



State of Wisconsin  
2023 - 2024 LEGISLATURE

LRBs0043/1  
JK:cjs&wlj

**SENATE SUBSTITUTE AMENDMENT 1,  
TO SENATE BILL 2**

April 24, 2023 - Offered by Senator STROEBEL.

1     **AN ACT** *to repeal* 60.85 (1) (f), 66.1105 (2) (d), 70.043, 70.11 (42), 70.47 (15), 70.53  
2           (1) (a), 71.07 (5n) (a) 5. d., 71.28 (5n) (a) 5. d., 76.07 (4g) (a) 11. and 12. and 76.69;  
3     **to renumber** 79.096 (1); **to renumber and amend** 77.51 (12t) and 79.096 (2)  
4           (a); **to amend** 26.03 (1m) (b) (intro.), 33.01 (9) (a), 33.01 (9) (am) 1. and 2., 33.01  
5           (9) (ar) 1., 33.01 (9) (b) 1., 60.85 (1) (h) 1. c., 60.85 (1) (o), 66.0435 (3) (c) 1. (intro.),  
6           66.0435 (3) (g), 66.0435 (9), 66.1105 (2) (f) 1. c., 66.1105 (2) (i) 2., 66.1106 (1) (k),  
7           70.02, 70.04 (1r), 70.05 (5) (a) 1., 70.10, 70.13 (1), 70.13 (2), 70.13 (3), 70.13 (7),  
8           70.15 (2), 70.17 (1), 70.174, 70.18 (1), 70.18 (2), 70.19, 70.20, 70.21 (1), 70.21  
9           (1m) (intro.), 70.21 (2), 70.22 (1), 70.22 (2) (a), 70.27 (1), 70.27 (3) (a), 70.27 (4),  
10          70.27 (5), 70.27 (7) (b), 70.29, 70.30 (intro.), 70.34, 70.345, 70.35 (1), 70.35 (2),  
11          70.35 (3), 70.35 (4), 70.35 (5), 70.36 (1), 70.36 (2), 70.43 (2), 70.44 (1), 70.47 (7)  
12          (aa), 70.49 (2), 70.50, 70.52, 70.65 (2) (a) 2., 70.65 (2) (b) (intro.), 70.68 (1), 70.73  
13          (1) (b), 70.73 (1) (c), 70.73 (1) (d), 70.84, 70.855 (1) (intro.), 70.855 (1) (a), 70.855

1 (1) (b), 70.995 (1) (a), 70.995 (4), 70.995 (5), 70.995 (7) (b), 70.995 (8) (b) 1., 70.995  
2 (12) (a), 71.07 (5n) (a) 5. a., 71.07 (5n) (a) 9. (intro.), 71.07 (5n) (a) 9. a., 71.07  
3 (5n) (d) 2., 71.07 (6e) (a) 5., 71.07 (9) (a) 3., 71.17 (2), 71.28 (5n) (a) 5. a., 71.28  
4 (5n) (a) 9. (intro.), 71.28 (5n) (a) 9. a., 71.28 (5n) (d) 2., 71.52 (7), 73.01 (5) (a),  
5 76.02 (1), 76.03 (1), 76.07 (2), 76.07 (4g) (a) 10., 76.07 (4g) (a) 13., 76.125 (1),  
6 76.24 (2) (a), 76.31, 76.82, 77.04 (1), 77.54 (20n) (d) 2., 77.54 (20n) (d) 3., 77.54  
7 (57d) (b) 1., 77.84 (1), 78.55 (1), 174.065 (3), 815.18 (3) (intro.) and 978.05 (6) (a);  
8 and **to create** 16.5185 (3), 60.85 (5) (j), 66.1105 (5) (j), 66.1106 (4) (e), 70.015,  
9 70.111 (28), 70.17 (3), 70.995 (5n), 71.07 (5n) (a) 9. c., 71.28 (5n) (a) 9. c., 76.025  
10 (5), 76.074, 77.51 (12t) (a) to (c), 79.096 (1) (b), 79.096 (2) (a) 2., 79.096 (2) (c),  
11 79.096 (2) (d) and 706.05 (2m) (b) 3. of the statutes; **relating to:** eliminating the  
12 personal property tax.

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### ***Analysis by the Legislative Reference Bureau***

Under current law, beginning with the property tax assessments as of January 1, 2018, machinery, tools, and patterns, not including those items used in manufacturing, are exempt from the personal property tax. However, beginning in 2019, the state pays each taxing jurisdiction an amount equal to the property taxes levied on those items of personal property for the property tax assessments as of January 1, 2017.

Under the bill, beginning with the property tax assessments as of January 1, 2024, no items of personal property will be subject to the property tax.

Under current law, generally, public utilities, including railroad companies, are subject to a license fee imposed by the state instead of being subject to local property taxes. This bill creates a personal property tax exemption to the license fee for railroad companies in order to comply with the requirements of the federal Railroad Revitalization and Regulatory Reform Act.

The bill also makes a number of technical changes related to the repeal of the personal property tax, such as providing a process whereby manufacturing

establishments located in this state that do not own real property in this state may continue to claim the manufacturing income tax credit.

