

2003 BILL

JK  
INSERTS 1-8,  
2-20A; 9-14

LPS: PIS PWF  
These inserts

1 AN ACT *to repeal* 20.835 (1) (e), 70.11 (39) and (39m), 70.111, 70.112 (1), (5) and  
2 (6), 70.13, 70.14, 70.18, 70.19, 70.20, 70.21, 70.22, 70.29, 70.30, 70.34, 70.345,  
3 70.35, 70.36, 70.47 (15), 70.53 (1) (a), 70.64 (3) (c), 70.65 (2) (a) 2., 70.68, 70.995  
4 (12r), 71.91 (5m) (b), 74.11 (4), 74.11 (11) (b), 74.11 (12) (a) 1g., 74.11 (12) (d),  
5 74.12 (6), 74.12 (11) (a) 1g., 74.12 (11) (d), 74.13 (3), 74.25 (1) (b) 1., 74.30 (1) (i),  
6 74.42, 74.47 (3) (e), 74.55, 76.69, 79.095 and 121.06 (4); *to renumber* 71.91 (5m)  
7 (a) and 74.11 (11) (a); *to renumber and amend* 74.87 (3) (a); *to consolidate,*  
8 *renumber and amend* 70.65 (2) (a) (intro.) and 1. and 74.25 (1) (b) (intro.) and  
9 2.; *to amend* 17.14 (1) (g), 26.03 (1m) (b) (intro.), 33.01 (9) (a), 33.01 (9) (am)  
10 1., 33.01 (9) (am) 2., 33.01 (9) (ar) 1., 33.01 (9) (b) 1., 38.28 (2) (b) 2., 66.0235 (2)  
11 (b), 66.0235 (2c) (a) 2., 66.0435 (3) (c) 1. (intro.), 66.0435 (3) (c) 1. b., 66.0435 (3)  
12 (g), 66.0435 (9), 66.0517 (3) (b) 1., 66.1105 (2) (j), 67.101 (1) (b), 70.01, 70.05 (5)  
13 (a) 1., 70.05 (5) (a) 1m., 70.07 (6), 70.075 (6), 70.10, 70.11 (4m) (a), 70.11 (9), 70.11  
14 (11), 70.11 (12) (b), 70.11 (13), 70.11 (15), 70.11 (26), 70.11 (31), 70.11 (32), 70.15

**BILL**

1 (2), 70.17 (1), 70.174, 70.365, 70.40 (5), 70.41 (5), 70.42 (5), 70.421 (1), 70.421  
 2 (5), 70.43 (2), 70.44 (1), 70.47 (7) (aa), 70.47 (14), 70.47 (16) (a), 70.48, 70.49 (2),  
 3 70.50, 70.52, 70.555, 70.65 (2) (b) (intro.), 70.73 (1) (b), 70.73 (1) (c), 70.73 (1) (d),  
 4 70.84, 70.995 (1) (a), 70.995 (4), 70.995 (7) (b), 70.995 (8) (b) 1., 70.995 (12) (a),  
 5 71.17 (2), 71.80 (1) (a), 73.03 (20), 73.06 (3), 74.05 (1), 74.09 (2), 74.11 (6) (a),  
 6 74.11 (10) (a), 74.11 (12) (a) (intro.), 74.11 (12) (b), 74.12 (7), 74.12 (8), 74.12 (9)  
 7 (a), 74.12 (10) (a), 74.12 (11) (a) (intro.), 74.12 (11) (b), 74.13 (1) (b), 74.27, 74.30  
 8 (1m), 74.83, 76.025 (1), 76.03 (1), 76.07 (4g) (c) 1., 76.07 (4g) (c) 2., 76.125 (1),  
 9 76.48 (1r), 76.81, 77.04 (1), 77.54 (3) (b) 1., 77.84 (1), 79.03 (3) (b) 3., 79.03 (3)  
 10 (b) 4. (intro.), 79.10 (1) (dm), 121.004 (6), 121.15 (4) (a), 121.90 (2) (intro.), 174.06  
 11 (5), 174.065 (3), 174.08, 198.10 (1), 200.13 (2), 815.18 (3) (intro.) and 978.05 (6)  
 12 (a); and **to create** 66.0435 (1) (hm) and 70.042 of the statutes; **relating to:**  
 13 eliminating the tax on personal property.

***Analysis by the Legislative Reference Bureau***

Under this bill, the tax on personal property is phased out over three years. On January 1, 2005, the personal property tax on boats and other watercraft is eliminated. On January 1, 2006, the personal property tax on all personal property other than furniture, fixtures, equipment, machinery, tools, and patterns is eliminated. On January 1, 2007, the personal property tax on machinery, tools, and patterns is eliminated. On January 1, 2008, the personal property tax on furniture, fixtures, and equipment is eliminated.

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:***

14 SECTION 1. 17.14 (1) (g) of the statutes is amended to read:

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**BILL**

1-8

1 17.14 (1) (g) Failure to use the "Wisconsin Property Assessment Manual"  
2 provided under s. 73.03 (2a) and as required by s. 70.32 (1) and 70.34. The  
3 certification of any assessor removed under this paragraph may for sufficient reason  
4 be reinstated by the secretary of revenue after one year upon formal application for  
5 reinstatement. *end of JK 1-8*

6 **SECTION 2.** 20.835 (1) (e) of the statutes is repealed. *INSERT JK 2-2*

7 **SECTION 3.** 26.03 (1m) (b) (intro.) of the statutes is amended to read:

8 26.03 (1m) (b) (intro.) Paragraph (a) 1. does not apply to a person harvesting  
9 raw forest products on public lands, as defined in s. 70.13 (7) that are owned by the  
10 United States, this state, or any political subdivision of this state, to a person  
11 harvesting raw forest products for fuel wood for his or her home consumption, to a  
12 person harvesting for the purpose of clearing the land for agricultural use or to a  
13 person harvesting from the person's own land, any of the following:

14 **SECTION 4.** 33.01 (9) (a) of the statutes is amended to read:

15 33.01 (9) (a) For the purpose of receiving notice under this chapter, a person  
16 whose name appears as an owner of real property on the tax roll under s. 70.65 (2)  
17 (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd Monday in December of  
18 the previous year.

19 **SECTION 5.** 33.01 (9) (am) 1. of the statutes is amended to read:

20 33.01 (9) (am) 1. A person whose name appears as an owner of real property  
21 on the tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before  
22 the 3rd Monday in December of the previous year.

