



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

RESEARCH APPENDIX - **PLEASE DO NOT REMOVE FROM DRAFTING FILE**

Date Transfer Requested: 01/12/2007 (Per: MES)





Appendix A

 The 2005 drafting file for LRB 05-5044

has been transferred to the drafting file for

2007 LRB 07-1498

 This cover sheet, the final request sheet, and the final version of the 2005 draft were copied on yellow paper, and returned to the original 2005 drafting file.

 The attached 2005 draft was incorporated into the new 2007 draft listed above. For research purposes, this cover sheet and the complete drafting file were transferred, as a separate appendix, to the 2007 drafting file. If introduced this section will be scanned and added, as a separate appendix, to the electronic drafting file folder.

2005 DRAFTING REQUEST

Bill

Received: **06/06/2006**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **James Kreuser (608) 266-5504**

By/Representing: **Kimmy**

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

Drafter: **mshovers**

May Contact:

Addl. Drafters:

Subject: **Local Gov't - misc**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Kreuser@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Exemption from special assessment for sewer, water connections; nonprofit camps

Instructions:

See Attached. Create an exemption for sewer, water connection special assessments for nonprofit camps, based on s. 66.0721.

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>
/?							
/P1	mshovers 08/07/2006	kfollett 08/10/2006	sherritz 08/16/2006	_____	lnorthro 08/16/2006		

FE Sent For:

<END>

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1/2	mshovers	1/1 k/f sh	sh	sh/jf	submit		
1/1	MES	8/7/06	8/10	8/15			

FE Sent For:

<END>



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-5044

MES. *gf*

1/p1
Rmr

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

gen

- ①
- ②

AN ACT ...; **relating to:** exempting nonprofit camps from certain *town* or town sanitary district assessments.

Analysis by the Legislative Reference Bureau

Generally under current law, no town sanitary district or town may levy a special assessment on eligible farmland for the construction of a sewerage or water system unless the farmland contains a structure that is connected to a sanitary sewer or public water system. Current law also authorizes a *town or* town sanitary district to levy such a special assessment on otherwise exempted eligible farmland if the farmland is divided into *two* or more parcels, at least one of which is not devoted exclusively to agricultural use, or if undivided eligible farmland is not devoted exclusively to agricultural use for at least one year.

Under this bill, these provisions which apply to eligible farmland also apply to a nonprofit camp. The bill defines a "camp" as real property not exceeding 30 acres, and the personal property situated on the property. Under the bill, the camp must be conducted by a nonprofit corporation, a charitable trust, or other nonprofit association under the Internal Revenue Code and must be exempt from federal tax. The bill requires that to be eligible for the exemption, the camp must be used primarily for camping for children and not for pecuniary profit of any individual.

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

or town

two

CPS: MES inserted
TAXEXM

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

1 SECTION 1. 66.0721 (title) of the statutes is amended to read:

2 66.0721 (title) **Special assessments on certain farmland or camps for**
3 **construction of sewerage or water system.**

4 History: 1999 a. 150 ss. 208, 530; Stats. 1999 s. 66.0721.

4 SECTION 2. 66.0721 (1) (ae) of the statutes is created to read:

5 66.0721 (1) (ae) "Camp" means all real property not exceeding 30 acres and the
6 personal property situated therein, of any camp conducted by a nonprofit
7 corporation, a charitable trust, or other nonprofit association that is described in
8 section 501 (c) (3) of the Internal Revenue Code and is exempt from federal tax under
9 section 501 (a) of the Internal Revenue Code and that is organized under the laws
10 of this state, so long as the property is used primarily for camping for children and
11 not for pecuniary profit of any individual.

****NOTE: Is this definition consistent with your intent? Is 30 acres an appropriate
size limitation? Is the limitation to a camp for children OK? I based this definition on
the definition of "bible camp" in s. 70.11 (11), which has the 30-acre limitation, and also
on s. 70.11 (22).