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

1           **SECTION 1.** 16.5185 (3) of the statutes is created to read:

2           16.5185 (3) On December 30, 2025, and on each December 30 thereafter, the  
3           secretary shall transfer from the general fund to the transportation fund \$8,000,000.

4           **SECTION 2.** 26.03 (1m) (b) (intro.) of the statutes is amended to read:

5           26.03 (1m) (b) (intro.) Paragraph (a) 1. does not apply to a person harvesting  
6           raw forest products on public lands, as defined in s. 70.13 (7), 2021 stats., to a person  
7           harvesting raw forest products for fuel wood for his or her home consumption, to a  
8           person harvesting for the purpose of clearing the land for agricultural use or to a  
9           person harvesting from the person's own land, any of the following:

10          **SECTION 3.** 33.01 (9) (a) of the statutes is amended to read:

11          33.01 (9) (a) For the purpose of receiving notice under this chapter, a person  
12          whose name appears as an owner of real property on the tax roll under s. 70.65 (2)  
13          (a) 1. that was delivered under s. 74.03 on or before the 3rd Monday in December of  
14          the previous year.

15          **SECTION 4.** 33.01 (9) (am) 1. and 2. of the statutes are amended to read:

16          33.01 (9) (am) 1. A person whose name appears as an owner of real property  
17          on the tax roll under s. 70.65 (2) (a) 1. that was delivered under s. 74.03 on or before  
18          the 3rd Monday in December of the previous year.

19          2. The spouse of a person whose name appears as an owner of real property on  
20          the tax roll under s. 70.65 (2) (a) 1. that was delivered under s. 74.03 on or before the

1 3rd Monday in December of the previous year if the spouse is referred to on that tax  
2 roll.

3 **SECTION 5.** 33.01 (9) (ar) 1. of the statutes is amended to read:

4 33.01 **(9)** (ar) 1. The person's name appears as an owner of real property on the  
5 tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd  
6 Monday in December of the previous year.

7 **SECTION 6.** 33.01 (9) (b) 1. of the statutes is amended to read:

8 33.01 **(9)** (b) 1. Whose name appears as an owner of real property on the tax  
9 roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd  
10 Monday in December of the previous year; or

11 **SECTION 7.** 60.85 (1) (f) of the statutes is repealed.

12 **SECTION 8.** 60.85 (1) (h) 1. c. of the statutes is amended to read:

13 60.85 **(1)** (h) 1. c. Real property assembly costs, meaning any deficit incurred  
14 resulting from the sale or lease as lessor by the town of real ~~or personal~~ property  
15 within a tax incremental district for consideration which is less than its cost to the  
16 town.

17 **SECTION 9.** 60.85 (1) (o) of the statutes is amended to read:

18 60.85 **(1)** (o) "Taxable property" means all real ~~and personal~~ taxable property  
19 located in a tax incremental district.

20 **SECTION 10.** 60.85 (5) (j) of the statutes is created to read:

21 60.85 **(5)** (j) Upon receiving a written application from the town clerk, in a form  
22 prescribed by the department of revenue, the department shall recalculate the base  
23 value of a tax incremental district affected by 2023 Wisconsin Act ... (this act) to  
24 remove the value of the personal property. A request received under this paragraph  
25 no later than October 31 is effective in the year following the year in which the

1 request is made. A request received after October 31 is effective in the 2nd year  
2 following the year in which the request is made.

3 **SECTION 11.** 66.0435 (3) (c) 1. (intro.) of the statutes is amended to read:

4 66.0435 (3) (c) 1. (intro.) In addition to the license fee provided in pars. (a) and  
5 (b), each licensing authority shall collect from each unit occupying space or lots in a  
6 community in the licensing authority, except from recreational mobile homes as  
7 provided under par. (cm), from manufactured and mobile homes that constitute  
8 improvements to real property ~~under s. 70.043 (1)~~, from recreational vehicles as  
9 defined in s. 340.01 (48r), and from camping trailers as defined in s. 340.01 (6m), a  
10 monthly municipal permit fee computed as follows:

11 **SECTION 12.** 66.0435 (3) (g) of the statutes is amended to read:

12 66.0435 (3) (g) Failure to timely pay the tax prescribed in this subsection shall  
13 be treated as a default in payment of ~~personal~~ property tax and is subject to all  
14 procedures and penalties applicable under chs. 70 and 74.

15 **SECTION 13.** 66.0435 (9) of the statutes is amended to read:

16 66.0435 (9) MUNICIPALITIES; MONTHLY MUNICIPAL PERMIT FEES ON RECREATIONAL  
17 MOBILE HOMES AND RECREATIONAL VEHICLES. A licensing authority may assess monthly  
18 municipal permit fees at the rates under this section on recreational mobile homes  
19 and recreational vehicles, as defined in s. 340.01 (48r), except recreational mobile  
20 homes and recreational vehicles that are located in campgrounds licensed under s.  
21 97.67, recreational mobile homes that constitute improvements to real property  
22 ~~under s. 70.043 (1)~~, and recreational mobile homes or recreational vehicles that are  
23 located on land where the principal residence of the owner of the recreational mobile  
24 home or recreational vehicle is located, regardless of whether the recreational mobile  
25 home or recreational vehicle is occupied during all or part of any calendar year.