23 **SECTION 6.** 33.01 (9) (am) 2. of the statutes is amended to read:

24 33.01 (9) (am) 2. The spouse of a person whose name appears as an owner of  
25 real property on the tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03

*sec #. a; 20.835 (1) (em)  
20.835 (1) (em) State aid; personal property. Beginning in 2009, a sum sufficient to make the  
state aid payments under s. 79.09 60*

**BILL**

1 on or before the 3rd Monday in December of the previous year if the spouse is referred  
2 to on that tax roll.

3 **SECTION 7.** 33.01 (9) (ar) 1. of the statutes is amended to read:

4 33.01 (9) (ar) 1. The person's name appears as an owner of real property on the  
5 tax roll under s. 70.65 (2) (a) 1. that was delivered under s. 74.03 on or before the 3rd  
6 Monday in December of the previous year.

7 **SECTION 8.** 33.01 (9) (b) 1. of the statutes is amended to read:


8 33.01 (9) (b) 1. Whose name appears as an owner of real property on the tax  
9 roll under s. 70.65 (2) (a) 1. that was delivered under s. 74.03 on or before the 3rd  
10 Monday in December of the previous year; or

11 **SECTION 9.** 38.28 (2) (b) 2. of the statutes is amended to read:

12 38.28 (2) (b) 2. The most current equalized values certified by the department  
13 of revenue shall be used in aid determinations. ~~Equalized values shall include the~~  
14 ~~full value of property that is exempt under s. 70.11 (39) and (39m) as determined~~  
15 ~~under s. 79.095 (3).~~

16 **SECTION 10.** 66.0235 (2) (b) of the statutes is amended to read:

17 66.0235 (2) (b) When the transfer of territory from one local governmental unit  
18 to another results from the incorporation of a new city or village, the proportion of  
19 the assets and liabilities assigned to the new city or village shall be based on the  
20 average assessed valuation for the preceding 5 years of the property transferred in  
21 proportion to the average assessed valuation for the preceding 5 years of all the  
22 taxable property of the entire local governmental unit from which the territory is  
23 taken, according to the assessment rolls of the local governmental unit for those  
24 years. The certification by the clerk of the local governmental unit from which  
25 territory was transferred because of the incorporation shall include the assessed



**BILL**

1 value of the real and ~~personal~~ ✓ property within the territory transferred for each of  
2 the last 5 years. The preceding 5 years shall include the assessment rolls for the 5  
3 calendar years prior to the incorporation.

4 **SECTION 11.** 66.0235 (2c) (a) 2. of the statutes is amended to read:

5 66.0235 (2c) (a) 2. The clerk of any school district to which territory is  
6 transferred, within 30 days of the effective date of the transfer, shall certify to the  
7 clerk of the local governmental unit from which the territory was transferred a metes  
8 and bounds description of the land area involved. Upon receipt of the description the  
9 clerk of the local governmental unit from which the territory was transferred shall  
10 certify to the department of revenue the latest assessed value of the real and ~~personal~~ ✓  
11 property located within the transferred territory, file one copy of the certification  
12 with the school district clerk and one copy with the department of public instruction  
13 and make any further reports as needed by the department of revenue in the  
14 performance of duties required by law.

15 **SECTION 12.** 66.0435 (1) (hm) of the statutes is created to read:

16 66.0435 (1) (hm) "Recreational mobile home" means a mobile home that is no  
17 larger than 400 square feet and that is used primarily as temporary living quarters  
18 for recreational, camping, travel, or seasonal purposes. ✓

19 **SECTION 13.** 66.0435 (3) (c) 1. (intro.) of the statutes is amended to read:

20 66.0435 (3) (c) 1. (intro.) In addition to the license fee provided in pars. (a) and  
21 (b), each licensing authority shall collect from each mobile home occupying space or  
22 lots in a park in the licensing authority; except from mobile homes that constitute  
23 improvements to real property under s. 70.043 (1) and ~~from recreational mobile~~  
24 ~~homes, recreational mobile homes,~~ ✓ and camping trailers as defined in s. ~~70.111 (19),~~  
25 s. 340.01 (6m); ✓ a monthly parking permit fee computed as follows:

## BILL

1 SECTION 14. 66.0435 (3) (c) 1. b. of the statutes is amended to read:

2 66.0435 (3) (c) 1. b. The fair market value, determined under subd. 1. a., minus  
3 the tax-exempt household furnishings thus established, shall be equated to the  
4 general level of assessment for the prior year on other real and personal property in  
5 the district.

6 SECTION 15. 66.0435 (3) (g) of the statutes is amended to read:

7 66.0435 (3) (g) Failure to timely pay the tax prescribed in this subsection shall  
8 be treated as a default in payment of personal property tax and is subject to all  
9 procedures and penalties applicable under chs. 70 and 74.

10 SECTION 16. 66.0435 (9) of the statutes is amended to read:

11 66.0435 (9) MUNICIPALITIES; PARKING FEES ON MOBILE HOMES. A licensing  
12 authority may assess parking fees at the rates under this section on recreational  
13 mobile homes, as defined in s. 70.111 (19) except mobile homes which are located in  
14 campgrounds licensed under s. 254.47 and mobile homes which are located on land  
15 where the principal residence of the owner of the mobile home is located, regardless  
16 of whether the mobile home is occupied during all or part of any calendar year.

17 SECTION 17. 66.0517 (3) (b) 1. of the statutes, as affected by 2003 Wisconsin Act

18 33, is amended to read:

19 66.0517 (3) (b) 1. Except as provided in sub. (2) (b), a weed commissioner shall  
20 receive compensation for the destruction of noxious weeds as determined by the town  
21 board, village board, or city council upon presenting to the proper treasurer the  
22 account for noxious weed destruction, verified by oath and approved by the  
23 appointing officer. The account shall specify by separate items the amount  
24 chargeable to each piece of land, describing the land, and shall, after being paid by  
25 the treasurer, be filed with the town, village, or city clerk. The clerk shall enter the

**BILL**

1 amount chargeable to each tract of land in the next tax roll in a column headed "For  
2 the Destruction of Weeds", as a tax on the lands upon which the weeds were  
3 destroyed. The tax shall be collected under ch. 74, except in case of lands which are  
4 exempt from taxation, railroad lands, or other lands for which taxes are not collected  
5 under ch. 74. A delinquent tax may be collected as is a delinquent real property tax  
6 under chs. 74 and 75 ~~or as is a delinquent personal property tax under ch. 74.~~ In case  
7 of railroad lands or other lands for which taxes are not collected under ch. 74, the  
8 amount chargeable against these lands shall be certified by the town, village, or city  
9 clerk to the secretary of administration who shall add the amount designated to the  
10 sum due from the company owning, occupying, or controlling the lands specified. The  
11 secretary of administration shall collect the amount chargeable as prescribed in  
12 subch. I of ch. 76 and return the amount collected to the town, city, or village from  
13 which the certification was received.

