wycoff*

*Joseph M. Welch*

*William L. Stroik*

211 EAST FRANKLIN STREET  
P.O. BOX 1155  
APPLETON, WISCONSIN 54912-1155  
(414) 739-6356

*J. Joseph Cummings*  
1967-1990

FAX NO. (414) 739-1378

June 17, 1994

Mr. Michael Walker  
Assessor  
Town of Gibraltar  
Hillcrest Road  
Sister Bay, WI 54234

RE: Exemption Request - Peninsula Players Theatre Foundation, Inc.

Dear Mr. Walker:

Thank you for forwarding the information that you received from Mr. Sanders of the Department of Revenue. I have reviewed the information you sent and have also received additional information to supplement our letter requesting exemption dated December 31, 1993.

Upon further review of the exemption statutes, related case law, and Departmental Opinion relating to the St. Croix Arts Guild, Inc., request for exemption, it is the position of the Peninsula Players Theatre Foundation, Inc., that there are three statutory provisions any of which warrant the granting of tax exempt status to the Peninsula Players' property. The following is a brief discussion of the three applicable provisions and each can be prefaced by the quotation on page 5 of the Departmental Opinion of June 9, 1969, as follows:

"The promotion of the arts by organizations which do not have a professional or business status, such as art associations, art galleries, little theatre groups, music associations, etc., has come to be accepted in this country as a method of educating the general public in the arts. Organizations of this type appear to be routinely granted educational status on the Internal Revenue Code provisions which make contributions to educational associations tax deductible.

Based upon the foregoing, it would be my opinion that the property in question would be deemed wholly exempt from local property taxation as an educational association pursuant to Sec. 70.11(4) of the statutes."

Mr. Michael Walker  
June 17, 1994  
Page 2

The foregoing quotation supported the granting of the exemption for the St. Croix Arts Guild, Inc., whose purposes and activities closely parallel those of the Peninsula Players Theatre Foundation, Inc. The three applicable exemption statutes are as follows:

1. Wis. Stat. 70.11(4) EDUCATIONAL... Property owned and used exclusively by educational institutions offering regular courses six months in the year; ...

In our letter to you of December 31, 1993, we made reference to the apprentice program. I have attached a Peninsula Player's document recently faxed to me by Todd Schmidt, general manager of the Players, wherein among other things, he elaborates more on the intern program. As you will note from his memorandum the apprenticeship training program for college students begins in May of each year and continues throughout the close of the season in October. Many of the college students are granted credit for their internship at the Peninsula Players. They are taught by professional actors and craftsmen through the course of their internships. The apprenticeship program has been a part of the Peninsula Players since its inception in 1935. I understand that seven apprentices from various colleges and universities are in the program for 1994.

2. Wis. Stats. 70.11(4) EDUCATIONAL... Property owned and used exclusively by ... educational or benevolent associations...

The exemption granted to St. Croix Valley Arts Guild, Inc., was based on its qualification as an educational association. As stated in the department decision "the basic question now is whether the subject organization qualifies as either an 'educational institution offering regular courses six months in the year' or as an 'educational... association. Although it is possible that the organization could qualify as an educational institution, more information would be needed to determine whether it was offering regular courses six months in the year. We will therefore focus on the second exemption for educational associations."

If we focus on the activities of the Peninsula Players Theatre Foundation, Inc., particularly in light of the statement in the St. Croix decision that "... theatre groups, ... etc., has come to be accepted in this country as a method of educating the general public in the arts", the activities of the Peninsula Players Theatre Foundation, Inc., are truly educational and meet the exemption criteria even if the "offering regular courses six months in the year" was not a part of the Peninsula Players activities.

Mr. Michael Walker  
June 17, 1994  
Page 3

3. Wis. Stat. 70.11(29m) NONPROFIT THEATRES... The property includes one or more buildings listed on the National Register of Historic Places, and has one or more theatres for performing theatre arts which have a total seating capacity of not less than 800 persons.

We feel that the theatre building will qualify to be listed on the National Register of Historic Places. The basic theatre buildings are over 50 years old and the theatre is in its 60th year of operation. We do not have a listing as of this time. As soon as I receive additional information regarding the listing, I will forward it to you. *Building does not qualify. Needs to be replaced.*

As to the total seating capacity of 800 persons in one or more theatres, the seating capacity in the enclosed theatre is limited to approximately 470 seats. As you know, there is an outdoor performance area along the lake which is used for musical entertainments which has a seating capacity in excess of 500 seats. (Not that many seats are actually provided as many people sit along the lakeshore while enjoying the music.)