12 SECTION 3. 66.0721 (2) of the statutes is amended to read:

13 66.0721 (2) Except as provided in sub. (3), no town sanitary district or town
14 may levy any special assessment on eligible farmland or a camp for the construction
15 of a sewerage or water system.

16 History: 1999 a. 150 ss. 208, 530; Stats. 1999 s. 66.0721.

16 SECTION 4. 66.0721 (3) of the statutes is amended to read:

17 66.0721 (3) (a) If any eligible farmland or camp contains a structure that is
18 connected to a sanitary sewer or public water system at the time, or after the time,
19 that a town sanitary district or town first levies a special assessment for the
20 construction of a sewerage or water system in the service area in which the eligible
21 farmland or camp is located, the town sanitary district or town may levy a special
22 assessment for the construction of a sewerage or water system on the eligible

1 farmland or camp that includes that structure. If that connection is made after the
2 first assessment, the town sanitary district or town may also charge interest, from
3 the date that the connection is made, on the special assessment at an annual rate
4 that does not exceed the average interest rate paid by the district or town on its
5 obligations between the time the district or town first levies a special assessment for
6 the construction of a sewerage or water system in the service area in which the
7 eligible farmland or camp is located and the time it levies the special assessment on
8 that eligible farmland or camp. That assessment may not exceed the equivalent of
9 an assessment for that purpose on a square acre or, if the governing body of a town
10 sanitary district or town so specifies by ordinance, the maximum size of any lot that
11 is in that service area and that is not devoted exclusively to agricultural use or
12 exclusively to use as a camp.

13 (b) If after an initial special assessment for the construction of a sewerage or
14 water system is levied in a service area any eligible farmland or camp subject to par.
15 (a) or exempted from a special assessment under sub. (2) is divided into 2 or more
16 parcels at least one of which is not devoted exclusively to agricultural use or
17 exclusively to use as a camp, the town sanitary district or town may levy on each
18 parcel on which it has either levied a special assessment under par. (a) or has not
19 levied a special assessment for the construction of a sewerage or water system a
20 special assessment for that purpose that does not exceed the amount of the special
21 assessment for that purpose that would have been levied on the parcel if the parcel
22 had not been exempt under sub. (2) or that has already been levied under par. (a).
23 The special assessment shall be apportioned among the parcels resulting from the
24 division in proportion to their area. The town sanitary district or town may also
25 charge interest, from the date the eligible farmland or camp is divided into 2 or more

1 parcels at least one of which is not devoted exclusively to agricultural use or
2 exclusively to use as a camp, on the special assessment at an annual rate that does
3 not exceed the average interest rate paid by the district or town on its obligations
4 between the time the district or town first levies a special assessment for the
5 construction of a sewerage or water system in the service area in which the eligible
6 farmland or camp is located and the time it levies the special assessment on that
7 eligible farmland or camp under this paragraph. This paragraph does not apply to
8 any eligible farmland or camp unless the town sanitary district or town records a lien
9 on that eligible farmland or camp in the office of the register of deeds within 90 days
10 after it first levies a special assessment for the construction of a sewerage or water
11 system for the service area in which the eligible farmland or camp is located,
12 describing either the applicability of par. (a) or the exemption under sub. (2) and the
13 potential for a special assessment under this paragraph.

14 (c) If, after a town sanitary district or town first levies a special assessment for
15 the construction of a sewerage or water system in a service area, the eligible
16 farmland or camp in that service area exempted from the special assessment under
17 sub. (2) is not devoted exclusively to agricultural use or exclusively to use as a camp
18 for a period of one year or more, the town sanitary district or town may levy on that
19 eligible farmland or camp the special assessment for the construction of a sewerage
20 or water system that it would have levied if the eligible farmland or camp had not
21 been exempt under sub. (2). The town sanitary district or town may also charge
22 interest, from the date the eligible farmland or camp has not been devoted
23 exclusively to agricultural use or exclusively to use as a camp for a period of at least
24 one year, on the special assessment at an annual rate that does not exceed the
25 average interest rate paid by the district or town on its obligations between the time