14 **SECTION 18.** 66.1105 (2) (j) of the statutes is amended to read:

15 66.1105 (2) (j) "Tax incremental base" means the aggregate value, as equalized  
16 by the department of revenue, of all taxable property located within a tax  
17 incremental district on the date as of which the district is created, determined as  
18 provided in sub. (5) (b). The base of districts created before October 1, 1980, does not  
19 include the value of ~~property exempted under s. 70.111 (17)~~ merchants'  
20 stock-in-trade, manufacturers' materials and finished products, and livestock.

21 **SECTION 19.** 67.101 (1) (b) of the statutes is amended to read:

22 67.101 (1) (b) Beginning on January 1, 1973, except interest which is received  
23 by the city as a part of the aggregate amounts from the sale of capital assets,  
24 one-third of all interest money received by the city treasury on any invested city  
25 funds and one-third of all interest received by the city treasury on any other funds

**BILL**

1 to the interest of which the city is entitled ~~including one-third of all interest received~~  
2 ~~on delinquent personal property taxes.~~ ✓

3 **SECTION 20.** 70.01 of the statutes is amended to read:

4 **70.01 General Real property taxes; upon whom levied.** Taxes shall be  
5 levied, under this chapter, upon all general real property in this state except property  
6 that is exempt from taxation. ~~Real estate taxes and personal~~ property taxes are  
7 deemed to be levied when the tax roll in which they are included has been delivered  
8 to the local treasurer under s. 74.03. When so levied such taxes are a lien upon the  
9 property against which they are charged. That lien is superior to all other liens,  
10 except a lien under s. 292.31 (8) (i) or 292.81, and is effective as of January 1 in the  
11 year when the taxes are levied. Liens of special assessments of benefits for local  
12 improvements shall be in force as provided by the charter or general laws applicable  
13 to the cities that make the special assessments. In this chapter, unless the context  
14 requires otherwise, references to "this chapter" do not include ss. 70.37 to 70.395.

15 **SECTION 21.** 70.042 of the statutes is created to read:

16 **70.042 Personal property tax phase out. (1)** In this section, "machinery"  
17 means a structure or assemblage of parts that transmits forces, motion, or energy  
18 from one part to another in a predetermined way by electrical, mechanical, or  
19 chemical means. "Machinery" does not include a building.

20 **(2)** The following items of personal property are exempt from taxation under  
21 this chapter:

22 (a) Beginning on January 1, 2005, boats and other watercraft.

23 (b) Beginning on January 1, 2006, all personal property except machinery,  
24 tools, patterns, furniture, fixtures, and equipment.

25 (c) Beginning on January 1, 2007, machinery, tools, and patterns.

INDEX  
JK  
2-20



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**BILL**

1 ~~(d) Beginning on January 1, 2008, furniture, fixtures, and equipment.~~

2 **SECTION 22.** 70.05 (5) (a) 1. of the statutes is amended to read:

3 70.05 (5) (a) 1. "Assessed value" means with respect to each taxation district  
4 the total values established under ss. s. 70.32 and ~~70.34~~, but excluding  
5 manufacturing property subject to assessment under s. 70.995.

6 **SECTION 23.** 70.05 (5) (a) 1m. of the statutes, as affected by 2003 Wisconsin Act

7 33, is amended to read:

8 70.05 (5) (a) 1m. "Class of property" means residential under s. 70.32 (2) (a) 1.;  
9 commercial under s. 70.32 (2) (a) 2.; ~~personal property~~; or the sum of undeveloped  
10 under s. 70.32 (2) (a) 5., agricultural forest under s. 70.32 (2) (a) 5m., productive  
11 forest land under s. 70.32 (2) (a) 6., and other under s. 70.32 (2) (a) 7.

12 **SECTION 24.** 70.07 (6) of the statutes is amended to read:

13 70.07 (6) The board of assessors shall remain in session until all corrections  
14 and changes have been made, including all those resulting from investigations by  
15 committees of objections to valuations filed with the commissioner of assessments  
16 as provided in this subsection, after which the commissioner of assessments shall  
17 prepare the assessment rolls as corrected by the board of assessors and submit them  
18 to the board of review not later than the 2nd Monday in October. The person  
19 assessed, having been notified of the determination of the board of assessors as  
20 required in sub. (4), shall be deemed to have accepted the determination unless the  
21 person notifies the commissioner of assessments in writing, within 10 days, of the  
22 desire to present testimony before the board of review. After the board of review has  
23 met, the commissioner of assessments may appoint committees of the board of  
24 assessors to investigate any objections to the amount or valuation of any real or  
25 ~~personal~~ property which have been filed with the commissioner of assessments. The

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Section #. 70.07 (6) of the statutes, as affected by 2005 Wisconsin Act 49, is amended to read:

70.07 (6) The board of assessors shall remain in session until all corrections and changes have been made, including all those resulting from investigations by committees of objections to valuations filed with the commissioner of assessments as provided in this subsection, after which the commissioner of assessments shall prepare the assessment rolls as corrected by the board of assessors and submit them to the board of review not later than the 2nd Monday in October. The person assessed, having been notified of the determination of the board of assessors as required in sub. (4), shall be deemed to have accepted the determination unless the person notifies the commissioner of assessments in writing, within 15 days from the date that the notice of determination was issued under sub. (4), of the desire to present testimony before the board of review. After the board of review has met, the commissioner of assessments may appoint committees of the board of assessors to investigate any objections to the amount or valuation of any real ~~or personal~~ property which have been filed with the commissioner of assessments. The committees may at the direction of the commissioner of assessments report their investigation and recommendations to the board of review and any member of any such committee shall be a competent witness in any hearing before the board of review.



