

**2005 DRAFTING REQUEST**

**Assembly Amendment (AA-AB7)**

Received: **02/10/2005**

Received By: **mglass**

Wanted: **Soon**

Identical to LRB:

For: **Sheryl Albers (608) 266-8531**

By/Representing: **Ryan Gruber**

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

Drafter: **jkreye**

May Contact:

Adl. Drafters:

Subject: **Nat. Res. - parks and forestry  
Tax, Property - other**

Extra Copies:

Submit via email: **NO**

---

**Pre Topic:**

No specific pre topic given

---

**Topic:**

Distribution of mangaged forest land aids among municipalities

---

**Instructions:**

See attached, do change to section 18, not section 12

---

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?							
/1	jkreye 02/10/2005	lkunkel 02/10/2005	pgreensl 02/10/2005	_____	lnorthro 02/10/2005	lnorthro 02/10/2005	

FE Sent For:

<END>

**2005 DRAFTING REQUEST**

**Assembly Amendment (AA-AB7)**

Received: 02/10/2005

Received By: mglass

Wanted: Soon

Identical to LRB:

For: Sheryl Albers (608) 266-8531

By/Representing: Ryan Gruber

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Nat. Res. - parks and forestry  
Tax, Property - other

Extra Copies:

Submit via email: NO

---

**Pre Topic:**

No specific pre topic given

---

**Topic:**

Distribution of mangaged forest land aids among municipalities ✓

---

**Instructions:**

See attached, do change to section 18, not section 12

---

**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>
--------------	----------------	-----------------	--------------	----------------	------------------	-----------------	-----------------

/?	jkreye	1/mk 2/10	2/10 p8	2/10 p8	2/10 p8	g6	
----	--------	-----------	------------	------------	------------	----	--

FE Sent For:

<END>

## **Gibson-Glass, Mary**

---

**From:** Gruber, Ryan  
**Sent:** Tuesday, February 08, 2005 9:53 AM  
**To:** Gibson-Glass, Mary  
**Subject:** Amendment to 2005 AB 7

Hi Mary,

We received the technical memo from DOR dated February 1, 2005. Please draft an amendment that addresses both of the concerns outlined by DOR. The 160 acre limit per municipality should remain in place, and Section 18 should split the payment by the department according to the actual acreage located in each municipality.

I believe we can make those changes without compromising the intent of the bill. Please let me know if you have any questions. Thanks much.

**Ryan Gruber**  
**Research Assistant**  
**Office of Rep. Sheryl Albers**

---

15 North, State Capitol  
Madison, WI 53708-8952  
608.266.8531  
877.947.0050 (in Wisconsin)  
608.282.3650 (fax)

**MEMORANDUM**

February 1, 2005

**TO:** Mary Gibson-Glass  
Legislative Reference Bureau

**FROM:** Blair Kruger  
Department of Revenue

**SUBJECT:** Technical Memorandum on 2005 AB 7 Concerning the Acreage Requirement Under the Managed Forest Land Program

We have the following concerns about the bill.

The amendment in Section 12 changes the 160 acre limit on managed forest land closed to public access from a limit in an individual municipality to a limit on individual parcels. As a result, it would be possible for a landowner holding several non-contiguous parcels of managed forest land to close more than 160 acres to public access in a single municipality.

*do not draft*

The amendment in Section 18 of the bill directs that the annual payment by DNR on an acre of land that lies in two or more municipalities be paid to the municipality where the largest part of the acre is located. Property is taxed in the municipality where it is located. To be consistent with property tax law, acreage data for land designated as managed forest land is tracked for each municipality in the state. Thus, for a block of land that lies in two or more municipalities, the actual acreage in each municipality would be known, and payments from DNR could be based on the actual acreage in each municipality.

*draft*

If you have questions regarding this technical memorandum, please contact Daniel Huegel at 266-5705 or at [dhuegel@dor.state.wi.us](mailto:dhuegel@dor.state.wi.us).

Cc: Representative Sheryl Albers



**Fiscal Estimate Narratives**  
**DOR 2/4/2005**

LRB Number	<b>05-1032/1</b>	Introduction Number	<b>AB-7</b>	Estimate Type	<b>Original</b>
<b>Subject</b>					
Acreage requirement under managed forest land program					

**Assumptions Used in Arriving at Fiscal Estimate**

Under current law, a parcel of land is eligible for designation as managed forest land if it meets certain requirements. One requirement is that the parcel must contain at least ten contiguous acres of land in a single municipality. Under the bill, the ten contiguous acres could be in two or more municipalities.

