

CHAPTER 3, Laws of 1979

AN ACT to amend 70.111 (2), (4) and (12) and 70.16; and to repeal and recreate 70.111 (6) of the statutes, relating to property tax exemptions for certain farm crops held by the grower.

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

SECTION 1. 70.111 (2), (4) and (12) of the statutes are amended to read:

70.111 (2) **ANIMALS.** Farm poultry, farm animals and fur-bearing animals under 4 months of age and the hides and pelts of all farm and fur-bearing animals in the hands of the grower.

(4) **CROPS.** Growing and harvested crops, and the seed, fertilizer and supplies used in their production or handling, in the hands of the grower, including nursery stock and trees growing for sale as such, medicinal plants and plants growing in greenhouses or under hotbeds, sash or lath.

(12) **LEAF TOBACCO.** ~~Unmanufactured leaf tobacco as produced and packaged by the farmer and held by him or any other person while in storage for the purpose of aging in preparation for cutting, packaging or other processing, if it was assessed and taxed in any prior year.~~

SECTION 1m. 70.111 (6) of the statutes is repealed and recreated to read:

70.111 (6) **FEED.** Feed and feed supplements owned by the operator or owner of a farm and used in feeding on the farm and not for sale.

SECTION 2. 70.16 of the statutes is amended to read:

70.16 Leaf tobacco. Leaf tobacco, ~~whether not~~ whether not in the hands of the grower ~~or dealer,~~ shall be listed and valued by the assessor of the assessment district where the ~~same tobacco~~ same tobacco is located on January ~~first~~ 1 of the year in which the assessment is to be made, ~~and no.~~ and no. ~~No tobacco then~~ No tobacco then located in this state on January 1 shall be considered in transit unless it has actually been started on its journey or has been delivered and consigned to a common carrier for shipment. Any assessor who ~~shall knowingly fail~~ fails to list and value according to law any and all leaf tobacco located in the district on January ~~first~~ 1 of the year of making the assessment shall be punished as provided in s. 946.12.

SECTION 3. **Applicability.** This act applies to property assessments made on January 1, 1979, and thereafter.