**History:** 1973 c. 90; 1977 c. 29 s. 1647 (8), (16); 1977 c. 273; 1979 c. 34 s. 2102 (46) (b); 1979 c. 95 ss. 2, 4; 1979 c. 176; 1983 a. 192, 220; 1991 a. 156, 316; 2001 a. 103; 2005 a. 49.

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as affected by 2005 Wisconsin Act 49

Section #. 70.075 (6) of the statutes is amended to read:

70.075 (6) The board of assessors shall remain in session until all corrections and changes have been made, including all those resulting from investigations by committees of objections to valuations filed with the city assessor as provided in this section, after which the city assessor shall prepare the assessment rolls as corrected by the board of assessors and submit them to the board of review not later than the last Monday in July. A person assessed who has been notified of the determination of the board of assessors as required in sub. (4) is deemed to have accepted such determination unless the person notifies the city assessor in writing, within 15 days from the date that the notice of determination was issued under sub. (4), of a desire to present testimony before the board of review. After the board of review meets, the city assessor may appoint committees of the board of assessors to investigate any objections to the amount or valuation of any real or ~~personal~~ property which are referred to the city assessor by the board of review. The committees so appointed may at the city assessor's direction report their investigation and recommendations to the board of review and any member of any such committee shall be a competent witness in any hearing before the board of review.

History: 1977 c. 29; 1981 c. 20; 2005 a. 49.

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**SECTION 24**

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1 committees may at the direction of the commissioner of assessments report their  
2 investigation and recommendations to the board of review and any member of any  
3 such committee shall be a competent witness in any hearing before the board of  
4 review.

5 **SECTION 25.** 70.075 (6) of the statutes is amended to read:

6 70.075 (6) The board of assessors shall remain in session until all corrections  
7 and changes have been made, including all those resulting from investigations by  
8 committees of objections to valuations filed with the city assessor as provided in this  
9 section, after which the city assessor shall prepare the assessment rolls as corrected  
10 by the board of assessors and submit them to the board of review not later than the  
11 last Monday in July. A person assessed who has been notified of the determination  
12 of the board of assessors as required in sub. (4) is deemed to have accepted such  
13 determination unless the person notifies the city assessor in writing, within 10 days,  
14 of a desire to present testimony before the board of review. After the board of review  
15 meets, the city assessor may appoint committees of the board of assessors to  
16 investigate any objections to the amount or valuation of any real ~~or personal~~ property  
17 which are referred to the city assessor by the board of review. The committees so  
18 appointed may at the city assessor's direction report their investigation and  
19 recommendations to the board of review and any member of any such committee  
20 shall be a competent witness in any hearing before the board of review.

21 **SECTION 26.** 70.10 of the statutes is amended to read:

22 **70.10 Assessment, when made, exemption.** The assessor shall assess all  
23 real ~~and personal~~ property as of the close of January 1 of each year. Except in cities  
24 of the 1st class and 2nd class cities that have a board of assessors under s. 70.075,  
25 the assessment shall be finally completed before the first Monday in April. All real

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**BILL**

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2-20

1 property conveyed by condemnation or in any other manner to the state, any county,  
2 city, village or town by gift, purchase, tax deed or power of eminent domain before  
3 January 2 in such year shall not be included in the assessment. Assessment of  
4 manufacturing property subject to s. 70.995 shall be made according to that section.

5 **SECTION 27.** 70.11 (4m) (a) of the statutes is amended to read:

6 70.11 (4m) (a) Real property owned and used ~~and personal property used~~  
7 exclusively for the purposes of any hospital of 10 beds or more devoted primarily to  
8 the diagnosis, treatment or care of the sick, injured, or disabled, which hospital is  
9 owned and operated by a corporation, voluntary association, foundation or trust,  
10 except an organization that is organized under s. 185.981 or ch. 611, 613 or 614 and  
11 that offers a health maintenance organization as defined in s. 609.01 (2) or a limited  
12 service health organization as defined in s. 609.01 (3) or an organization that is  
13 issued a certificate of authority under ch. 618 and that offers a health maintenance  
14 organization or a limited service health organization, no part of the net earnings of  
15 which inures to the benefit of any shareholder, member, director or officer, and which  
16 hospital is not operated principally for the benefit of or principally as an adjunct of  
17 the private practice of a doctor or group of doctors. This exemption does not apply  
18 to property used for commercial purposes, as a health and fitness center or as a  
19 doctor's office. The exemption for residential property shall be limited to dormitories  
20 of 12 or more units which house student nurses enrolled in a state accredited school  
21 of nursing affiliated with the hospital.

22 **SECTION 28.** 70.11 (9) of the statutes is amended to read:

23 70.11 (9) MEMORIALS. All memorial halls and the real estate upon which the  
24 same are located, owned and occupied by any organization of United States war  
25 veterans organized pursuant to act of congress and domesticated in this state

Section #. 70.11 (9) of the statutes, as affected by 2005 Wisconsin Act 22, is amended to read:

70.11 (9) MEMORIALS. All memorial halls and the real estate upon which the same are located, owned and occupied by any organization of United States war veterans organized pursuant to act of congress and domesticated in this state pursuant to the laws of this state, containing permanent memorial tablets with the names of former residents of any given town, village, city or county who lost their lives in the military or naval service of the state or the United States in any war inscribed thereon, ~~and all personal property owned by such organizations,~~ and all buildings erected, purchased or maintained by any county, city, town or village as memorials under s. 45.72. The renting of such halls or buildings for public purposes shall not render them taxable, provided that all income derived therefrom be used for the upkeep and maintenance thereof. Where such hall or building is used in part for exempt purposes and in part for pecuniary profit, it shall be assessed for taxation to the extent of such use for pecuniary profit as provided in s. 70.1105 (1).

