



2005 ASSEMBLY BILL 312

April 12, 2005 - Introduced by Representatives OWENS, AINSWORTH, ALBERS, HAHN and HINES, cosponsored by Senator ROESSLER. Referred to Committee on Rural Affairs and Renewable Energy.

1 **AN ACT to amend** 74.29 and 74.485 (9) of the statutes; **relating to:** the
2 distribution of the penalty for converting agricultural land.

Analysis by the Legislative Reference Bureau

Under current law, a person who owns land that has been assessed, for property tax purposes, as agricultural land and who converts the land's use so that the land may not be assessed as agricultural land must pay a penalty to the county in which the land is located. The county pays 50 percent of the amount of the penalty to the taxation district in which the land is located. Under this bill, the county must pay the taxation district's share of the penalty to the taxation district no later than August 20 of each year.

For further information see the *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.** 74.29 of the statutes is amended to read:
4 **74.29 August settlement.** On or before August 20, the county treasurer shall
5 pay in full to the proper treasurer all real property taxes, including taxes offset by
6 the credit under s. 79.10 (5), and special taxes included in the tax roll which have not

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1 previously been paid to, or retained by, the proper treasurer. On or before August 20,
2 the county treasurer shall also pay in full to the proper treasurer any distribution
3 under s. 74.485 (6) that has not been previously paid to the proper treasurer. A
4 county may, by resolution adopted by the county board, direct the county treasurer
5 to pay in full to the proper treasurer all special assessments and special charges
6 included in the tax roll which have not previously been paid to, or retained by, the
7 proper treasurer.

8 **SECTION 2.** 74.485 (9) of the statutes is amended to read:

9 74.485 (9) ADMINISTRATION. The county in which the land as described in sub.
10 (1) is located shall administer the penalty under this section and shall make the
11 distributions under sub. (6) as provided under s. 74.29.

12 (END)