The bill may increase the number of acres eligible for designation as managed forest land. The Department of Revenue does not have information which would permit a reasonable estimate of how many additional acres would be so designated.

**State Fiscal Effect:**

An owner of land designated as managed forest land is required to permit public access to the land for hunting and other recreational purposes. However, he or she may close up to 160 acres to public access. Annually, for land designated as managed forest land after April 28, 2004 and closed to public access, the owner must pay a fee of \$5.82 per acre for deposit in the state conservation fund. If the bill increases the number acres of managed forest land closed to public access, state revenues will increase.

Annually, the Department of Natural Resources (DNR) pays \$0.20 per acre to municipalities where land designated as managed forest land is located. If the bill increases the number of acres designated as managed forest land, total payments by DNR to municipalities will increase.

**Local Fiscal Effect**

The municipality retains 80% of the \$0.20 per acre payment from the DNR and remits the remaining 20% to the county. Annually, on land designated as managed forest land after April 28, 2004, the owner must pay a fee of \$1.46 per acre to the municipality where the land is located. The municipality retains 80% of the payment and remits the remaining 20% to the county. If the bill increases the number of acres of managed forest land, revenues to municipalities and counties will increase.

Land designated as managed forest land is exempt from local property taxes. If the bill increases the number of acres of designated as managed forest land, property taxes will be shifted from owners of designated managed forest land to all other property tax owners.

**Long-Range Fiscal Implications**

## Gibson-Glass, Mary

---

**From:** Gibson-Glass, Mary  
**Sent:** Wednesday, February 09, 2005 3:03 PM  
**To:** Hotynski, Rebecca; Ebersberger, Eric  
**Cc:** Gruber, Ryan  
**Subject:** Assembly Bill 7

We have received a technical memo on the above referenced bill from DOR. Representative Albers asked for a bill that allowed continuous acreage that was in more than one municipality qualify for the managed forest land program even if there was less than 10 acres in one of the municipalities. A constituent wanted an area that consisted of 8 acres in one municipality and 26 acres in another municipality (the two acreages being joined) to be eligible as a single parcel under the managed forest land program.

A portion of the memo reads as follows:

"The amendment in Section 12 changes the 160 acre limit on managed forest land closed to public access from a limit in an individual municipality to a limit on individual parcels. As a result, it would be possible for a landowner holding several noncontiguous parcels of managed forest land to close more than 160 acres to public access in a single municipality."

I do not see any problem with this except for possible concerns on policy grounds. Could one of you call me to discuss this?

Thanks,

Mary  
Mary Gibson-Glass  
Senior Legislative Attorney  
Legislative Reference Bureau  
608 267 3215

## Gibson-Glass, Mary

---

**From:** Gibson-Glass, Mary  
**Sent:** Thursday, February 10, 2005 10:12 AM  
**To:** Gruber, Ryan  
**Subject:** RE: Managed Forest Land constituent letter/diagram

Thanks for the information. I have spoken with Rebecca Hotynski of the Fiscal Bureau and she agrees with me that the first point in the technical memo not "technical" but substantive. Although I do not think the suggested change affects your constituent's concerns, I think that to change it as suggested in the technical memo is not consistent with the overall intent of the bill.

Accordingly, we will draft an amendment for you addressing the second point in the technical memo, unless you still want to include the first point. Joe Kreye is our tax drafter and will be doing the actual amendment. If you have any further questions feel free to contact him or me.

Mary Gibson-Glass  
Senior Legislative Attorney  
Legislative Reference Bureau  
608 267 3215

-----Original Message-----

**From:** Gruber, Ryan  
**Sent:** Wednesday, February 09, 2005 12:44 PM  
**To:** Gibson-Glass, Mary  
**Subject:** Managed Forest Land constituent letter/diagram

Mary,

Here's the information I promised you. Hope it's helpful.

- Ryan

-----Original Message-----

**From:** XeroxScan  
**Sent:** Wednesday, February 09, 2005 3:20 AM  
**To:** Gruber, Ryan  
**Subject:** Scan from a Xerox WorkCentre Pro

Please open the attached document. It was scanned and sent to you using a Xerox WorkCentre Pro.