History: 1971 c. 152, 154, 312; 1973 c. 90; 1973 c. 333 s. 201m; 1973 c. 335 s. 13; 1975 c. 39; 1975 c. 94 s. 91 (10); 1975 c. 199; 1977 c. 29 ss. 745m, 1646 (3), 1647 (5), (7); 1977 c. 83 s. 26; 1977 c. 273, 282, 391, 418, 447; 1979 c. 34 s. 2102 (39) (g); 1979 c. 221, 225; 1979 c. 310 s. 12; 1981 c. 20; 1983 a. 27 ss. 1177, 1178, 1179f; 1983 a. 189 s. 329 (16); 1983 a. 201, 327; 1985 a. 26, 29, 316, 332; 1987 a. 10, 27, 395, 399; 1987 a. 403 s. 256; 1989 a. 25, 31, 307; 1991 a. 37, 39, 269; 1993 a. 263, 307, 399, 490; 1995 a. 27 ss. 3344 to 3348m, 9126 (19); 1995 a. 201, 227, 247, 366; 1997 a. 27, 35, 134, 147, 164, 184, 237; 1999 a. 9, 32, 63, 65; 1999 a. 150 ss. 624, 672; 1999 a. 167, 185; 2001 a. 16, 38, 59, 103; 2003 a. 195, 291; 2005 a. 4, 22.

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**BILL**

**SECTION 28**

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2-20

1 pursuant to the laws of this state, containing permanent memorial tablets with the  
 2 names of former residents of any given town, village, city or county who lost their  
 3 lives in the military or naval service of the state or the United States in any war  
 4 inscribed thereon, and all personal property owned by such organizations, and all  
 5 buildings erected, purchased or maintained by any county, city, town or village as  
 6 memorials under s. 45.05 or 45.055. The renting of such halls or buildings for public  
 7 purposes shall not render them taxable, provided that all income derived therefrom  
 8 be used for the upkeep and maintenance thereof. Where such hall or building is used  
 9 in part for exempt purposes and in part for pecuniary profit, it shall be assessed for  
 10 taxation to the extent of such use for pecuniary profit as provided in s. 70.1105 (1).

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**SECTION 29.** 70.11 (11) of the statutes is amended to read:

12 70.11 (11) BIBLE CAMPS. All real property not exceeding 30 acres and the  
 13 personal property situated therein, of any Bible camp conducted by a religious  
 14 nonprofit corporation organized under the laws of this state, so long as the property  
 15 is used for religious purposes and not for pecuniary profit of any individual.

**SECTION 30.** 70.11 (12) (b) of the statutes is amended to read:

16 70.11 (12) (b) Real property not exceeding 40 acres and the personal property  
 17 located thereon owned by units which are not organized in this state of the  
 18 organizations listed in par. (a). No such unit which is not organized in this state may  
 19 claim an exemption for more than a total of 80 rods of shoreline on lakes, rivers and  
 20 streams.  
 21

**SECTION 31.** 70.11 (13) of the statutes is amended to read:

22 70.11 (13) CEMETERIES. Land owned by cemetery authorities, as defined in s.  
 23 157.061 (2), and used exclusively as public burial grounds and tombs and  
 24 monuments therein, and privately owned burial lots; land adjoining such burial  
 25

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1 grounds, owned and occupied exclusively by the cemetery authority for cemetery  
2 purposes; ~~personal property owned by any cemetery authority and necessary for the~~  
3 ~~care and management of burial grounds;~~ burial sites and contiguous lands which are  
4 cataloged under s. 157.70 (2) (a).

5 **SECTION 32.** 70.11 (15) of the statutes is amended to read:

6 **70.11 (15) MANURE STORAGE FACILITIES.** Any manure storage facility used by a  
7 farmer. ~~This exemption shall apply whether the facility is deemed personal property~~  
8 ~~or is so affixed to the realty as to be classified as real estate.~~

9 **SECTION 33.** 70.11 (26) of the statutes is amended to read:

10 **70.11 (26) PROPERTY OF INDUSTRIAL DEVELOPMENT AGENCIES.** All real and  
11 ~~personal property owned by an industrial development agency formed under s. 59.57~~  
12 ~~(2). Any such property subject to contract of sale or lease shall be taxed as personal~~  
13 ~~property to the vendee or lessee thereof.~~

14 **SECTION 34.** 70.11 (31) of the statutes is amended to read:

15 **70.11 (31) SPORTS AND ENTERTAINMENT FACILITIES.** Real and ~~personal property~~  
16 consisting of or contained in a sports and entertainment facility, including related or  
17 auxiliary structures, constructed by a nonprofit corporation for the purpose of  
18 donation to the state or to an instrumentality of the state, if the state indicates by  
19 legislative or executive action that it will accept the facility. This exemption shall  
20 apply during construction and operation if the facility is owned by a nonprofit  
21 corporation, the state or an instrumentality of the state.

22 **SECTION 35.** 70.11 (32) of the statutes is amended to read:

23 **70.11 (32) NONPROFIT YOUTH HOCKEY ASSOCIATIONS.** Land not exceeding 13 acres,  
24 and the buildings on that land ~~and personal property~~, if the land is owned or leased  
25 by and the buildings ~~and personal property~~ are owned by, and all the property is used



Section #. 70.112 (4) (b) of the statutes is amended to read:

→ 70.112 (4) (b) If real ~~or tangible personal~~ property is used more than ~~50%~~<sup>50 percent</sup>, as determined by the department of revenue, in the operation of a telephone company that is subject to the tax imposed under s. 76.81, the department of revenue shall assess the property and that property shall be exempt from the general property taxes imposed under this chapter. If real ~~or tangible personal~~ property is used less than ~~50%~~<sup>50 percent</sup>, as determined by the department of revenue, in the operation of a telephone company that is subject to the tax imposed under s. 76.81, the taxation district in which the property is located shall assess the property and that property shall be subject to the general property taxes imposed under this chapter. ←

History: 1971 c. 221, 289; 1981 c. 20; 1983 a. 27, 243, 342, 368; 1999 a. 80; 1999 a. 150 s. 672; 2001 a. 16.

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1 exclusively for the purposes of, a nonprofit youth hockey association, except that the  
2 exemption under this subsection does not apply to the property of a nonprofit youth  
3 hockey association if any of its property was funded in whole or in part by industrial  
4 revenue bonds unless that association's facilities were placed in operation after  
5 January 1, 1988. Leasing all or a portion of the property does not render that  
6 property taxable if all of the leasehold income is used for maintenance of the leased  
7 property.

8 **SECTION 36.** 70.11 (39) and (39m) of the statutes are repealed.

9 **SECTION 37.** 70.111 of the statutes is repealed.

10 **SECTION 38.** 70.112 (1), (5) and (6) of the statutes are repealed.

11 **SECTION 39.** 70.13 of the statutes is repealed.

12 **SECTION 40.** 70.14 of the statutes is repealed.