1           **SECTION 14.** 66.1105 (2) (d) of the statutes is repealed.

2           **SECTION 15.** 66.1105 (2) (f) 1. c. of the statutes is amended to read:

3           66.1105 (2) (f) 1. c. Real property assembly costs, meaning any deficit incurred  
4 resulting from the sale or lease as lessor by the city of real ~~or personal~~ property within  
5 a tax incremental district for consideration which is less than its cost to the city.

6           **SECTION 16.** 66.1105 (2) (i) 2. of the statutes is amended to read:

7           66.1105 (2) (i) 2. For purposes of any agreement between the taxing jurisdiction  
8 and a developer regarding the tax incremental district entered into prior to April 5,  
9 2018 the effective date of this subdivision ... [LRB inserts date], “tax increment”  
10 includes the amount that a taxing jurisdiction is obligated to attribute to a tax  
11 incremental district under s. 79.096 (3).

12           **SECTION 17.** 66.1105 (5) (j) of the statutes is created to read:

13           66.1105 (5) (j) Upon receiving a written application from the city clerk, in a  
14 form prescribed by the department of revenue, the department shall recalculate the  
15 base value of a tax incremental district affected by 2023 Wisconsin Act ... (this act)  
16 to remove the value of the personal property. A request received under this  
17 paragraph no later than October 31 is effective in the year following the year in which  
18 the request is made. A request received after October 31 is effective in the 2nd year  
19 following the year in which the request is made.

20           **SECTION 18.** 66.1106 (1) (k) of the statutes is amended to read:

21           66.1106 (1) (k) “Taxable property” means all real ~~and personal~~ taxable property  
22 located in an environmental remediation tax incremental district.

23           **SECTION 19.** 66.1106 (4) (e) of the statutes is created to read:

24           66.1106 (4) (e) Upon receiving a written application from the clerk of a political  
25 subdivision, in a form prescribed by the department of revenue, the department shall

1 recalculate the base value of a tax incremental district affected by 2023 Wisconsin  
2 Act .... (this act) to remove the value of the personal property. A request received  
3 under this paragraph no later than October 31 is effective in the year following the  
4 year in which the request is made. A request received after October 31 is effective  
5 in the 2nd year following the year in which the request is made.

6 **SECTION 20.** 70.015 of the statutes is created to read:

7 **70.015 Sunset.** Beginning with the property tax assessments as of January  
8 1, 2024, no tax shall be levied under this chapter on personal property.

9 **SECTION 21.** 70.02 of the statutes is amended to read:

10 **70.02 Definition of general property.** General property is all the taxable  
11 real and personal property defined in ss. 70.03 and 70.04 except that which is taxed  
12 under ss. 70.37 to 70.395 and ch. 76 and subchs. I and VI of ch. 77. General property  
13 includes manufacturing property subject to s. 70.995, but assessment of that  
14 property shall be made according to s. 70.995.

15 **SECTION 22.** 70.04 (1r) of the statutes is amended to read:

16 70.04 (1r) ~~Toll bridges; private railroads and bridges; saw~~ Saw logs, timber, and  
17 lumber, either upon land or afloat; steamboats, ships, and other vessels, whether at  
18 home or abroad; ferry boats, including the franchise for running the same; ice cut and  
19 stored for use, sale, or shipment; ~~beginning May 1, 1974, and~~ and manufacturing  
20 machinery and equipment as defined in s. 70.11 (27), ~~and entire property of~~  
21 ~~companies defined in s. 76.28 (1), located entirely within one taxation district.~~

22 **SECTION 23.** 70.043 of the statutes is repealed.

23 **SECTION 24.** 70.05 (5) (a) 1. of the statutes is amended to read:

1           70.05 (5) (a) 1. “Assessed value” means with respect to each taxation district  
2 the total values established under ss. s. 70.32 and ~~70.34~~, but excluding  
3 manufacturing property subject to assessment under s. 70.995.

4           **SECTION 25.** 70.10 of the statutes is amended to read:

5           **70.10 Assessment, when made, exemption.** The assessor shall assess all  
6 ~~real and personal~~ taxable property as of the close of January 1 of each year. Except  
7 in cities of the 1st class and 2nd class cities that have a board of assessors under s.  
8 70.075, the assessment shall be finally completed before the first Monday in April.  
9 All real property conveyed by condemnation or in any other manner to the state, any  
10 county, city, village or town by gift, purchase, tax deed or power of eminent domain  
11 before January 2 in such year shall not be included in the assessment. Assessment  
12 of manufacturing property subject to s. 70.995 shall be made according to that  
13 section.

14           **SECTION 26.** 70.11 (42) of the statutes is repealed.

15           **SECTION 27.** 70.111 (28) of the statutes is created to read:

16           **70.111 (28) BUSINESS AND MANUFACTURING PERSONAL PROPERTY.** (a) Beginning  
17 with the property tax assessments applicable to the January 1, 2024, assessment  
18 year, personal property, as defined in s. 70.04, including steam and other vessels,  
19 furniture, and equipment.