Sent by: rgruber [xerox.scan@legis.state.wi.us]  
Number of Images: 2  
Attachment File Type: PDF

Device Name: 16N\_WCP\_45

For more information on Xerox products and solutions, please visit <http://www.xerox.com>



N2651 Hwy 12/16  
Mauston, WI 53948  
March 10, 2004

Rep. Sheryl Albers  
Box 339 Co Cove Estates  
Golf Course Road  
Reedsburg, WI 53959

Dear Rep. Albers,

I would like to call your attention to a provision in the Managed Forest Land Law that I believe could be improved.

It requires a minimum of 10 acres in a municipality with no exception.

I have a parcel of land in Seven Mile Creek Township, of which about 7 to 8 acres is wooded, which does not qualify because of the ten acre minimum. It joins a parcel in Lemonweir Township of which 26 acres is wooded and is enrolled in Managed Forest Land.

I believe that if the forest land is joined, as these two are, and owned by the same person, it would make sense to allow for an exception.

I have enclosed an aerial photo to help explain.

Please, if you would call me at 847-5117, or our area Forester, Tom Quilty at 847-9390.

Thank you, and looking forward to a reply.

Sincerely,

*Steve Powers*

Steve Powers



- Red Line is  
boundary between  
7 Mile Creek +  
Lemonweir

- Green Outline is  
Lemonweir Township

- Blue Outline is  
7 Mile Creek  
Township

## 2005 ASSEMBLY BILL 7

January 18, 2005 - Introduced by Representatives ALBERS, MURSAU, AINSWORTH, BIES, GRONEMUS, HAHN, HUNDERTMARK, JENSEN, JESKEWITZ, LOEFFELHOLZ, MUSSER and OTT, cosponsored by Senators OLSEN, A LASEE, LASSA and LAZICH. Referred to Committee on Forestry.

1     **AN ACT** *to amend* 77.82 (1) (a) 1., 77.82 (1) (c), 77.82 (2) (intro.), 77.82 (2) (cm),  
2             77.82 (4), 77.82 (4g) (b), 77.82 (5) (a), 77.82 (5) (b), 77.82 (6) (b) 2., 77.82 (7) (a)  
3             4., 77.82 (8), 77.83 (1) (a) 1., 77.84 (1), 77.84 (2) (a), 77.84 (2) (am), 77.84 (2) (b),  
4             77.84 (2) (bm), 77.85, 77.876 (1), 77.88 (1) (a), 77.88 (3m), 77.88 (5) (a) 1., 77.88  
5             (5) (b) 1. and 77.89 (1); and *to create* 77.88 (5) (c) of the statutes; **relating to:**  
6             location of contiguous land for purposes of eligibility under the Managed Forest  
7             Land Program.

---

### *Analysis by the Legislative Reference Bureau*

Certain lands are designated as managed forest land under a program administered by the Department of Natural Resources. Under this program, the owner of land designated as managed forest land pays an annual acreage share instead of the property taxes that normally would be payable.

Under current law, the owner of a parcel of land may petition to have the parcel designated as managed forest land if the parcel meets certain requirements, including requirements that the parcel consist of at least ten contiguous acres and that it be located in a single city, town, or village (municipality). Under the bill, the parcel of contiguous acres may be located in more than one municipality.

**ASSEMBLY BILL 7**

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:*

1           **SECTION 1.** 77.82 (1) (a) 1. of the statutes is amended to read:

2           77.82 (1) (a) 1. It consists of at least 10 contiguous acres ~~in a single municipality,~~  
3           except as provided in this subdivision. The fact that a lake, river, stream or flowage,  
4           a public or private road or a railroad or utility right-of-way separates any part of the  
5           land from any other part does not render a parcel of land noncontiguous. If a part  
6           of a parcel of at least 10 contiguous acres is separated from another part of that parcel  
7           by a public road, that part of the parcel may be enrolled in the program, even if that  
8           part is less than 10 acres, if that part meets the requirement under subd. 2. and is  
9           not ineligible under par. (b).

10           **SECTION 2.** 77.82 (1) (c) of the statutes is amended to read:

11           77.82 (1) (c) In addition to the requirements under pars. (a) and (b), for land  
12           subject to a petition under sub. (4m), all forest croplands owned by the petitioner on  
13           the date on which the petition is submitted that are located in the municipality or  
14           municipalities for which the petition is submitted shall be included in the petition.