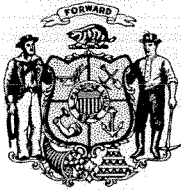
1 the district or town first levies a special assessment for the construction of a sewerage
 2 or water system in the service area in which the eligible farmland or camp is located
 3 and the time it levies the special assessment on that eligible farmland or camp. This
 4 paragraph does not apply to any land unless the town or special purpose district
 5 records a lien on that eligible farmland or camp in the office of the register of deeds
 6 within 90 days after it first levies a special assessment for the construction of a
 7 sewerage or water system in the service area in which the eligible farmland or camp
 8 is located, describing the exemption under sub. (2) and the potential for a special
 9 assessment under this paragraph.

History: 1999 a. 150 ss. 208, 530; Stats. 1999 s. 66.0721.

10 **SECTION 5. Initial applicability.**

11 4th (1) This act first applies to a special assessment that is levied on the first day
 12 of the fourth month beginning after the effective date of this subsection.

13 (END)



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-5044/P1

MES:kjf:sh

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

1 **AN ACT to amend** 66.0721 (title), 66.0721 (2) and 66.0721 (3); and **to create**
2 66.0721 (1) (ae) of the statutes; **relating to:** exempting nonprofit camps from
3 certain town sanitary district or town assessments.

Analysis by the Legislative Reference Bureau

Generally under current law, no town sanitary district or town may levy a special assessment on eligible farmland for the construction of a sewerage or water system unless the farmland contains a structure that is connected to a sanitary sewer or public water system. Current law also authorizes a town sanitary district or town to levy such a special assessment on otherwise exempted eligible farmland if the farmland is divided into two or more parcels, at least one of which is not devoted exclusively to agricultural use, or if undivided eligible farmland is not devoted exclusively to agricultural use for at least one year.

Under this bill, these provisions which apply to eligible farmland also apply to a nonprofit camp. The bill defines a "camp" as real property not exceeding 30 acres, and the personal property situated on the property. Under the bill, the camp must be conducted by a nonprofit corporation, a charitable trust, or other nonprofit association under the Internal Revenue Code and must be exempt from federal tax. The bill requires that to be eligible for the exemption, the camp must be used primarily for camping for children and not for pecuniary profit of any individual.

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 *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.** 66.0721 (title) of the statutes is amended to read:

2 **66.0721 (title) Special assessments on certain farmland or camps for**
3 **construction of sewerage or water system.**

4 **SECTION 2.** 66.0721 (1) (ae) of the statutes is created to read:

5 66.0721 (1) (ae) "Camp" means all real property not exceeding 30 acres and the
6 personal property situated therein, of any camp conducted by a nonprofit
7 corporation, a charitable trust, or other nonprofit association that is described in
8 section 501 (c) (3) of the Internal Revenue Code and is exempt from federal tax under
9 section 501 (a) of the Internal Revenue Code and that is organized under the laws
10 of this state, so long as the property is used primarily for camping for children and
11 not for pecuniary profit of any individual.

****NOTE: Is this definition consistent with your intent? Is 30 acres an appropriate size limitation? Is the limitation to a camp for children OK? I based this definition on the definition of "bible camp" in s. 70.11 (11), which has the 30-acre limitation, and also on s. 70.11 (22).

12 **SECTION 3.** 66.0721 (2) of the statutes is amended to read:

13 66.0721 (2) Except as provided in sub. (3), no town sanitary district or town
14 may levy any special assessment on eligible farmland or a camp for the construction
15 of a sewerage or water system.

