

2009 DRAFTING REQUEST

Bill

Received: 11/04/2008

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Legislative Council - LRC

By/Representing: don dyke

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: don.dyke@legis.wisconsin.gov

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

Pre Topic:

No specific pre topic given

Topic:

Repeal obsolete use value assessment provisions

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 11/04/2008	jdyer 11/05/2008	rschluet 11/05/2008	_____	cduerst 11/05/2008		
/1	jkreye 10/23/2009	jdyer 10/26/2009	rschluet 10/26/2009	_____	mbarman 10/26/2009	mbarman 10/27/2009	

FE Sent For:

None

<END>

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/P1	jkreye	PI 11/5 jld					
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FE Sent For:

1158 <END>



State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK ROAD • Mail Stop 624A • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX (608) 266-5718
<http://www.revenue.wi.gov>

Jim Doyle
Governor

Roger M. Ervin
Secretary of Revenue

TO: Terry C. Anderson, Director, Legislative Council
Don Dyke, Chief of Legal Services, Legislative Council

FROM: Roger Ervin, Secretary, Department of Revenue

RE: Proposals for Law Revision Committee

DATE: October 28, 2008

Please accept the following items from the Department of Revenue as remedial proposals for review by the Law Revision Committee.

(1) **Eliminate Notary Requirement for Assessor Certification Renewal**

Amend 73.09(4)(c) to eliminate the requirement that applications for renewal of assessor certifications be notarized at least 60 days before the expiration of an existing certificate. The Department of Revenue is able to accurately evaluate whether an assessor has completed the training required for re-certification. Notarization is an unnecessary and inconvenient extra step for assessors renewing their certifications. Eliminating the requirement for notarization will have no administrative or fiscal effect on the Department of Revenue.

* (2)
//

Repeal Obsolete Use Value Statutes

Repeal use value assessment statutes which governed the determination of values for agricultural land from 1996-2000. Statutes prescribed a 10-year phase-in of use value assessment running through 2008. DOR set an abbreviated phase-in period by administrative rule in 2000; the final phase-in period was never observed. Statutory references to the phase-in period through 2008 are now obsolete. Eliminating these statutes will have no administrative or fiscal effect on the Department of Revenue and no impact on property tax assessment practices in Wisconsin.

Statutes which should be eliminated: s. 70.32(2r)(a) through 70.32(2r)(b)4. Also eliminate this portion of s. 70.32(2r)(c):

For the assessment as of the January 1 after the valuation method under par.(b) no longer applies and for each assessment thereafter,

Remaining text of s. 70.32(2r)(c) would read:

Agricultural land shall be assessed according to the income that could be generated from its rental for agricultural use.

Thank you for your consideration of these remedial changes to the statutes. Please contact me or Sherrie Gates-Hendrix (267-1262) of my staff if you have questions.



JK:1:....
jkd

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 11-4-08

SDDM

X

Gen

1 AN ACT ...; **relating to:** eliminating obsolete provisions related to the use value
2 assessment of agricultural land (suggested as remedial legislation by the
3 Department of Revenue).

Analysis by the Legislative Reference Bureau

Under current law, for property tax purposes, the assessed value of agricultural land is determined according to the income that could be generated from renting the land for agricultural use. This bill eliminates provisions related to the assessment of agricultural land that are no longer in effect.

For further information, see the NOTES provided by the Law Revision Committee of the Joint Legislative Council.

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

4 → INSERT A ←
SECTION 1. 70.32 (2r) (a) and (b) of the statutes are repealed.
5 SECTION 2. 70.32 (2r) (c) of the statutes is renumbered 70.32 (2r) and amended
6 to read:
7 70.32 (2r) For the assessment as of the January 1 after the valuation method
8 under par. (b) no longer applies and for each assessment thereafter, agricultural

1 Agricultural[✓] land shall be assessed according to the income that could be generated
2 from its rental for agricultural use.

History: 1973 c. 90; 1977 c. 29, 418; 1979 c. 34; 1981 c. 20, 390; 1983 a. 36; 1983 a. 275 s. 15 (8); 1983 a. 410; 1985 a. 54, 153; 1991 a. 39, 316; 1993 a. 337; 1995 a. 27, 201, 227; 1999 a. 9; 2001 a. 109; 2003 a. 33, 230.

3

(END)

**2009-2010 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-0637/P1ins
JK:.....

INSERT A

LAW REVISION COMMITTEE PREFATORY NOTE: This bill is a remedial legislation proposal, requested by the Department of Revenue and introduced by the Law Revision Committee under s. 13.83 (1) (c) 4. and 5., stats. After careful consideration of the various provisions of the bill, the Law Revision Committee has determined that this bill makes minor substantive changes in the statutes, and that these changes are desirable as a matter of public policy.

(end ins A)

PMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 10-23-09

SOON

X

Regen

1 AN ACT to repeal 70.32 (2r) (a) and (b); and to renumber and amend 70.32 (2r)
2 (c) of the statutes; relating to: eliminating obsolete provisions related to the
3 use value assessment of agricultural land (suggested as remedial legislation by
4 the Department of Revenue).

Analysis by the Legislative Reference Bureau

Under current law, for property tax purposes, the assessed value of agricultural land is determined according to the income that could be generated from renting the land for agricultural use. This bill eliminates provisions related to the assessment of agricultural land that are no longer in effect.

For further information, see the NOTES provided by the Law Revision Committee of the Joint Legislative Council.

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

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non

X

auto ref A

1

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2

SECTION 2. 70.32 (2r) (c) of the statutes is renumbered 70.32 (2r) and amended

3

to read:

4

70.32 (2r) ~~For the assessment as of the January 1 after the valuation method~~

5

~~under par. (b) no longer applies and for each assessment thereafter, agricultural~~

6

Agricultural land shall be assessed according to the income that could be generated

7

from its rental for agricultural use.

8

insert B ✓

(END)

Remedial Legislation Drafts

LRB-0635/1 - Insert A

NOTE: The Department of Revenue has completed the training required. This is an inconvenient extra step for assessors. The bill is eliminating the notarization requirement.

LPS - Inserts NOT checked in; please retype. (sorry!) JLD

...uate whether an assessor or is an unnecessary and ent further indicates that ect on the department.

LRB-0637/P1 - Insert A

note: std

NOTE: Repeals obsolete provisions governing the determination of assessed values for agricultural land during the phase-in period for use value assessment. The repealed provisions contemplated a 10-year phase-in of use value assessment through 2008 (an abbreviated phase-in period was established by administrative rule in 2000). Statutory references to the phase-in period through 2008 are thus now obsolete. The Department of Revenue indicates elimination of these provisions will have no administrative or fiscal effect on the department and no effect on property tax assessments practices in Wisconsin. (end ins A)

Insert B

See the Note to SECTION 1, above.

(end ins B)

CS auto ref A

Barman, Mike

From: Dyke, Don
Sent: Tuesday, October 27, 2009 8:57 AM
To: LRB.Legal
Subject: Draft Review: LRB 09-0637/1 Topic: Repeal obsolete use value assessment provisions

Please Jacket LRB 09-0637/1 for the ASSEMBLY.
Thanks,
Don Dyke