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## MEMORANDUM

DATE April 21, 2017

SUBJECT Technical memorandum to **2017 SB 177** (LRB-2613/1) by **DOR**

TO Senator Wanggaard

FROM Eric Mueller, Senior Legislative Attorney, (608) 261-7032

We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

## MEMORANDUM

April 21, 2017

**TO:** Eric Mueller  
Legislative Reference Bureau

**FROM:** Bob Schmidt  
Department of Revenue

**SUBJECT:** Technical Memorandum on Senate Bill 177, relating to: drainage districts and regulating the removal of material from certain drainage ditches.

The department has the following concerns with the bill.

1. The bill may create a uniformity issue. The bill requires land within a district corridor to be assigned to the same class as land adjoining the corridor if one person owns both parcels. Property classes are determined by use and valued differently under current law. The bill may require an agricultural classification and use-value assessment on land that would not otherwise qualify. Also, the same land could be classified and valued differently if not owned by the same person.
2. The bill has an effective date of January 1, 2017. Property classifications have been determined for the 2017 assessment year. The department suggest the author modify the bill with an effective date of January 1, 2018.

If you have any questions regarding this technical memorandum, please contact Craig Steinfeldt at (608) 266-5705.

cc: Senator Wanggaard