Although the Peninsula Players Theatre Foundation, Inc., may not technically meet all of the requirements of this section, it seems ludicrous and unfair to believe that it would be deprived of the exemption benefit merely because it is situated in the Town of Gibraltar, Wisconsin, rather than downtown Milwaukee.

#### CONCLUSION:

The Peninsula Players Theatre Foundation, Inc., is a non-profit corporation of long standing; it owns its theatre property in the Town of Gibraltar; its purposes are educational, the promotion of the theatre arts; it runs an apprenticeship program for college students interested in pursuing theatre as a career; its Board of Directors are volunteers interested in the preservation of the theatre in Door County; it is engaged in a funding raising program to complete the purchase of the theatre; all its property, approximately 9 acres, is devoted to its theatre purpose and is incidental and necessary for its use as a resident summer theatre and apprentice program.

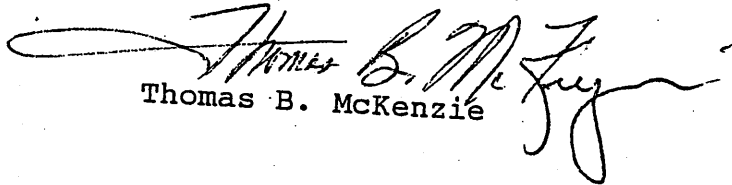
The Peninsula Players Theatre Foundation, Inc., qualifies for tax exempt status under Wis. Stats. 70.11(4) as an educational institution; under Wis. Stats. 70.11(4) as an educational association; under Wis. Stat. 70.11(29) as a Non-profit Theatre. Its exempt status is supported by Wisconsin case law and DOR opinions.

Mr. Michael Walker  
June 17, 1994  
Page 4

We appreciate your considerations regarding our request. If there is any further information you want from us or if you feel a meeting might be in order, please advise.

Sincerely,

BACHMAN, CUMMINGS, MCKENZIE,  
MCINTYRE & WILSON, S.C.



Thomas B. McKenzie

TBM/sg

Enclosures

pc: Mr. Ron Berg  
Mr. Peter Trenchard  
Mr. Todd Schmidt  
Mr. Jim McKenzie



Peninsula Players Theatre Foundation, Inc.

FOUNDED 1935

Executive Producer

JAMES B. McKENZIE

General Manager

TODD SCHMIDT

W4351 Peninsula Players Road

Fish Creek, Wisconsin 54212-9799

Phone: 414-868-3287

Since 1935 the Peninsula Players has been educating Door County residents and visitors at the beautiful theatre in a garden.

The Peninsula Players Theatre is America's Oldest Professional Resident Summer Theatre, unique among summer theatres in the United States for its beautiful setting, continuing loyalty to its resident company, and unbroken concept of non-star consecutive productions. It provides its audience and company with a theatrical environment conducive to concentration unmatched anywhere in the country.

**Intern Program:** Since the its beginning the Peninsula Players has been committed to training future theatre professionals through an intensive internship program. College students from all areas of the country come to Fish Creek each summer to learn from established professionals in all areas of theatre. Knowledge is gained primarily through hands on work with experts in each field. Interns begin their residency in May and continue through the close of the season in October.

Our Intern program is approved by Actors Equity Association, the union of professional actors and stage managers, allowing our interns to earn points toward union membership. Many Universities, recognizing the value of our Internship to their students, grant college credit for work at the Peninsula Players.

Many professional actors, directors, designers, producers, and administrators have had their first encounter with professional theatre in our internship program.

**Performances:** The theatre's most far-reaching educational effort has been happening on stage since the Players first performance on July 25, 1937.

Door County audiences have been exposed to the best in theatrical literature for sixty seasons. More than 400 productions have been performed at the theatre in a garden - many of them Wisconsin, Midwest or World Premieres. To name a few: *The Girl in the Freudian Slip*, *The Secret Affairs of Mildred Wild*, *The Boys of Autumn*, *The Elephant Man*, *What I Did Last Summer*, *The Fourth Wall*, *The Dining Room*, *Something's Afoot*, *On Golden Pond*, *Return Engagements*, *The Cocktail Hour*, *I'm Not Rappaport*, *A Few Good Men*, *Don't Dress For Dinner*, *Dancing at Lughnasa*, and *Rumors*. You would be hard pressed to name a major playwright of the 20th Century who's work has not been seen in Fish Creek, Wisconsin.