20           (b) The exemption under par. (a) does not apply to the following:

21           1. Property assessed as real property under s. 70.17 (3).

22           2. Property subject to taxation under s. 76.025 (2).

23           (c) A taxing jurisdiction may include the most recent valuation of personal  
24 property described under par. (a) that is located in the taxing jurisdiction for  
25 purposes of complying with debt limitations applicable to the jurisdiction.



1           **SECTION 28.** 70.13 (1) of the statutes is amended to read:

2           70.13 (1) ~~All~~ For assessments made before January 1, 2024, all personal  
3 property shall be assessed in the assessment district where the same is located or  
4 customarily kept except as otherwise specifically provided. Personal property in  
5 transit within the state on the first day of January shall be assessed in the district  
6 in which the same is intended to be kept or located, and personal property having no  
7 fixed location shall be assessed in the district where the owner or the person in charge  
8 or possession thereof resides, except as provided in sub. (5).

9           **SECTION 29.** 70.13 (2) of the statutes is amended to read:

10          70.13 (2) ~~Saw~~ For assessments made before January 1, 2024, saw logs or timber  
11 in transit, which are to be sawed or manufactured in any mill in this state, shall be  
12 deemed located and shall be assessed in the district in which such mill is located.  
13 Saw logs or timber shall be deemed in transit when the same are being transported  
14 either by water or rail, but when such logs or timber are banked, decked, piled or  
15 otherwise temporarily stored for transportation in any district, they shall be deemed  
16 located, and shall be assessed in such district.

17          **SECTION 30.** 70.13 (3) of the statutes is amended to read:

18          70.13 (3) ~~On~~ For assessments made before January 1, 2024, on or before the  
19 tenth day of January in each year the owner of logs or timber in transit shall furnish  
20 the assessor of the district in which the mill at which the logs or timber will be sawed  
21 or manufactured is located a verified statement of the amount, character and value  
22 of all the logs and timber in transit on the first day of January preceding, and the  
23 owner of the logs or timber shall furnish to the assessor of the district in which the  
24 logs and timber were located on the first day of January preceding, a like verified  
25 statement of the amount, character and value thereof. Any assessment made in

1 accordance with the owner's statement shall be valid and binding on the owner  
2 notwithstanding any subsequent change as to the place where the same may be  
3 sawed or manufactured. If the owner of the logs or timber shall fail or refuse to  
4 furnish the statement herein provided for, or shall intentionally make a false  
5 statement, that owner shall be subject to the penalties prescribed by s. 70.36.

6 **SECTION 31.** 70.13 (7) of the statutes is amended to read:

7 70.13 (7) ~~Saw~~ For assessments made before January 1, 2024, saw logs or timber  
8 removed from public lands during the year next preceding the first day of January  
9 or having been removed from such lands and in transit therefrom on the first day of  
10 January, shall be deemed located and assessed in the assessment district wherein  
11 such public lands are located and shall be assessed in no other assessment district.  
12 Saw logs or timber shall be deemed in transit when the same are being transported.  
13 On or before January 10 in each year the owner of such logs or timber shall furnish  
14 the assessor of the assessment district wherein they are assessable a verified  
15 statement of the amount, character and value of all such logs and timber. If the  
16 owner of any such logs or timber shall fail or refuse to furnish such statement or shall  
17 intentionally make a false statement, he or she is subject to the penalties prescribed  
18 by s. 70.36. This subsection shall supersede any provision of law in conflict  
19 therewith. The term "owner" as used in this subsection is deemed to mean the person  
20 owning the logs or timber at the time of severing. "Public lands" as used in this  
21 subsection shall mean lands owned by the United States of America, the state of  
22 Wisconsin or any political subdivision of this state.

23 **SECTION 32.** 70.15 (2) of the statutes is amended to read:

24 70.15 (2) The owner of any steam vessel, barge, boat or other water craft,  
25 hailing from any port of this state, "and so employed regularly in interstate traffic,"

1 desiring to comply with the terms of this section, shall annually, on or before the first  
2 day of January, file with the clerk of such town, village or city a verified statement,  
3 in writing, containing the name, port of hail, tonnage and name of owner of such  
4 steam vessel, barge, boat or other water craft, and shall thereupon pay into the said  
5 treasury of such town, village or city a sum equal to one cent per net ton of the  
6 registered tonnage of said vessel, and the treasurer shall thereupon issue a receipt.  
7 All vessels, boats or other water craft not regularly employed in interstate traffic and  
8 all private yachts or pleasure boats belonging to inhabitants of this state, whether  
9 at home or abroad, shall be taxed as personal property for taxes levied before  
10 January 1, 2024.

