2017 DRAFTING REQUEST

Senate Amendment (SA-AB259)

For:	Jennifer S	Shilling (608) 266-549	00 Drai	ter: jk	reye		
By:	danielle		Seco	ondary Drafters:			
Date:	3/19/2018		May	Contact:			
Same as	s LRB:						
Submit via email: Requester's email: Carbon copy (CC) to:			YES Sen.Shilling@legis.wisconsin.gov joseph.kreye@legis.wisconsin.gov				
Pre To	pic:						
No spec	cific pre topic give	en					
Topic:		i	1 18 - 14 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -				
Dark st	ores						
Instruc	etions:						
See atta	ached			•			
Draftin	ng History:						
Vers.	<u>Drafted</u>	Reviewed	Submitted	<u>Jacketed</u>	Required		
/?	jkreye 3/19/2018	anienaja 3/19/2018	·				
/1			lparisi 3/19/2018	lparisi 3/19/2018	,		
FE Sen	t For:	< E N	(D >				

Kreye, Joseph

From:

Pleviak, Krista

Sent:

Monday, March 19, 2018 8:55 AM

To:

Kreye, Joseph

Subject:

FW: Amendment request to AB 259

Importance:

High

See below. The dark stores bill is yours. Do you want to draft the amendment? If you're busy or going to be in late, I can do it. Let me know.

Krista R. Pleviak

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From: Williams, Danielle

Sent: Sunday, March 18, 2018 9:57 AM

To: Pleviak, Krista < Krista.Pleviak@legis.wisconsin.gov> **Cc:** Pennoyer, Kara < Kara.Pennoyer@legis.wisconsin.gov>

Subject: Amendment request to AB 259

Importance: High

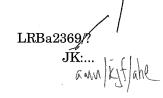
Please draft an amendment to AB 259 that includes the language and provisions of AB 386/SB 292 (Dark Stores).

Please contact me with any questions. Thank you for your assistance!

Danielle Williams Office of Sen. Shilling



State of Misconsin 2017 - 2018 LEGISLATURE

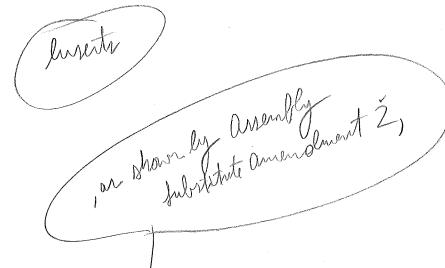


PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

SENATE AMENDMENT,

TO ASSEMBLY BILL 259

(Toolan)



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At the locations indicated, amend the bill/as follows:

1. Page 2, line1: after "purposes;" insert "?".

hrest 2-1

2. Page 2, line 3: before that line insert:

lurest 2-3

3. Page 20, line 14: after that line insert:

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"(4m) Dark stores. The treatment of section 70.32 (1b) of the statutes first applies to the property tax assessments as of January 1, 2018.".

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(END)



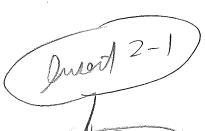
State of Misconsin 2017 - 2018 LEGISLATURE

LRBs0179/1 JK:kjf&ahe

ASSEMBLY SUBSTITUTE AMENDMENT 1, TO ASSEMBLY BILL 386



November 30, 2017 - Offered by Representative R. Brooks.



AN ACT to create 70.32 (1b) of the statutes; relating to property tax

assessments based on comparable sales and market segments



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

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 \sim **Section 16** 70.32 (1b) of the statutes is created to read:

4 5 70.32 (1b) (a) To determine the value of property using generally accepted appraisal methods, the assessor shall consider all of the following as comparable to the property being assessed:

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1. Sales or rentals of properties exhibiting the same or a similar highest and best use with placement in the same real estate market segment.

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2. Sales or rentals of properties that are similar to the property being assessed with regard to age, condition, use, type of construction, location, design, physical features, and economic characteristics, including similarities in occupancy and the

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- the potential to generate rental income. For purposes of this subdivision, such properties may be found locally, regionally, or nationally.
- (b) For purposes of par. (a), a property is not comparable if any of the following applies:
- 1. At or before the time of sale, the seller places any deed restriction on the property that changes the highest and best use of the property, or prohibits competition, so that it no longer qualifies as a comparable property under par. (a) 1. or 2. and the property being assessed lacks such a restriction.
- 2. The property is dark property and the property being assessed is not dark property. In this subdivision, "dark property" means property that is vacant or unoccupied beyond the normal period for property in the same real estate market segment. For purposes of this subdivision, what is considered vacant or unoccupied beyond the normal period may vary depending on the property location.
- (c) For purposes of par. (a), "highest and best use" means the specific use of the property as of the current assessment date or a higher use for which the property may be used as of the current assessment date, if the property is marketable for that use and the use is legally permissible, physically possible, not highly speculative, and financially feasible and provides the highest net return. When the current use of a property is the highest and best use of that property, value in the current use equals full market value. In this paragraph, "legally permissible" does not include a conditional use that has not been granted as of the assessment date.
- (d) For purposes of par. (a), "real estate market segment" means a pool of potential buyers and sellers that typically buy or sell properties similar to the property being assessed, including potential buyers who are investors or owner-occupants. For purposes of this paragraph, and depending on the type of



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1	property being assessed, the pool of potential buyers and sellers may be found locally,				
2	regionally, nationally, or internationally. (and fluret 23)				
3	SECTION 2. Initial applicability.				
4	(1) This act first applies to the property tax assessments as of January 1, 2018.				
5	(END)				