The season opens in June and closes during the Fall Festival celebrations in



Northern Door County in October, leaving room for 5 or 6 plays of two to three weeks each. We play Tuesday thru Sunday evenings allowing for more than 90 performances over a season.

**Rehearsals:** Actors and directors come to Fish Creek not only to perform but to develop their craft. Because we operate as a resident theatre actors are given the opportunity to stretch their craft by a playing variety of roles over the summer and fall. In a typical season actors may perform in as many as five shows - more than most actors have the opportunity to do in two years in a major city. Each play at the theatre is provided with two to three weeks of full rehearsal in addition to a two or three week run.

One primary goal of the company is to provide a positive theatrical atmosphere for its members, helping to bring them closer to the fulfillment of their potential as actors and as people, and to provide an artistically enriching summer.

Study and contemplation are encouraged by the quiet beauty of the woods and bayshore located three miles from the nearest village, Fish Creek, and one-half mile from Highway 42.

The Peninsula Players have presented over 400 plays to Door County audiences - more theatre than most people in major cities see in a lifetime. We like to think that our plays have somehow enhanced the lives of our audience, and that our work has been and will continue to be of value to our community.

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

*Date*

LRB-3003/7dn

JKM

PI  
*[Handwritten signature]*

Representative Bies:

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: joseph.kreye@legis.state.wi.us



State of Wisconsin  
2003 - 2004 LEGISLATURE

LRB-3003

JK:G

*RMR*

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

*in 9-11-03  
also used 9-17*

*D-N*

*Gen*

1 AN ACT ...; relating to: creating a property tax exemption for outdoor theaters.

*Analysis by the Legislative Reference Bureau*

Under current law, the property owned by a nonprofit organization that operates a theater is exempt from the property tax, if the property includes one or more buildings that are listed on the national register of historic places and one or more theaters that have a total seating capacity of at least 800 persons. X

Under this bill, the property owned by a nonprofit organization that operates an outdoor theater is exempt from the property tax, if the organization's federal income tax-exempt status is confirmed by a determination letter issued by the Internal Revenue Service no later than July 31, 1969 and the property includes one or more outdoor theaters that have a total seating capacity of at least 400 persons. X

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

2 SECTION 1. 70.11 (29p) of the statutes is created to read:

3 70.11 (29p) NONPROFIT OUTDOOR THEATERS. All the property owned or leased by  
4 an organization that is exempt from taxation under section 501 (c) (3) of the Internal

1 Revenue Code, as confirmed by a determination letter issued by the Internal  
2 Revenue Service no later than July 31, 1969, if all of the property is used for the  
3 purposes for which the exemption was granted, the property includes one or more  
4 outdoor theaters for performing theater arts which have a total seating capacity of  
5 not less than 400 persons, and the organization operates the theater or theaters.

6 **SECTION 2. Initial applicability.**

7 (1) This act first applies to the property tax assessments as of January 1, 2004.

8 (END)

*D-Note*

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-3003/P1dn  
JK:kjf:pg

September 11, 2003

Representative Bies:

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: [joseph.kreye@legis.state.wi.us](mailto:joseph.kreye@legis.state.wi.us)



State of Wisconsin  
2003 - 2004 LEGISLATURE

LRB-3003/P1

JK:kjt:ag

RMR

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

9-26-03

Today

Reger

1 AN ACT to create 70.11 (29p) of the statutes; relating to: creating a property tax  
2 exemption for outdoor theaters.

*Analysis by the Legislative Reference Bureau*

Under current law, the property owned by a nonprofit organization that operates a theater is exempt from the property tax, if the property includes one or more buildings that are listed on the National Register of Historic Places and one or more theaters that have a total seating capacity of at least 800 persons.

Under this bill, the property owned by a nonprofit organization that operates an outdoor theater is exempt from the property tax, if the organization's federal income tax-exempt status is confirmed by a determination letter issued by the Internal Revenue Service no later than July 31, 1969 and the property includes one or more outdoor theaters that have a total seating capacity of at least 400 persons.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

3 SECTION 1. 70.11 (29p) of the statutes is created to read:

