

2007 DRAFTING REQUEST

Bill

Received: 04/03/2007

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Donna Seidel (608) 266-0654

By/Representing: natalie

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax, Property - other

Extra Copies:

Submit via email: YES

Requester's email: Rep.Seidel@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Penalty for converting agricultural land

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1	jkreye 04/03/2007	jdyer 04/04/2007	sherritz 04/04/2007	_____	cduerst 04/04/2007		Local
	jkreye 06/12/2007	jdyer 06/12/2007		_____			
/1			pgreensl 06/12/2007	_____	sbasford 06/12/2007	sbasford 06/12/2007	Local

FE Sent For:

*at intro
7/26/07*

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Received By: **jkreye**

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For: **Donna Seidel (608) 266-0654**

By/Representing: **natalie**

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*Please jacket
for Rep.
Seidel*

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No specific pre topic given


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/P1	jkreye 04/03/2007	jdyer 04/04/2007	sherritz 04/04/2007		cduerst 04/04/2007		Local

FE Sent For:

1 6/12 jld

9/12 pf

<END>

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/P1	jkreye	PI 4/4 jld	sh 4/4	sh 4/4			

FE Sent For:

<END>

Tradewell, Becky

From: Verette, Natalie
Sent: Monday, April 02, 2007 4:46 PM
To: Tradewell, Becky
Subject: Drafting Request: Land Ag Use Penalty

Attachments: 17seidel_wf; 0003/1

Hi Becky:

Following up on the voicemail I left for you this afternoon, here is the background for the legislation we would like drafted regarding the Land Ag Use Penalty. Bill Ford from Leg Council did a memo and preliminary bill draft for us last summer (documents attached). We have had interested parties review the draft and there are two revisions/additions they would like to see added:

Section 5

Instead of requiring assessors to deliver information to the treasurers by April 15th, change to "require assessors to deliver to the county treasurer all information necessary to compute the conversion charge for converting agricultural land no later than 15 days after the Board of Review has adjourned"

Section 1 (line 16)

After the word "assessors.", insert "The requirement that the notice be in writing and sent by ordinary mail at least 15 days before the meeting of the Board of Review or the Board of Assessors may be waived if both the assessor and the taxpayer agree in writing to the assessment."



17seidel_wf.doc (69 00031.pdf (17 KB)
KB)

Please let me know if you have questions or need further clarification. I will be in the office tomorrow (Tuesday, April 3rd) until Noon and then I'll be on vacation returning Wednesday, April 11th.

Thanks very much,

Natalie

Natalie Verette
Legislative Assistant
Office of State Representative Donna Seidel
85th Assembly District

State Capitol, 7 North
P.O. Box 8953
Madison, WI 53708

608.266.0654
888.534.0085 (toll-free)
natalie.verette@legis.wisconsin.gov



WISCONSIN LEGISLATIVE COUNCIL

*Terry C. Anderson, Director
Laura D. Rose, Deputy Director*

TO: REPRESENTATIVE DONNA SEIDEL
FROM: William Ford, Senior Staff Attorney
RE: WLC: 003/1, Relating to Conversion of Agricultural Land
DATE: July 17, 2006

Attached to this memorandum is WLC: 0003/1, a preliminary bill draft relating to the conversion of agricultural land. The draft is based upon suggestions made at a June 15, 2006 meeting you attended with the Wisconsin County Treasurers' Association. The draft is "preliminary" because it is intended as a discussion document, rather than a final product. Please review the provisions of the draft to ensure that it is consistent with your intent.

As the draft is discussed and any refinements are decided upon, please contact me at the Legislative Council offices for any further revisions to the draft.

The draft contains the following provisions:

1. It changes the name of the agricultural land conversion **penalty** to be the "**conversion charge**" for converting agricultural land.
2. It requires the notice of changed assessment, which under current law is required to be mailed to taxpayers when the assessed valuation of their property changes, to be accompanied with a notice that a conversion charge may be due in situations where an assessor determines that land previously assessed as agricultural land is no longer eligible to be assessed as such [SECTION 1 of the draft].
3. It requires property tax assessors, by April 15th of each year, to deliver to the county treasurer all information necessary to compute the conversion charge for converting agricultural land [SECTION 5 of the draft].

If you have any questions, please feel free to contact me directly at the Legislative Council staff offices.

WF:rv:jal:ksm
Attachment

1 **AN ACT** *to amend* 70.365, 74.485 (title), 74.485 (2) (intro.), 74.485 (4) (a), (b), (5)
 2 and (6) and 74.485 (7) (b), (8) and (9) of the statutes; **relating to:** conversion of
 3 agricultural land.

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

4 **SECTION 1.** 70.365 of the statutes is amended to read:

5 **70.365 Notice of changed assessment.** When the assessor assesses any taxable real
 6 property, or any improvements taxed as personal property under s. 77.84 (1), and arrives at
 7 a different total than the assessment of it for the previous year, the assessor shall notify the
 8 person assessed if the address of the person is known to the assessor, otherwise the occupant
 9 of the property. If the assessor determines that land assessed under s. 70.32 (2r) in the next
 10 previous assessment is no longer eligible to be assessed under s. 70.32 (2r), notice shall be
 11 given that a conversion charge under s. 74.485 may be due. The notice shall be in writing and
 12 shall be sent by ordinary mail at least 15 days before the meeting of the board of review or
 13 before the meeting of the board of assessors in 1st class cities and in 2nd class cities that have
 14 a board of assessors under s. 70.075 and shall contain the amount of the changed assessment
 15 and the time, date and place of the meeting of the local board of review or of the board of
 16 assessors. However, if the assessment roll is not complete, the notice shall be sent by ordinary
 17 mail at least 15 days prior to the date to which the board of review has adjourned. The assessor
 18 shall attach to the assessment roll a statement that the notices required by this section have
 19 been mailed and failure to receive the notice shall not affect the validity of the changed
 20 assessment, the resulting changed tax, the procedures of the board of review or of the board

the assessor shall notify the person assessed etc

addition

1 of assessors or the enforcement of delinquent taxes by statutory means. The secretary of
2 revenue shall by rule prescribe the form of the notice required under this section. The form
3 shall include information notifying the taxpayer of the procedures to be used to object to the
4 assessment.

5 SECTION 2. 74.485 (title) of the statutes is amended to read:

6 74.485 (title) ~~Penalty for converting agricultural land~~ Conversion charge for
7 converting agricultural land.

8 SECTION 3. 74.485 (2) (intro.) of the statutes is amended to read:

9 74.485 (2) ~~PENALTY CONVERSION CHARGE.~~ (intro.) Except as provided in sub. (4), a
10 person who owns land that has been assessed as agricultural land under s. 70.32 (2r) and who
11 converts the land's use so that the land is not eligible to be assessed as agricultural land under
12 s. 70.32 (2r), as determined by the assessor of the taxation district in which the land is located,
13 shall pay a ~~penalty~~ conversion charge to the county in which the land is located in an amount,
14 calculated by the county treasurer, that is equal to the number of acres converted multiplied
15 by the amount of the difference between the average fair market value of an acre of agricultural
16 land sold in the county in the year before the year that the person converts the land, as
17 determined under sub. (3), and the average equalized value of an acre of agricultural land in
18 the county in the year before the year that the person converts the land, as determined under
19 sub. (3), multiplied by the following:

20 SECTION 4. 74.485 (4) (a), (b), (5) and (6) of the statutes are amended to read:

21 74.485 (4) (a) A person who owns land that has been assessed as agricultural land under
22 s. 70.32 (2r) and who converts the land's use so that the land is not eligible to be assessed as
23 agricultural land under s. 70.32 (2r) is not subject to a ~~penalty~~ conversion charge under sub.
24 (2) if the converted land may be assessed as undeveloped under s. 70.32 (2) (a) 5., as

1 agricultural forest under s. 70.32 (2) (a) 5m., as productive forest land under s. 70.32 (2) (a)
2 6., or as other under s. 70.32 (2) (a) 7. or if the amount of the penalty conversion charge
3 determined under sub. (2) represents less than \$25 for each acre of converted land.

4 (b) If a person owes a penalty conversion charge under sub. (2), the treasurer of the
5 county in which the person's land is located may defer payment of the penalty conversion
6 charge to the succeeding taxable year if the person demonstrates to the assessor of the taxation
7 district in which the land is located that the person's land will be used as agricultural land in
8 the succeeding taxable year. A person who receives a deferral under this paragraph is not
9 subject to the penalty conversion charge under sub. (2) related to the deferral, if the person's
10 land is used as agricultural land in the succeeding taxable year. If the land of a person who
11 receives a deferral under this paragraph is not used as agricultural land in the succeeding
12 taxable year, the person shall pay the penalty conversion charge with interest at the rate of 1%
13 a month, or fraction of a month, from the date that the treasurer granted a deferral to the date
14 that the penalty is paid.

15 (5) PAYMENT. Except as provided in sub. (4), a person who owes a penalty conversion
16 charge under sub. (2) shall pay the penalty conversion charge to the county in which the
17 person's land related to the penalty conversion charge is located no later than 30 days after the
18 date that the penalty conversion charge is assessed. A penalty conversion charge that is not
19 paid on the date it is due is considered delinquent and shall be paid with interest at the rate of
20 1% a month, or fraction of a month, from the date that the penalty conversion charge is
21 assessed to the date that the penalty conversion charge is paid. The county shall collect an
22 unpaid penalty conversion charge as a special charge against the land related to the penalty
23 conversion charge.



State of Wisconsin
2007 - 2008 LEGISLATURE

LRB-2367/P1

JK: n:...

JLW

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 4-3-07

D-N

Gen

1 AN ACT ...; relating to: 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. This bill changes the term "penalty" to "conversion charge," as it relates to the amount ^{that} a taxpayer pays for converting agricultural land. Under the bill, if the taxation district assessor determines that land assessed as agricultural land for the previous year is no longer eligible to be assessed as agricultural land, the assessor must notify the property owner, in writing, that the property owner may be subject to a conversion charge. ✓

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:

2 SECTION 1. 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,

1 the assessor shall notify the person assessed if the address of the person is known
2 to the assessor, otherwise the occupant of the property. The If the assessor
3 determines that land assessed under s. 70.32 (2r) for the previous year is no longer
4 eligible to be assessed under s. 70.32 (2r), the assessor shall notify the person
5 assessed if the assessor knows the person's address, or otherwise the occupant of the
6 property, that the person assessed may be subject to a conversion charge under s.
7 74.485. Any notice issued under this section shall be in writing and shall be sent by
8 ordinary mail at least 15 days before the meeting of the board of review or before the
9 meeting of the board of assessors in 1st class cities and in 2nd class cities that have
10 a board of assessors under s. 70.075 and shall contain the amount of the changed
11 assessment and the time, date, and place of the meeting of the local board of review
12 or of the board of assessors. However, if the assessment roll is not complete, the
13 notice shall be sent by ordinary mail at least 15 days prior to the date to which the
14 board of review has adjourned. The assessor is not required to send a notice under
15 this section if the assessor and the taxpayer agree in writing to the assessment. The
16 assessor shall attach to the assessment roll a statement that the notices required by
17 this section have been mailed and failure to receive the notice shall not affect the
18 validity of the changed assessment, the resulting changed tax, the procedures of the
19 board of review or of the board of assessors or the enforcement of delinquent taxes
20 by statutory means. The secretary of revenue shall by rule prescribe the form of the
21 notice required under this section. The form shall include information notifying the
22 taxpayer of the procedures to be used to object to the assessment.

23 History: 1977 c. 418; 1981 c. 20; 1983 a. 490; 1991 a. 248; 1997 s. 237.

SECTION 2. 74.485 (title) of the statutes is amended to read:

1 **74.485 (title) Penalty Charge for converting agricultural land.**

2 History: 2001 a. 109; 2003 a. 33.

3 **SECTION 3.** 74.485 (2) (intro.) of the statutes is amended to read:

4 **74.485 (2) PENALTY CONVERSION CHARGE** (intro.) Except as provided in sub. (4),

5 a person who owns land that has been assessed as agricultural land under s. 70.32

6 (2r) and who converts the land's use so that the land is not eligible to be assessed as

7 agricultural land under s. 70.32 (2r), as determined by the assessor of the taxation

8 district in which the land is located, shall pay a penalty conversion charge to the

9 county in which the land is located in an amount, calculated by the county treasurer,

10 that is equal to the number of acres converted multiplied by the amount of the

11 difference between the average fair market value of an acre of agricultural land sold

12 in the county in the year before the year that the person converts the land, as

13 determined under sub. (3), and the average equalized value of an acre of agricultural

14 land in the county in the year before the year that the person converts the land, as

15 determined under sub. (3), multiplied by the following:

16 History: 2001 a. 109; 2003 a. 33.

17 **SECTION 4.** 74.485 (4) (a) of the statutes is amended to read:

18 **74.485 (4) (a)** A person who owns land that has been assessed as agricultural

19 land under s. 70.32 (2r) and who converts the land's use so that the land is not eligible

20 to be assessed as agricultural land under s. 70.32 (2r) is not subject to a penalty

21 conversion charge under sub. (2) if the converted land may be assessed as

22 undeveloped under s. 70.32 (2) (a) 5., as agricultural forest under s. 70.32 (2) (a) 5m.,

23 as productive forest land under s. 70.32 (2) (a) 6., or as other under s. 70.32 (2) (a) 7.

24 or if the amount of the penalty conversion charge determined under sub. (2)

 represents less than \$25 for each acre of converted land.

 History: 2001 a. 109; 2003 a. 33.

SECTION 5. 74.485 (4) (b) of the statutes is amended to read:

1 74.485 (4) (b) If a person owes a penalty conversion charge under sub. (2), the
2 treasurer of the county in which the person's land is located may defer payment of
3 the penalty conversion charge to the succeeding taxable year if the person
4 demonstrates to the assessor of the taxation district in which the land is located that
5 the person's land will be used as agricultural land in the succeeding taxable year.
6 A person who receives a deferral under this paragraph is not subject to the penalty
7 conversion charge under sub. (2) related to the deferral, if the person's land is used
8 as agricultural land in the succeeding taxable year. If the land of a person who
9 receives a deferral under this paragraph is not used as agricultural land in the
10 succeeding taxable year, the person shall pay the penalty conversion charge with
11 interest at the rate of 1% a month, or fraction of a month, from the date that the
12 treasurer granted a deferral to the date that the penalty conversion charge is paid.

History: 2001 a. 109; 2003 a. 33.

13 **SECTION 6.** 74.485 (5) of the statutes is amended to read:

14 74.485 (5) PAYMENT. Except as provided in sub. (4), a person who owes a penalty
15 conversion charge under sub. (2) shall pay the penalty conversion charge to the
16 county in which the person's land related to the penalty conversion charge is located
17 no later than 30 days after the date that the penalty conversion charge is assessed.
18 A penalty conversion charge that is not paid on the date it is due is considered
19 delinquent and shall be paid with interest at the rate of 1% a month, or fraction of
20 a month, from the date that the penalty conversion charge is assessed to the date that
21 the penalty conversion charge is paid. The county shall collect an unpaid penalty
22 conversion charge as a special charge against the land related to the penalty
23 conversion charge.

History: 2001 a. 109; 2003 a. 33.

24 **SECTION 7.** 74.485 (6) of the statutes is amended to read:

1 74.485 (6) DISTRIBUTION. A county that collects a penalty conversion charge[✓]
2 under this section shall distribute 50% of the amount of the penalty conversion
3 charge[✓] to the taxation district in which the land related to the penalty conversion[✓]
4 charge is located. If the land related to the penalty conversion charge[✓] is located in
5 2 or more taxation districts, the county shall distribute 50% of the amount of the
6 penalty conversion charge to the taxation districts in proportion to the equalized
7 value of the land related to the penalty conversion charge[✓] that is located in each
8 taxation district. A taxation district shall distribute 50% of any amount it receives
9 under this subsection to an adjoining taxation district, if the taxation district in
10 which the land related to the penalty conversion charge[✓] is located annexed the land
11 related to the penalty conversion charge[✓] from the adjoining taxation district in either
12 of the 2 years preceding a distribution under this subsection.

History: 2001 a. 109; 2003 a. 33. [✓]

13 **SECTION 8.** 74.485 (7) (b) of the statutes is amended to read:

14 74.485 (7) (b) Whether the person who owns the land and who is selling the land
15 has been assessed a penalty conversion charge[✓] under sub. (2) related to the land.