13 **SECTION 41.** 70.15 ~~(2)~~ of the statutes is ~~amended to read:~~ *repealed.*

14 ~~70.15 (2) The owner of any steam vessel, barge, boat or other water craft,~~  
15 ~~hailing from any port of this state, "and so employed regularly in interstate traffic,"~~  
16 ~~desiring to comply with the terms of this section, shall annually, on or before the first~~  
17 ~~day of January, file with the clerk of such town, village or city a verified statement,~~  
18 ~~in writing, containing the name, port of hail, tonnage and name of owner of such~~  
19 ~~steam vessel, barge, boat or other water craft, and shall thereupon pay into the said~~  
20 ~~treasury of such town, village or city a sum equal to one cent per net ton of the~~  
21 ~~registered tonnage of said vessel, and the treasurer shall thereupon issue a receipt.~~  
22 ~~All vessels, boats or other water craft not regularly employed in interstate traffic and~~  
23 ~~all private yachts or pleasure boats belonging to inhabitants of this state, whether~~  
24 ~~at home or abroad, shall be taxed as personal property.~~

25 **SECTION 42.** 70.17 (1) of the statutes is amended to read:

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1           70.17 (1) Real property shall be entered in the name of the owner, if known to  
2 the assessor, otherwise to the occupant thereof if ascertainable, and otherwise  
3 without any name. The person holding the contract or certificate of sale of any real  
4 property contracted to be sold by the state, but not conveyed, shall be deemed the  
5 owner for such purpose. The undivided real estate of any deceased person may be  
6 entered to the heirs of such person without designating them by name. The real  
7 estate of an incorporated company shall be entered in the same manner as that of an  
8 individual. Improvements on leased lands ~~may~~ shall be assessed ~~either~~ as real  
9 property ~~or personal property~~.

10           **SECTION 43.** 70.174 of the statutes is amended to read:

11           **70.174 Improvements on government-owned land.** Improvements made  
12 by any person on land within this state owned by the United States ~~may~~ shall be  
13 assessed ~~either~~ as real ~~or personal~~ property to the person making the same  
14 improvements, if ascertainable, and otherwise to the occupant ~~thereof~~ of the  
15 improvements or the person receiving benefits ~~therefrom~~ from the improvements.

16           **SECTION 44.** 70.18 of the statutes is repealed.

17           **SECTION 45.** 70.19 of the statutes is repealed.

18           **SECTION 46.** 70.20 of the statutes is repealed.

19           **SECTION 47.** 70.21 of the statutes is repealed.

20           **SECTION 48.** 70.22 of the statutes is repealed.

21           **SECTION 49.** 70.29 of the statutes is repealed.

22           **SECTION 50.** 70.30 of the statutes is repealed.

23           **SECTION 51.** 70.34 of the statutes is repealed.

24           **SECTION 52.** 70.345 of the statutes is repealed.

25           **SECTION 53.** 70.35 of the statutes is repealed.

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1           **SECTION 54.** 70.36 of the statutes is repealed.

2           **SECTION 55.** 70.365 of the statutes is amended to read:

3           **70.365 Notice of changed assessment.** When the assessor assesses any  
4 taxable real property, ~~or any improvements taxed as personal property under s. 77.84~~  
5 (1), and arrives at a different total than the assessment of it for the previous year,  
6 the assessor shall notify the person assessed if the address of the person is known  
7 to the assessor, otherwise the occupant of the property. The notice shall be in writing  
8 and shall be sent by ordinary mail at least 15 days before the meeting of the board  
9 of review or before the meeting of the board of assessors in 1st class cities and in 2nd  
10 class cities that have a board of assessors under s. 70.075 and shall contain the  
11 amount of the changed assessment and the time, date and place of the meeting of the  
12 local board of review or of the board of assessors. However, if the assessment roll is  
13 not complete, the notice shall be sent by ordinary mail at least 15 days prior to the  
14 date to which the board of review has adjourned. The assessor shall attach to the  
15 assessment roll a statement that the notices required by this section have been  
16 mailed and failure to receive the notice shall not affect the validity of the changed  
17 assessment, the resulting changed tax, the procedures of the board of review or of the  
18 board of assessors or the enforcement of delinquent taxes by statutory means. The  
19 secretary of revenue shall by rule prescribe the form of the notice required under this  
20 section. The form shall include information notifying the taxpayer of the procedures  
21 to be used to object to the assessment.

22           **SECTION 56.** 70.40 (5) of the statutes is amended to read:

23           **70.40 (5)** All laws not in conflict with this section relating to the assessment,  
24 collection and payment of ~~personal~~ property taxes and the correction of errors in  
25 assessment and tax rolls, shall apply to the tax imposed in this section.



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1           **SECTION 57.** 70.41 (5) of the statutes is amended to read:

2           70.41 (5) TAXATION STATUTES APPLICABLE TO GRAIN STORAGE TAXATION. All laws not  
3 in conflict with this section relating to the assessment, collection and payment of  
4 personal property taxes, the correction of errors in assessment and tax rolls, shall  
5 apply to the tax imposed under this section.

6           **SECTION 58.** 70.42 (5) of the statutes is amended to read:

7           70.42 (5) All laws not in conflict with this section relating to the assessment,  
8 collection and payment of personal property taxes, the correction of errors in  
9 assessment and tax rolls, shall apply to the tax imposed under this section.

10          **SECTION 59.** 70.421 (1) of the statutes is amended to read:

11          70.421 (1) Every person operating a crude oil refinery in this state, shall on or  
12 before January 31 of each year pay an annual occupation tax of a sum equal to 5 cents  
13 per ton upon all crude oil handled during the preceding year ending April 30 except  
14 that as of December 15, 1979, such tax shall apply to the year ending the December  
15 31 which is 2 years prior to the payment due date. ~~All such crude oil so handled and~~  
16 ~~all petroleum products refined therefrom, in the possession of the refinery, shall be~~  
17 ~~exempt from all personal property taxation, either state or municipal.~~

18          **SECTION 60.** 70.421 (5) of the statutes is amended to read:

19          70.421 (5) All laws not in conflict with this section relating to the assessment,  
20 collection and payment of personal property taxes and the correction of errors in  
21 assessment and tax rolls, shall apply to the tax herein imposed.