15           **SECTION 3.** 77.82 (2) (intro.) of the statutes is amended to read:

16           77.82 (2) PETITION. (intro.) Any owner of land may petition the department to  
17           designate any eligible parcel of land as managed forest land. A petition may include  
18           any number of eligible parcels under the same ownership ~~in a single municipality.~~

19           Each petition shall include all of the following:

20           **SECTION 4.** 77.82 (2) (cm) of the statutes is amended to read:

**ASSEMBLY BILL 7**

1           77.82 (2) (cm) A copy of an instrument that has been recorded in the office of  
2           the register of deeds of the each county in which the property is located that shows  
3           the ownership of the land subject to the petition.

4           **SECTION 5.** 77.82 (4) of the statutes is amended to read:

5           77.82 (4) ADDITIONS TO MANAGED FOREST LAND. An owner of land that is  
6           designated as managed forest land under an order that takes effect on or after April  
7           28, 2004, may petition the department to designate as managed forest land an  
8           additional parcel of land ~~in the same municipality~~ if the additional parcel is at least  
9           3 acres in size and is contiguous to any of that designated land. The petition shall  
10          be accompanied by a nonrefundable \$20 application fee unless a different amount for  
11          the fee is established by the department by rule at an amount equal to the average  
12          expense to the department of recording an order issued under this subchapter. The  
13          fee shall be deposited in the conservation fund and credited to the appropriation  
14          under s. 20.370 (1) (cr). The petition shall be filed on a department form and shall  
15          contain any additional information required by the department.

16          **SECTION 6.** 77.82 (4g) (b) of the statutes is amended to read:

17          77.82 (4g) (b) If an owner of land that is designated as managed forest land  
18          under an order that takes effect before April 28, 2004, wishes to have designated as  
19          managed forest land an additional parcel of land ~~that is in the same municipality,~~  
20          that is at least 3 acres in size, that does not satisfy the requirements in sub. (1), and  
21          that is contiguous to any of that designated land, the owner may withdraw the  
22          designated land and may petition the department under sub. (2) for a new order  
23          covering both the withdrawn land and the additional land. The withdrawal tax and  
24          the withdrawal fee under s. 77.88 (5) and (5m) do not apply to a withdrawal under  
25          this paragraph.

**ASSEMBLY BILL 7**

1           **SECTION 7.** 77.82 (5) (a) of the statutes is amended to read:

2           77.82 (5) (a) Upon receipt of a petition under sub. (2), (4) or (4m), the  
3 department shall provide written notice of the petition to ~~the~~ each clerk of ~~the~~ each  
4 municipality in which the land is located.

5           **SECTION 8.** 77.82 (5) (b) of the statutes is amended to read:

6           77.82 (5) (b) The governing body of ~~the~~ any municipality in which the proposed  
7 managed forest land is located or a resident or property tax payer of ~~the~~ such a  
8 municipality may, within 15 days after the notice under par. (a) is provided, request  
9 the department to deny the petition on the grounds that the land fails to meet the  
10 eligibility requirements under sub. (1) or that, if the addition is approved, the entire  
11 parcel will fail to meet those eligibility requirements. The request shall be in writing  
12 and shall specify the reason for believing that the land is or would be ineligible.

13           **SECTION 9.** 77.82 (6) (b) 2. of the statutes is amended to read:

14           77.82 (6) (b) 2. At least 10 days before the date of the hearing, the department  
15 shall mail written notice of the date, time and place of the hearing to the petitioner,  
16 each person who submitted a request under sub. (5) (b) and the clerk of ~~the~~ each  
17 municipality in which the land is located.

18           **SECTION 10.** 77.82 (7) (a) 4. of the statutes is amended to read:

19           77.82 (7) (a) 4. That the use of the land as managed forest land is not  
20 incompatible with the existing uses of the land in ~~the~~ each municipality in which it  
21 is located.

22           **SECTION 11.** 77.82 (8) of the statutes is amended to read:

23           77.82 (8) ORDER. If a petition under sub. (2), (4m), or (12) is approved, the  
24 department shall issue an order designating the land as managed forest land for the  
25 time period specified in the petition. If a petition under sub. (4) is approved, the

**ASSEMBLY BILL 7**

1 department shall amend the original order to include the additional parcel. The  
2 department shall provide the petitioner with a copy of the order or amended order  
3 and shall also file a copy with the department of revenue, the supervisor of  
4 assessments and the clerk of the each municipality in which the land is located, and  
5 shall record the order with the register of deeds in the each county, in which the land  
6 is located.