History: 2001 a. 109; 2003 a. 33. [✓]

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

17 74.485 (8) TAXATION DISTRICT ASSESSOR. The assessors of the taxation districts
18 located in the county shall inform the county treasurer and the real property lister
19 of all sales of agricultural land located in the county. No later than 15 days after the[✓]
20 board of review has adjourned, the assessors shall also deliver to the county
21 treasurer all information necessary to compute the conversion charges assessed
22 under this section.[✓]

History: 2001 a. 109; 2003 a. 33. [✓]

23 **SECTION 10.** 74.485 (9) of the statutes is amended to read:

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2367/P1dn

JK: :....

date

Jld

Representative Seidel:

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

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

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

LRB-2367/P1dn
JK:jld:sh

April 4, 2007

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

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



State of Wisconsin
2007 - 2008 LEGISLATURE

LRB-2367/P1
JK:jld:sh

RM not R

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

in 6-12-07

Today, please

Regen

1 AN ACT to amend 70.365, 74.485 (title), 74.485 (2) (intro.), 74.485 (4) (a), 74.485
2 (4) (b), 74.485 (5), 74.485 (6), 74.485 (7) (b), 74.485 (8) and 74.485 (9) of the
3 statutes; relating to: 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. This bill changes the term "penalty" to "conversion charge," as it relates to the amount that a taxpayer pays for converting agricultural land. Under the bill, if the taxation district assessor determines that land assessed as agricultural land for the previous year is no longer eligible to be assessed as agricultural land, the assessor must notify the property owner, in writing, that the property owner may be subject to a conversion charge.

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

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4 the assessor shall notify the person assessed if the address of the person is known
5 to the assessor, otherwise the occupant of the property. The If the assessor
6 determines that land assessed under s. 70.32 (2r) for the previous year is no longer
7 eligible to be assessed under s. 70.32 (2r), the assessor shall notify the person
8 assessed if the assessor knows the person's address, or otherwise the occupant of the
9 property, that the person assessed may be subject to a conversion charge under s.
10 74.485. Any notice issued under this section shall be in writing and shall be sent by
11 ordinary mail at least 15 days before the meeting of the board of review or before the
12 meeting of the board of assessors in 1st class cities and in 2nd class cities that have
13 a board of assessors under s. 70.075 and shall contain the amount of the changed
14 assessment and the time, date, and place of the meeting of the local board of review
15 or of the board of assessors. However, if the assessment roll is not complete, the
16 notice shall be sent by ordinary mail at least 15 days prior to the date to which the
17 board of review has adjourned. The assessor is not required to send a notice under
18 this section if the assessor and the taxpayer agree in writing to the assessment. The
19 assessor shall attach to the assessment roll a statement that the notices required by
20 this section have been mailed and failure to receive the notice shall not affect the
21 validity of the changed assessment, the resulting changed tax, the procedures of the
22 board of review or of the board of assessors or the enforcement of delinquent taxes
23 by statutory means. The secretary of revenue shall by rule prescribe the form of the
24 notice required under this section. The form shall include information notifying the
25 taxpayer of the procedures to be used to object to the assessment.

1 SECTION 2. 74.485 (title) of the statutes is amended to read:

2 74.485 (title) **Penalty Charge for converting agricultural land.**

3 SECTION 3. 74.485 (2) of the statutes is amended to read:

4 74.485 (2) ~~PENALTY~~ CONVERSION CHARGE. (intro.) Except as provided in sub. (4),
5 a person who owns land that has been assessed as agricultural land under s. 70.32
6 (2r) and who converts the land's use so that the land is not eligible to be assessed as
7 agricultural land under s. 70.32 (2r), as determined by the assessor of the taxation
8 district in which the land is located, shall pay a penalty conversion charge to the
9 county in which the land is located in an amount, calculated by the county treasurer,
10 that is equal to the number of acres converted multiplied by the amount of the
11 difference between the average fair market value of an acre of agricultural land sold
12 in the county in the year before the year that the person converts the land, as
13 determined under sub. (3), and the average equalized value of an acre of agricultural
14 land in the county in the year before the year that the person converts the land, as
15 determined under sub. (3), multiplied by the following:

16 SECTION 4. 74.485 (4) (a) of the statutes is amended to read:

17 74.485 (4) (a) A person who owns land that has been assessed as agricultural
18 land under s. 70.32 (2r) and who converts the land's use so that the land is not eligible
19 to be assessed as agricultural land under s. 70.32 (2r) is not subject to a penalty
20 conversion charge under sub. (2) if the converted land may be assessed as
21 undeveloped under s. 70.32 (2) (a) 5., as agricultural forest under s. 70.32 (2) (a) 5m.,
22 as productive forest land under s. 70.32 (2) (a) 6., or as other under s. 70.32 (2) (a) 7.
23 or if the amount of the penalty conversion charge determined under sub. (2)
24 represents less than \$25 for each acre of converted land.

25 SECTION 5. 74.485 (4) (b) of the statutes is amended to read:

1 74.485 (4) (b) If a person owes a penalty conversion charge under sub. (2), the
2 treasurer of the county in which the person's land is located may defer payment of
3 the penalty conversion charge to the succeeding taxable year if the person
4 demonstrates to the assessor of the taxation district in which the land is located that
5 the person's land will be used as agricultural land in the succeeding taxable year.
6 A person who receives a deferral under this paragraph is not subject to the penalty
7 conversion charge under sub. (2) related to the deferral, if the person's land is used
8 as agricultural land in the succeeding taxable year. If the land of a person who
9 receives a deferral under this paragraph is not used as agricultural land in the
10 succeeding taxable year, the person shall pay the penalty conversion charge with
11 interest at the rate of 1% a month, or fraction of a month, from the date that the
12 treasurer granted a deferral to the date that the penalty conversion charge is paid.

13 **SECTION 6.** 74.485 (5) of the statutes is amended to read:

14 74.485 (5) PAYMENT. Except as provided in sub. (4), a person who owes a penalty
15 conversion charge under sub. (2) shall pay the penalty conversion charge to the
16 county in which the person's land related to the penalty conversion charge is located
17 no later than 30 days after the date that the penalty conversion charge is assessed.
18 A penalty conversion charge that is not paid on the date it is due is considered
19 delinquent and shall be paid with interest at the rate of 1% a month, or fraction of
20 a month, from the date that the penalty conversion charge is assessed to the date that
21 the penalty conversion charge is paid. The county shall collect an unpaid penalty
22 conversion charge as a special charge against the land related to the penalty
23 conversion charge.

24 **SECTION 7.** 74.485 (6) of the statutes is amended to read:

1 74.485 (6) DISTRIBUTION. A county that collects a penalty conversion charge
2 under this section shall distribute 50% of the amount of the penalty conversion
3 charge to the taxation district in which the land related to the penalty conversion
4 charge is located. If the land related to the penalty conversion charge is located in
5 2 or more taxation districts, the county shall distribute 50% of the amount of the
6 penalty conversion charge to the taxation districts in proportion to the equalized
7 value of the land related to the penalty conversion charge that is located in each
8 taxation district. A taxation district shall distribute 50% of any amount it receives
9 under this subsection to an adjoining taxation district, if the taxation district in
10 which the land related to the penalty conversion charge is located annexed the land
11 related to the penalty conversion charge from the adjoining taxation district in either
12 of the 2 years preceding a distribution under this subsection.

13 **SECTION 8.** 74.485 (7) (b) of the statutes is amended to read:

14 74.485 (7) (b) Whether the person who owns the land and who is selling the land
15 has been assessed a penalty conversion charge under sub. (2) related to the land.

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

17 74.485 (8) TAXATION DISTRICT ASSESSOR. The assessors of the taxation districts
18 located in the county shall inform the county treasurer and the real property lister
19 of all sales of agricultural land located in the county. No later than 15 days after the
20 board of review has adjourned, the assessors shall also deliver to the county
21 treasurer all information necessary to compute the conversion charges assessed
22 under this section.

23 **SECTION 10.** 74.485 (9) of the statutes is amended to read:

24 74.485 (9) ADMINISTRATION. The county in which the land as described in sub.
25 (1) is located shall administer the penalty conversion charge under this section.