16 **SECTION 4.** 66.0721 (3) of the statutes is amended to read:

17 66.0721 (3) (a) If any eligible farmland or camp contains a structure that is
18 connected to a sanitary sewer or public water system at the time, or after the time,
19 that a town sanitary district or town first levies a special assessment for the

1 construction of a sewerage or water system in the service area in which the eligible
2 farmland or camp is located, the town sanitary district or town may levy a special
3 assessment for the construction of a sewerage or water system on the eligible
4 farmland or camp that includes that structure. If that connection is made after the
5 first assessment, the town sanitary district or town may also charge interest, from
6 the date that the connection is made, on the special assessment at an annual rate
7 that does not exceed the average interest rate paid by the district or town on its
8 obligations between the time the district or town first levies a special assessment for
9 the construction of a sewerage or water system in the service area in which the
10 eligible farmland or camp is located and the time it levies the special assessment on
11 that eligible farmland or camp. That assessment may not exceed the equivalent of
12 an assessment for that purpose on a square acre or, if the governing body of a town
13 sanitary district or town so specifies by ordinance, the maximum size of any lot that
14 is in that service area and that is not devoted exclusively to agricultural use or
15 exclusively to use as a camp.

16 (b) If after an initial special assessment for the construction of a sewerage or
17 water system is levied in a service area any eligible farmland or camp subject to par.
18 (a) or exempted from a special assessment under sub. (2) is divided into 2 or more
19 parcels at least one of which is not devoted exclusively to agricultural use or
20 exclusively to use as a camp, the town sanitary district or town may levy on each
21 parcel on which it has either levied a special assessment under par. (a) or has not
22 levied a special assessment for the construction of a sewerage or water system a
23 special assessment for that purpose that does not exceed the amount of the special
24 assessment for that purpose that would have been levied on the parcel if the parcel
25 had not been exempt under sub. (2) or that has already been levied under par. (a).

1 The special assessment shall be apportioned among the parcels resulting from the
2 division in proportion to their area. The town sanitary district or town may also
3 charge interest, from the date the eligible farmland or camp is divided into 2 or more
4 parcels at least one of which is not devoted exclusively to agricultural use or
5 exclusively to use as a camp, on the special assessment at an annual rate that does
6 not exceed the average interest rate paid by the district or town on its obligations
7 between the time the district or town first levies a special assessment for the
8 construction of a sewerage or water system in the service area in which the eligible
9 farmland or camp is located and the time it levies the special assessment on that
10 eligible farmland or camp under this paragraph. This paragraph does not apply to
11 any eligible farmland or camp unless the town sanitary district or town records a lien
12 on that eligible farmland or camp in the office of the register of deeds within 90 days
13 after it first levies a special assessment for the construction of a sewerage or water
14 system for the service area in which the eligible farmland or camp is located,
15 describing either the applicability of par. (a) or the exemption under sub. (2) and the
16 potential for a special assessment under this paragraph.

17 (c) If, after a town sanitary district or town first levies a special assessment for
18 the construction of a sewerage or water system in a service area, the eligible
19 farmland or camp in that service area exempted from the special assessment under
20 sub. (2) is not devoted exclusively to agricultural use or exclusively to use as a camp
21 for a period of one year or more, the town sanitary district or town may levy on that
22 eligible farmland or camp the special assessment for the construction of a sewerage
23 or water system that it would have levied if the eligible farmland or camp had not
24 been exempt under sub. (2). The town sanitary district or town may also charge
25 interest, from the date the eligible farmland or camp has not been devoted

1 exclusively to agricultural use or exclusively to use as a camp for a period of at least
2 one year, on the special assessment at an annual rate that does not exceed the
3 average interest rate paid by the district or town on its obligations between the time
4 the district or town first levies a special assessment for the construction of a sewerage
5 or water system in the service area in which the eligible farmland or camp is located
6 and the time it levies the special assessment on that eligible farmland or camp. This
7 paragraph does not apply to any land unless the town or special purpose district
8 records a lien on that eligible farmland or camp in the office of the register of deeds
9 within 90 days after it first levies a special assessment for the construction of a
10 sewerage or water system in the service area in which the eligible farmland or camp
11 is located, describing the exemption under sub. (2) and the potential for a special
12 assessment under this paragraph.

13 **SECTION 5. Initial applicability.**

14 (1) This act first applies to a special assessment that is levied on the first day
15 of the 4th month beginning after the effective date of this subsection.

16 (END)