22          **SECTION 61.** 70.43 (2) of the statutes is amended to read:

23          70.43 (2) If the assessor discovers a palpable error in the assessment of a tract  
24 of real estate or an item of personal property that results in the tract or property  
25 having an inaccurate assessment for the preceding year, the assessor shall correct

**BILL**

1 that error by adding to or subtracting from the assessment for the preceding year.  
2 The result shall be the true assessed value of the property for the preceding year.  
3 The assessor shall make a marginal note of the correction on that year's assessment  
4 roll.

5 **SECTION 62.** 70.44 (1) of the statutes is amended to read:

6 70.44 (1) Real ~~or personal~~ property omitted from assessment in any of the 2  
7 next previous years, unless previously reassessed for the same year or years, shall  
8 be entered once additionally for each previous year of such omission, designating  
9 each such additional entry as omitted for the year of omission and affixing a just  
10 valuation to each entry for a former year as the same should then have been assessed  
11 according to the assessor's best judgment, and taxes shall be apportioned, using the  
12 net tax rate as provided in s. 70.43, and collected on the tax roll for such entry. This  
13 section shall not apply to manufacturing property assessed by the department of  
14 revenue under s. 70.995.

15 **SECTION 63.** 70.47 (7) (aa) of the statutes is amended to read:

16 70.47 (7) (aa) No person shall be allowed to appear before the board of review,  
17 to testify to the board by telephone or to contest the amount of any assessment of real  
18 ~~or personal~~ property if the person has refused a reasonable written request by  
19 certified mail of the assessor to view such property.

20 **SECTION 64.** 70.47 (14) of the statutes is amended to read:

21 70.47 (14) TAX PAYMENTS. In the event the board of review has not completed  
22 its review or heard an objection to an assessment on real ~~or personal~~ property prior  
23 to the date the taxes predicated upon such assessment are due, or in the event there  
24 is an appeal as provided in sub. (13) and s. 74.37 from the correction of the board of  
25 review to the court, the time for payment of such taxes as levied is the same as

**BILL**

1 provided in ch. 74 and if not paid in the time prescribed, such taxes are delinquent  
2 and subject to the same provisions as other delinquent taxes.

3 **SECTION 65.** 70.47 (15) of the statutes is repealed.

4 **SECTION 66.** 70.47 (16) (a) of the statutes is amended to read:

5 70.47 (16) (a) In 1st class cities all objections to the amount or valuation of real  
6 ~~or personal~~ property shall be first made in writing and filed with the commissioner  
7 of assessments on or before the 3rd Monday in May. No person may, in any action  
8 or proceeding, question the amount or valuation of real ~~or personal~~ property in the  
9 assessment rolls of the city unless objections have been so filed. The board may not  
10 waive the requirement that objections be in writing. Persons who own land and  
11 improvements to that land may object to the aggregate valuation of that land and  
12 improvements to that land, but no person who owns land and improvements to that  
13 land may object only to the valuation of that land or only to the valuation of  
14 improvements to that land. If the objections have been investigated by a committee  
15 of the board of assessors under s. 70.07 (6), the board of review may adopt the  
16 recommendation of the committee unless the objector requests or the board orders  
17 a hearing. At least 2 days' notice of the time fixed for the hearing shall be given to  
18 the objector or attorney and to the city attorney of the city. The provisions of the  
19 statutes relating to boards of review not inconsistent with this subsection apply to  
20 proceedings before the boards of review of 1st class cities, except that the board need  
21 not adjourn until the assessment roll is completed by the commissioner of  
22 assessments, as required in s. 70.07 (6), but may immediately hold hearings on  
23 objections filed with the commissioner of assessments, and the changes, corrections  
24 and determinations made by the board acting within its powers shall be prima facie  
25 correct. Appeal from the determination shall be by an action for certiorari

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1 commenced within 90 days after the taxpayer receives the notice under sub. (12).

2 The action shall be given preference.

3 **SECTION 67.** 70.48 of the statutes is amended to read:

4 **70.48 Assessor to attend board of review.** The assessor or the assessor's  
5 authorized representative shall attend without order or subpoena all hearings before  
6 the board of review and under oath submit to examination and fully disclose to the  
7 board such information as the assessor may have touching the assessment and any  
8 other matters pertinent to the inquiry being made. All part-time assessors shall  
9 receive the same compensation for such attendance as is allowed to the members of  
10 the board but no county assessor or member of a county assessor's staff shall receive  
11 any compensation other than that person's regular salary for attendance at a board  
12 of review. The clerk shall make all corrections to the assessment roll ordered by the  
13 board of review, including all changes in the valuation of real property. When any  
14 valuation of real property is changed the clerk shall enter the valuation fixed by the  
15 board in red ink in the proper class above the figures of the assessor, and the figures  
16 of the assessor shall be crossed out with red ink. ~~The clerk shall also enter upon the~~  
17 ~~assessment roll, in the proper place, the names of all persons found liable to taxation~~  
18 ~~on personal property by the board of review, setting opposite such names respectively~~  
19 ~~the aggregate valuation of such property as determined by the assessor, after~~  
20 ~~deducting exemptions and making such corrections as the board has ordered. All~~  
21 ~~changes in valuation of personal property made by the board of review shall be made~~  
22 ~~in the same manner as changes in real estate.~~

23 **SECTION 68.** 70.49 (2) of the statutes is amended to read:

24 70.49 (2) The value of all real and ~~personal~~ property entered into the  
25 assessment roll to which such affidavit is attached by the assessor shall, in all actions



**BILL**


1 and proceedings involving such values, be presumptive evidence that all such  
2 properties have been justly and equitably assessed in proper relationship to each  
3 other.

4 **SECTION 69.** 70.50 of the statutes is amended to read:

5 **70.50 Delivery of roll.** Except in counties that have a county assessment  
6 system under s. 70.99 and in cities of the 1st class and in 2nd class cities that have  
7 a board of assessors under s. 70.075 the assessor shall, on or before the first Monday  
8 in May, deliver the completed assessment roll ~~and all the sworn statements and~~  
9 ~~valuations of personal property~~ to the clerk of the town, city or village, who shall file  
10 and preserve them in the clerk's office. On or before the first Monday in April, a  
11 county assessor under s. 70.99 shall deliver the completed assessment roll ~~and all~~  
12 ~~sworn statements and valuations of personal property~~ to the clerks of the towns,  
13 cities and villages in the county, who shall file and preserve them in the clerk's office.