11 **SECTION 33.** 70.17 (1) of the statutes is amended to read:

12 70.17 (1) Real property shall be entered in the name of the owner, if known to  
13 the assessor, otherwise to the occupant thereof if ascertainable, and otherwise  
14 without any name. The person holding the contract or certificate of sale of any real  
15 property contracted to be sold by the state, but not conveyed, shall be deemed the  
16 owner for such purpose. The undivided real estate of any deceased person may be  
17 entered to the heirs of such person without designating them by name. The real  
18 estate of an incorporated company shall be entered in the same manner as that of an  
19 individual. ~~Improvements on leased lands may be assessed either as real property~~  
20 ~~or personal property.~~

21 **SECTION 34.** 70.17 (3) of the statutes is created to read:

22 70.17 (3) Beginning with the property tax assessments as of January 1, 2024,  
23 manufactured and mobile homes, not otherwise exempt from taxation under s.  
24 66.0435 (3), buildings, improvements, and fixtures on leased lands, buildings,  
25 improvements, and fixtures on exempt lands, buildings, improvements, and fixtures

1 on forest croplands, and buildings, improvements, and fixtures on managed forest  
2 lands shall be assessed as real property. If buildings, improvements, and fixtures,  
3 but not the underlying land, are leased to a person other than the landowner or if the  
4 buildings, improvements, and fixtures are owned by a person other than the  
5 landowner, the assessor may create a separate tax parcel for the buildings,  
6 improvements, and fixtures and assess the buildings, improvements, and fixtures as  
7 real property to the owner of the buildings, improvements, and fixtures. The  
8 assessor may also create a tax parcel, as provided under s. 70.27, for buildings,  
9 improvements, and fixtures on exempt lands, buildings, improvements, and fixtures  
10 on forest croplands, and buildings, improvements, and fixtures on managed forest  
11 lands and assess the buildings, improvements, and fixtures as real property to the  
12 owner of the buildings, improvements, and fixtures. For purposes of this subsection,  
13 “buildings, improvements and fixtures” does not include any property defined in s.  
14 70.04.

15 **SECTION 35.** 70.174 of the statutes is amended to read:

16 **70.174 Improvements on government-owned land.** Improvements made  
17 by any person on land within this state owned by the United States ~~may~~ shall be  
18 assessed either as real ~~or personal~~ property to the person making the same, if  
19 ascertainable, ~~and otherwise to the occupant thereof or the person receiving benefits~~  
20 ~~therefrom,~~ as provided under s. 70.17 (3).

21 **SECTION 36.** 70.18 (1) of the statutes is amended to read:

22 **70.18 (1) Personal** For assessments made before January 1, 2024, personal  
23 property shall be assessed to the owner thereof, except that when it is in the charge  
24 or possession of some person other than the owner it may be assessed to the person  
25 so in charge or possession of the same. Telegraph and telephone poles, posts, railroad

1 ties, lumber, and all other manufactured forest products shall be deemed to be in the  
2 charge or possession of the person in occupancy or possession of the premises upon  
3 which the same shall be stored or piled, and the same shall be assessed to such  
4 person, unless the owner or some other person residing in the same assessment  
5 district, shall be actually and actively in charge and possession thereof, in which case  
6 it shall be assessed to such resident owner or other person so in actual charge or  
7 possession; but nothing contained in this subsection shall affect or change the rules  
8 prescribed in s. 70.13 respecting the district in which such property shall be assessed.

9 **SECTION 37.** 70.18 (2) of the statutes is amended to read:

10 70.18 (2) Goods For assessments made before January 1, 2024, goods, wares  
11 and merchandise in storage in a commercial storage warehouse or on a public wharf  
12 shall be assessed to the owner thereof and not to the warehouse or public wharf, if  
13 the operator of the warehouse or public wharf furnishes to the assessor the names  
14 and addresses of the owners of all goods, wares and merchandise not exempt from  
15 taxation.

16 **SECTION 38.** 70.19 of the statutes is amended to read:

17 **70.19 Assessment, how made; liability and rights of representative. (1)**  
18 ~~When~~ For assessments made before January 1, 2024, when personal property is  
19 assessed under s. 70.18 (1) to a person in charge or possession of the personal  
20 property other than the owner, the assessment of that personal property shall be  
21 entered upon the assessment roll separately from the assessment of that person's  
22 own personal property, adding to the person's name upon the tax roll words briefly  
23 indicating that the assessment is made to the person as the person in charge or  
24 possession of the property. The failure to enter the assessment separately or to

1 indicate the representative capacity or other relationship of the person assessed  
2 shall not affect the validity of the assessment.

3 (2) The For assessments made before January 1, 2024, the person assessed  
4 under sub. (1) and s. 70.18 (1) is personally liable for the tax on the property. The  
5 person assessed under sub. (1) and s. 70.18 (1) has a personal right of action against  
6 the owner of the property for the amount of the taxes; has a lien for that amount upon  
7 the property with the rights and remedies for the preservation and enforcement of  
8 that lien as provided in ss. 779.45 and 779.48; and is entitled to retain possession of  
9 the property until the owner of the property pays the tax on the property or  
10 reimburses the person assessed for the tax. The lien and right of possession relate  
11 back and exist from the time that the assessment is made, but may be released and  
12 discharged by giving to the person assessed such undertaking or other indemnity as  
13 the person accepts or by giving the person assessed a bond in the amount and with  
14 the sureties as is directed and approved by the circuit court of the county in which  
15 the property is assessed, upon 8 days' notice to the person assessed. The bond shall  
16 be conditioned to hold the person assessed free and harmless from all costs, expense,  
17 liability, or damage by reason of the assessment.

18 **SECTION 39.** 70.20 of the statutes is amended to read:

19 **70.20 Owner's liability when personalty assessed to another; action to**  
20 **collect.** (1) ~~When~~ For assessments made before January 1, 2024, when personal  
21 property shall be assessed to some person in charge or possession thereof, other than  
22 the owner, such owner as well as the person so in charge or possession shall be liable  
23 for the taxes levied pursuant to such assessment; and the liability of such owner may  
24 be enforced in a personal action as for a debt. Such action may be brought in the name  
25 of the town, city or village in which such assessment was made, if commenced before

1 the time fixed by law for the return of delinquent taxes, by direction of the treasurer  
2 or tax collector of such town, city or village. If commenced after such a return, it shall  
3 be brought in the name of the county or other municipality to the treasurer or other  
4 officer of which such return shall be made, by direction of such treasurer or other  
5 officer. Such action may be brought in any court of this state having jurisdiction of  
6 the amount involved and in which jurisdiction may be obtained of the person of such  
7 owner or by attachment of the property of such owner.

8 (2) The For assessments made before January 1, 2024, the remedy of  
9 attachment may be allowed in such action upon filing an affidavit of the officer by  
10 whose direction such action shall be brought, showing the assessment of such  
11 property in the assessment district, the amount of tax levied pursuant thereto, that  
12 the defendant was the owner of such property at the time as of which the assessment  
13 thereof was made, and that such tax remains unpaid in whole or in part, and the  
14 amount remaining unpaid. The proceedings in such actions and for enforcement of  
15 the judgment obtained therein shall be the same as in ordinary actions for debt as  
16 near as may be, but no property shall be exempt from attachment or execution issued  
17 upon a judgment against the defendant in such action.

18 (3) The For assessments made before January 1, 2024, and taxes levied before  
19 January 1, 2024, the assessment and tax rolls in which such assessment and tax  
20 shall be entered shall be prima facie evidence of such assessment and tax and of the  
21 justice and regularity thereof; and the same, with proof of the ownership of such  
22 property by the defendant at the time as of which the assessment was made and of  
23 the nonpayment of such tax, shall be sufficient to establish the liability of the  
24 defendant. Such liability shall not be affected and such action shall not be defeated  
25 by any omission or irregularity in the assessment or tax proceedings not affecting the

1 substantial justice and equity of the tax. The provisions of this section shall not  
2 impair or affect the remedies given by other provisions of law for the collection or  
3 enforcement of such tax against the person to whom the property was assessed.

4 **SECTION 40.** 70.21 (1) of the statutes is amended to read:

5 70.21 (1) ~~Except~~ For assessments made before January 1, 2024, except as  
6 provided in sub. (2), the personal property of a partnership may be assessed in the  
7 names of the persons composing the partnership, so far as known or in the firm name  
8 or title under which the partnership business is conducted, and each partner shall  
9 be liable for the taxes levied on the partnership's personal property.

10 **SECTION 41.** 70.21 (1m) (intro.) of the statutes is amended to read:

11 70.21 (1m) (intro.) ~~Undistributed~~ For assessments made before January 1,  
12 2024, undistributed personal property belonging to the estate of a decedent shall be  
13 assessed as follows:

14 **SECTION 42.** 70.21 (2) of the statutes is amended to read:

15 70.21 (2) ~~The~~ For assessments made before January 1, 2024, the personal  
16 property of a limited liability partnership shall be assessed in the name of the  
17 partnership, and each partner shall be liable for the taxes levied thereon only to the  
18 extent permitted under s. 178.0306.

19 **SECTION 43.** 70.22 (1) of the statutes is amended to read:

20 70.22 (1) ~~In~~ For assessments made before January 1, 2024, in case one or more  
21 of 2 or more personal representatives or trustees of the estate of a decedent who died  
22 domiciled in this state are not residents of the state, the taxable personal property  
23 belonging to the estate shall be assessed to the personal representatives or trustees  
24 residing in this state. In case there are 2 or more personal representatives or trustees  
25 of the same estate residing in this state, but in different taxation districts, the



1 assessment of the taxable personal property belonging to the estate shall be in the  
2 names of all of the personal representatives or trustees of the estate residing in this  
3 state. In case no personal representative or trustee resides in this state, the taxable  
4 personal property belonging to the estate may be assessed in the name of the  
5 personal representative or trustee, or in the names of all of the personal  
6 representatives or trustees if there are more than one, or in the name of the estate.

7 **SECTION 44.** 70.22 (2) (a) of the statutes is amended to read:

8 70.22 (2) (a) The For taxes levied before January 1, 2024, the taxes imposed  
9 pursuant to an assessment under sub. (1) may be enforced as a claim against the  
10 estate, upon presentation of a claim for the taxes by the treasurer of the taxation  
11 district to the court in which the proceedings for the probate of the estate are  
12 pending. Upon due proof, the court shall allow and order the claim to be paid.