7 **SECTION 12.** 77.83 (1) (a) 1. of the statutes is amended to read:

8 77.83 (1) (a) 1. A maximum of 160 acres ~~in the municipality~~, of which not more  
9 than 80 acres may be land designated as managed forest land before April 28, 2004.

10 **SECTION 13.** 77.84 (1) of the statutes is amended to read:

11 77.84 (1) TAX ROLL. The Each municipal clerk of a municipality in which the  
12 land is located shall enter in a special column or other appropriate place on the tax  
13 roll the description of each parcel of land designated as managed forest land, and  
14 shall specify, by the designation "MFL-O" or "MFL-C", the acreage of each parcel  
15 that is designated open or closed under s. 77.83. The land shall be assessed and is  
16 subject to review under ch. 70. Except as provided in this subchapter, no tax may be  
17 levied on managed forest land, except that any building on managed forest land is  
18 subject to taxation as personal property under ch. 70.

19 **SECTION 14.** 77.84 (2) (a) of the statutes is amended to read:

20 77.84 (2) (a) For managed forest land orders that take effect before April 28,  
21 2004, each owner of managed forest land shall pay to ~~the~~ each municipal treasurer  
22 an acreage share of 74 cents per acre on or before January 31.

23 **SECTION 15.** 77.84 (2) (am) of the statutes is amended to read:

24 77.84 (2) (am) For managed forest land orders that take effect on or after April  
25 28, 2004, each owner of managed forest land shall pay to ~~the~~ each municipal

1 treasurer, on or before January 31, an amount that is equal to 5 percent of the  
2 average statewide property tax per acre of property classified under s. 70.32 (2) (a)  
3 6., as determined under par. (cm), for each acre of managed forest land.

4 **SECTION 16.** 77.84 (2) (b) of the statutes is amended to read:

5 77.84 (2) (b) For managed forest land orders that take effect before April 28,  
6 2004, in addition to the payment under par. (a), each owner shall pay \$1 for each acre  
7 that is designated as closed under s. 77.83. The payment shall be made to ~~the~~ each  
8 municipal treasurer on or before January 31.

9 **SECTION 17.** 77.84 (2) (bm) of the statutes is amended to read:

10 77.84 (2) (bm) For managed forest land orders that take effect on or after April  
11 28, 2004, in addition to the payment under par. (am), each owner of managed forest  
12 land shall pay to ~~the~~ each municipal treasurer, on or before January 31, an amount  
13 that is equal to 20 percent of the average statewide property tax per acre of property  
14 classified under s. 70.32 (2) (a) 6., as determined under par. (cm), for each acre that  
15 is designated as closed under s. 77.83.

16 **SECTION 18.** 77.85 of the statutes is amended to read:

17 **77.85 State contribution.** The department shall pay before June 30 annually  
18 the municipal treasurer, from the appropriation under s. 20.370 (5) (bv), 20 cents for  
19 each acre of land in the municipality that is designated as managed forest land under  
20 this subchapter. If an acre designated as managed forest land is located in 2 or more  
21 municipalities, the department shall make the payment to the treasurer of the  
22 municipality in which the largest portion of the acre is located.

23 **SECTION 19.** 77.876 (1) of the statutes is amended to read:

24 77.876 (1) ASSESSMENT. The department shall certify to ~~the~~ each municipality  
25 in which the property is located an owner's failure to complete a forestry practice



**ASSEMBLY BILL 7**

1 during the period of time required under an applicable management plan, and the  
2 municipality shall impose a noncompliance assessment of \$250 against the owner for  
3 each failure. The department shall mail a copy of the certificate of assessment to the  
4 owner at the owner's last-known address and to the municipality.

5 **SECTION 20.** 77.88 (1) (a) of the statutes is amended to read:

6 77.88 (1) (a) The department may, at the request of the owner of managed forest  
7 land or of the governing body of the any municipality in which any managed forest  
8 land is located, or at its own discretion, investigate to determine whether the  
9 designation as managed forest land should be withdrawn. Except as provided in par.  
10 (am), the department shall notify the owner of the land and the mayor of the city, the  
11 chairperson of the town, or the president of the village in which the land is located  
12 of the investigation.

