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CHAPTER 225

1979 Assembly Bill 446

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CHAPTER 225, Laws of 1979

AN ACT to amend 70.11 (4) of the statutes, relating to the tax status of property leased by tax-exempt organizations.

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

SECTION 1. 70.11 (4) of the statutes is amended to read:

70.11 (4) EDUCATIONAL, RELIGIOUS AND BENEVOLENT INSTITUTIONS; WOMEN'S CLUBS; HISTORICAL SOCIETIES; FRATERNITIES; LIBRARIES. Property owned and used exclusively by educational institutions offering regular courses 6 months in the year; or by churches or religious, educational or benevolent associations, including benevolent nursing homes and retirement homes for the aged, and also including property owned and used for housing for pastors and their ordained assistants, members of religious orders and communities, and ordained teachers, whether or not contiguous to and a part of other property owned and used by such associations or churches; or by women's clubs; or by domestic, incorporated historical societies; or by domestic, incorporated, free public library associations; or by fraternal societies operating under the lodge system (except university, college and high school fraternities and sororities), but not exceeding 10 acres of land necessary for location and convenience of buildings while such property is not used for profit. Property owned by churches or religious associations necessary for location and convenience of buildings, used for educational purposes and not for profit, shall not be subject to the 10-acre limitation but shall be subject to a 30-acre limitation. Leasing a portion of such property to similar organizations for educational or benevolent purposes, where all the income derived therefrom is used for maintenance, an organization which if it owned the property itself would be exempt from taxation under this section and which does not discriminate on the basis of race shall not render the property taxable, if all the leasehold income is used for maintenance.

SECTION 2. **Effective date.** This act takes effect on January 1, 1981.