14 **SECTION 70.** 70.52 of the statutes is amended to read:

15 **70.52 Clerks to examine and correct rolls.** Each city, village, and town  
16 clerk upon receipt of the assessment roll shall carefully examine the roll. The clerk  
17 shall correct all double assessments, imperfect descriptions and other errors  
18 apparent upon the face of the roll, and strike off all parcels of real property not liable  
19 to taxation. The clerk shall add to the roll any parcel of real property ~~or item of~~  
20 ~~personal property~~ omitted by the assessors and immediately notify the assessors of  
21 the omissions. The assessors shall immediately view and value the omitted property  
22 and certify the valuation to the clerk. The clerk shall enter the valuation upon the  
23 roll, and the valuation shall be final. To enable the clerk to properly correct defective  
24 descriptions, the clerk may request aid, when necessary, from the county surveyor,  
25 whose fees for the services rendered shall be paid by the city, village, or town.



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1           **SECTION 71.** 70.53 (1) (a) of the statutes is repealed.

2           **SECTION 72.** 70.555 of the statutes is amended to read:

3           **70.555 Provisions directory.** The directions herein given for the assessing  
4 of lands and ~~personal property~~ and levying and collecting taxes shall be deemed  
5 directory only, and no error or informality in the proceedings of any of the officers  
6 entrusted with the same, not affecting the substantial justice of the tax, shall vitiate  
7 or in anywise affect the validity of such tax or assessment.

8           **SECTION 73.** 70.64 (3) (c) of the statutes is repealed.

9           **SECTION 74.** 70.65 (2) (a) (intro.) and 1. of the statutes are consolidated,  
10 renumbered 70.65 (2) (a) and amended to read:

11           70.65 (2) (a) As shown on the assessment roll: ~~1. Identify, identify~~ all the real  
12 property within the taxation district and, with respect to each description of real  
13 property, the name and address of the owner and the assessed value.

14           **SECTION 75.** 70.65 (2) (a) 2. of the statutes is repealed.

15           **SECTION 76.** 70.65 (2) (b) (intro.) of the statutes is amended to read:

16           70.65 (2) (b) (intro.) With respect to each description of real property and each  
17 ~~owner of taxable personal property:~~

18           **SECTION 77.** 70.68 of the statutes is repealed.

19           **SECTION 78.** 70.73 (1) (b) of the statutes is amended to read:

20           70.73 (1) (b) If a town, village or city clerk or treasurer discovers that ~~personal~~  
21 ~~property has been assessed to the wrong person, or~~ 2 or more parcels of land  
22 belonging to different persons have been erroneously assessed together on the tax  
23 roll, the clerk or treasurer shall notify the assessor and all parties interested, if the  
24 parties are residents of the county, by notice in writing to appear at the clerk's office  
25 at some time, not less than 5 days thereafter, to correct the assessment roll.



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1           **SECTION 79.** 70.73 (1) (c) of the statutes is amended to read:


2           70.73 (1) (c) At the time and place designated in the notice given under par. (b),  
3 the assessment roll shall be corrected by entering the correct names of the persons  
4 liable to assessment, ~~both as to real and personal property~~, describing each parcel of  
5 land and giving the proper valuation to each parcel separately owned. The total  
6 valuation given to the separate tracts of real estate shall be equal to the valuation  
7 given to the same property when the several parcels were assessed together.

8           **SECTION 80.** 70.73 (1) (d) of the statutes is amended to read:

9           70.73 (1) (d) The valuation of parcels of land ~~or correction of names of persons~~  
10 ~~whose personal property is assessed~~ under this subsection may be made at any time  
11 before the tax roll is returned to the county treasurer for the year in which the tax  
12 is levied. The valuation ~~or correction of names~~, when made under this subsection,  
13 shall be held just and correct and be final and conclusive.

14           **SECTION 81.** 70.84 of the statutes is amended to read:

15           **70.84 Inequalities may be corrected in subsequent year.** If any such  
16 reassessment cannot be completed in time to take the place of the original  
17 assessment made in such district for said year, the clerk of the district shall levy and  
18 apportion the taxes for that year upon the basis of the original assessment roll, and  
19 when the reassessment is completed the inequalities in the taxes levied under the  
20 original assessment shall be remedied and compensated in the levy and  
21 apportionment of taxes in such district next following the completion of said  
22 reassessment in the following manner: Each tract of real estate, ~~and, as to personal~~  
23 ~~property, each taxpayer, whose tax shall be the tax on which is~~ determined by such  
24 reassessment to have been relatively too high, shall be credited a sum equal to the  
25 amount of taxes charged on the original assessment in excess of the amount which



**BILL**

1 would have been charged had such reassessment been made in time; and each tract  
2 of real estate, and, as to personal property, each taxpayer, whose tax shall be the tax  
3 on which is determined by such reassessment to have been relatively too low, shall  
4 be charged, in addition to all other taxes, a sum equal to the difference between the  
5 amount of taxes charged upon such unequal original assessment and the amount  
6 which would have been charged had such reassessment been made in time. The  
7 department of revenue, or its authorized agent, shall at any time have access to all  
8 assessment and tax rolls herein referred to for the purpose of assisting the local clerk  
9 and in order that the results of the reassessment may be carried into effect.

10 **SECTION 82.** 70.995 (1) (a) of the statutes is amended to read:

11 70.995 (1) (a) In this section "manufacturing property" includes all lands,  
12 buildings, structures and other real property used in manufacturing, assembling,  
13 processing, fabricating, making or milling tangible personal property for profit.  
14 Manufacturing property also includes warehouses, storage facilities and office  
15 structures when the predominant use of the warehouses, storage facilities or offices  
16 is in support of the manufacturing property, ~~and all personal property owned or used~~  
17 ~~by any person engaged in this state in any of the activities mentioned, and used in~~  
18 ~~the activity, including raw materials, supplies, machinery, equipment, work in~~  
19 ~~process and finished inventory when located at the site of the activity.~~  
20 Establishments engaged in assembling component parts of manufactured products  
21 are considered manufacturing establishments if the new product is neither a  
22 structure nor other fixed improvement. Materials processed by a manufacturing  
23 establishment include products of agriculture, forestry, fishing, mining and  
24 quarrying. For the purposes of this section, establishments which engage in mining  
25 metalliferous minerals are considered manufacturing establishments.