13 **SECTION 45.** 70.27 (1) of the statutes is amended to read:

14 70.27 (1) WHO MAY ORDER. Whenever any area of platted or unplatted land or  
15 land and the buildings, improvements, and fixtures on that land is owned by 2 or  
16 more persons in severalty, and when in the judgment of the governing body having  
17 jurisdiction, the description of one or more of the different parcels thereof cannot be  
18 made sufficiently certain and accurate for the purposes of assessment, taxation, or  
19 tax title procedures without noting the correct metes and bounds of the same, or  
20 when such gross errors exist in lot measurements or locations that difficulty is  
21 encountered in locating new structures, public utilities, or streets, such governing  
22 body may cause a plat to be made for such purposes. Such plat shall be called  
23 “assessor’s plat,” and shall plainly define the boundary of each parcel, building,  
24 improvement, and fixture, and each street, alley, lane, or roadway, or dedication to  
25 public or special use, as such is evidenced by the records of the register of deeds or

1 a court of record. Such plats in cities may be ordered by the city council, in villages  
2 by the village board, in towns by the town board, or the county board. A plat or part  
3 of a plat included in an assessor's plat shall be deemed vacated to the extent it is  
4 included in or altered by an assessor's plat. The actual and necessary costs and  
5 expenses of making assessors' plats shall be paid out of the treasury of the city,  
6 village, town, or county whose governing body ordered the plat, and all or any part  
7 of such cost may be charged to the land, without inclusion of improvements, so  
8 platted in the proportion that the last assessed valuation of each parcel bears to the  
9 last assessed total valuation of all lands property included in the assessor's plat, and  
10 collected as a special assessment on such land property, as provided by s. 66.0703.

11 **SECTION 46.** 70.27 (3) (a) of the statutes is amended to read:

12 70.27 (3) (a) Reference to any land, or land and the buildings, improvements,  
13 and fixtures on that land as it the reference appears on a recorded assessor's plat is  
14 deemed sufficient for purposes of assessment and taxation. Conveyance may be  
15 made by reference to such plat and shall be as effective to pass title to the land so  
16 described as it would be if the same premises had been described by metes and  
17 bounds. Such plat or record thereof shall be received in evidence in all courts and  
18 places as correctly describing the several parcels of land or land and the buildings,  
19 improvements, and fixtures on that land therein designated. After an assessor's plat  
20 has been made and recorded with the register of deeds as provided by this section,  
21 all conveyances of lands or land and the buildings, improvements, and fixtures on  
22 that land included in such assessor's plat shall be by reference to such plat. Any  
23 instrument dated and acknowledged after September 1, 1955, purporting to convey,  
24 mortgage, or otherwise give notice of an interest in land or land and the buildings,

1 improvements, and fixtures on that land that is within or part of an assessor's plat  
2 shall describe the affected land by the name of the assessor's plat, lot, block, or outlot.

3 **SECTION 47.** 70.27 (4) of the statutes is amended to read:

4 70.27 (4) AMENDMENTS. Amendments or corrections to an assessor's plat may  
5 be made at any time by the governing body by recording with the register of deeds  
6 a plat of the area affected by such amendment or correction, made and authenticated  
7 as provided by this section. It shall not be necessary to refer to any amendment of  
8 the plat, but all assessments or instruments wherein any parcel of land is or land and  
9 the buildings, improvements, and fixtures on that land are described as being in an  
10 assessor's plat, shall be construed to mean the assessor's plat of lands or land and  
11 the buildings, improvements, and fixtures on that land with its amendments or  
12 corrections as it stood on the date of making such assessment or instrument, or such  
13 plats may be identified by number. This subsection does not prohibit the division of  
14 lands or land and the buildings, improvements, and fixtures on that land that are  
15 included in an assessor's plat by subdivision plat, as provided in s. 236.03, or by  
16 certified survey map, as provided in s. 236.34.

17 **SECTION 48.** 70.27 (5) of the statutes is amended to read:

18 70.27 (5) SURVEYS, RECONCILIATIONS. The surveyor making the plat shall be a  
19 professional land surveyor licensed under ch. 443 and shall survey and lay out the  
20 boundaries of each parcel, building, improvement, fixture, street, alley, lane,  
21 roadway, or dedication to public or private use, according to the records of the register  
22 of deeds, and whatever evidence that may be available to show the intent of the buyer  
23 and seller, in the chronological order of their conveyance or dedication, and set  
24 temporary monuments to show the results of such survey which shall be made  
25 permanent upon recording of the plat as provided for in this section. The map shall

1 be at a scale of not more than 100 feet per inch, unless waived in writing by the  
2 department of administration under s. 236.20 (2) (L). The owners of record of lands  
3 or the land and the buildings, improvements, and fixtures on that land in the plat  
4 shall be notified by certified letter mailed to their last-known addresses, in order  
5 that they shall have opportunity to examine the map, view the temporary  
6 monuments, and make known any disagreement with the boundaries as shown by  
7 the temporary monuments. It is the duty of the professional land surveyor making  
8 the plat to reconcile any discrepancies that may be revealed so that the plat as  
9 certified to the governing body is in conformity with the records of the register of  
10 deeds as nearly as is practicable. When boundary lines between adjacent parcels, as  
11 evidenced on the ground, are mutually agreed to in writing by the owners of record,  
12 those lines shall be the true boundaries for all purposes thereafter, even though they  
13 may vary from the metes and bounds descriptions previously of record. Such written  
14 agreements shall be recorded in the office of the register of deeds. On every assessor's  
15 plat, as certified to the governing body, shall appear the document number of the  
16 record and, if given on the record, the volume and page where the record is recorded  
17 for the record that contains the metes and bounds description of each parcel, as  
18 recorded in the office of the register of deeds, which shall be identified with the  
19 number by which such parcel is designated on the plat, except that a lot that has been  
20 conveyed or otherwise acquired but upon which no deed is recorded in the office of  
21 register of deeds may be shown on an assessor's plat and when so shown shall contain  
22 a full metes and bounds description.