13 **SECTION 21.** 77.88 (3m) of the statutes is amended to read:

14 77.88 (3m) WITHDRAWAL FOR FAILURE TO PAY PERSONAL PROPERTY TAXES. If an  
15 owner of managed forest land has not paid the personal property tax due for a  
16 building on managed forest land before the February settlement date under s. 74.30  
17 (1), the municipality in which the ~~managed forest land~~ building is located shall  
18 certify to the department that a delinquency exists and shall include the legal  
19 description of the managed forest land on which the building is located in the  
20 certification. Immediately after receiving the certification, the department shall  
21 issue an order withdrawing the entire parcel of land ~~as managed forest land~~ and shall  
22 assess against the owner of the land the withdrawal tax under sub. (5) and the  
23 withdrawal fee under sub. (5m). Notwithstanding s. 77.90, the owner is not entitled  
24 to a hearing on an order withdrawing land under this subsection.

25 **SECTION 22.** 77.88 (5) (a) 1. of the statutes is amended to read:

**ASSEMBLY BILL 7****SECTION 22**

1           77.88 (5) (a) 1. An amount equal to the ~~product of the total net property tax rate~~  
2 ~~in the municipality in the year prior to the withdrawal and the assessed value of the~~  
3 ~~land for the same year, as computed by the department of revenue, past tax liability~~  
4 multiplied by the number of years the land was designated as managed forest land,  
5 less any amounts paid by the owner under ss. 77.84 (2) (a) and (am) and 77.87.

6           **SECTION 23.** 77.88 (5) (b) 1. of the statutes is amended to read:

7           77.88 (5) (b) 1. An amount equal to the ~~product of the total net property tax rate~~  
8 ~~in the municipality in the year prior to the withdrawal and the assessed value of the~~  
9 ~~land for the same year, as computed by the department of revenue, past tax liability~~  
10 multiplied by the number of years since the renewal, less any amounts paid by the  
11 owner under ss. 77.84 (2) (a) and (am) and 77.87.

12           **SECTION 24.** 77.88 (5) (c) of the statutes is created to read:

13           77.88 (5) (c) For purposes of pars. (a) 1. and (b) 1., if the parcel of land is located  
14 in a single municipality, the past tax liability is an amount equal to the product of  
15 the total net property tax rate for that municipality in the year prior to the  
16 withdrawal multiplied by the assessed value of the parcel of land for the same year,  
17 as computed by the department of revenue. For purposes of pars. (a) 1. and (b) 1.,  
18 if the parcel is located in more than one municipality, the past tax liability is an  
19 amount equal to the sum of the products calculated by multiplying the total net  
20 property tax rate for each municipality in the year prior to the withdrawal by the  
21 corresponding assessed value of the land in that municipality for the same year, as  
22 computed by the department of revenue.

23           **SECTION 25.** 77.89 (1) of the statutes is amended to read:

24           77.89 (1) PAYMENT TO MUNICIPALITIES. By June 30 of each year, the department,  
25 from the appropriation under s. 20.370 (5) (bv), shall pay 100 percent of each

**ASSEMBLY BILL 7**

1 payment received under ss. 77.84 (3) (b) and 77.87 (3) and 100 percent of each  
2 withdrawal tax payment received under s. 77.88 (7) to the treasurer of the each  
3 municipality in which is located the land to which the payment applies.

4

(END)



State of Wisconsin  
2005 - 2006 LEGISLATURE

LRBa0119/1  
JK:mk...

ASSEMBLY AMENDMENT,  
TO 2005 ASSEMBLY BILL 7 *(attached)*

*in 2-10-05*

*D-N*

*Today*

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

2 1. Page 6, line 16: delete lines 16 to 22. ✓

3 (END)

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

LRBa0119/1dn  
JK *JK*

(date)

Representative Albers:

This amendment is based on the <sup>second</sup> recommendation in the 2nd paragraph <sup>in</sup> of DOR's technical memorandum dated February 1, 2005. ✓

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

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

LRBa0119/1dn  
JK:lmk:pg

February 10, 2005

Representative Albers:

This amendment is based on the second recommendation in DOR's technical memorandum dated February 1, 2005.

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