23 **SECTION 49.** 70.27 (7) (b) of the statutes is amended to read:

24 70.27 (7) (b) A clear and concise description of the land or the land and the  
25 buildings, improvements, and fixtures on that land so surveyed and mapped, by

1 government lot, quarter quarter-section, township, range and county, or if located  
2 in a city or village or platted area, then according to the plat; otherwise by metes and  
3 bounds beginning with some corner marked and established in the United States  
4 land survey.

5 **SECTION 50.** 70.29 of the statutes is amended to read:

6 **70.29 Personalty, how entered.** ~~The~~ For assessments made before January  
7 1, 2024, the assessor shall place in one distinct and continuous part of the assessment  
8 roll all the names of persons assessed for personal property, with a statement of such  
9 property in each village in the assessor's assessment district, and foot up the  
10 valuation thereof separately; otherwise the assessor shall arrange all names of  
11 persons assessed for personal property on the roll alphabetically so far as convenient.  
12 The assessor shall also place upon the assessment roll, in a separate column and  
13 opposite the name of each person assessed for personal property, the number of the  
14 school district in which such personal property is subject to taxation.

15 **SECTION 51.** 70.30 (intro.) of the statutes is amended to read:

16 **70.30 Aggregate values.** (intro.) ~~Every~~ For assessments made before  
17 January 1, 2024, every assessor shall ascertain and set down in separate columns  
18 prepared for that purpose on the assessment roll and opposite to the names of all  
19 persons assessed for personal property the number and value of the following named  
20 items of personal property assessed to such person, which shall constitute the  
21 assessed valuation of the several items of property therein described, to wit:

22 **SECTION 52.** 70.34 of the statutes is amended to read:

23 **70.34 Personalty.** ~~All~~ For assessments made before January 1, 2024, all  
24 articles of personal property shall, as far as practicable, be valued by the assessor  
25 upon actual view at their true cash value; and after arriving at the total valuation

1 of all articles of personal property which the assessor shall be able to discover as  
2 belonging to any person, if the assessor has reason to believe that such person has  
3 other personal property or any other thing of value liable to taxation, the assessor  
4 shall add to such aggregate valuation of personal property an amount which, in the  
5 assessor's judgment, will render such aggregate valuation a just and equitable  
6 valuation of all the personal property liable to taxation belonging to such person. In  
7 carrying out the duties imposed on the assessor by this section, the assessor shall act  
8 in the manner specified in the Wisconsin property assessment manual provided  
9 under s. 73.03 (2a).

10 **SECTION 53.** 70.345 of the statutes is amended to read:

11 **70.345 Legislative intent; department of revenue to supply**  
12 **information.** The For assessments made before January 1, 2024, the assessor shall  
13 exercise particular care so that personal property as a class on the assessment rolls  
14 bears the same relation to statutory value as real property as a class. To assist the  
15 assessor in determining the true relationship between real estate and personal  
16 property the department of revenue shall make available to local assessors  
17 information including figures indicating the relationship between personal property  
18 and real property on the last assessment rolls.

19 **SECTION 54.** 70.35 (1) of the statutes is amended to read:

20 **70.35 (1)** ~~To~~ For assessments made before January 1, 2024, to determine the  
21 amount and value of any personal property for which any person, firm, or corporation  
22 should be assessed, any assessor may examine such person or the managing agent  
23 or officer of any firm or corporation under oath as to all such items of personal  
24 property, the taxable value thereof as defined in s. 70.34 if the property is taxable.  
25 In the alternative the assessor may require such person, firm, or corporation to

1 submit a return of such personal property and of the taxable value thereof. There  
2 shall be annexed to such return the declaration of such person or of the managing  
3 agent or officer of such firm or corporation that the statements therein contained are  
4 true.

5 **SECTION 55.** 70.35 (2) of the statutes is amended to read:

6 70.35 (2) The For assessments made before January 1, 2024, the return shall  
7 be made and all the information therein requested given by such person on a form  
8 prescribed by the assessor with the approval of the department of revenue which  
9 shall provide suitable schedules for such information bearing on value as the  
10 department deems necessary to enable the assessor to determine the true cash value  
11 of the taxable personal property that is owned or in the possession of such person on  
12 January 1 as provided in s. 70.10. The return may contain methods of deriving  
13 assessable values from book values and for the conversion of book values to present  
14 values, and a statement as to the accounting method used. No person shall be  
15 required to take detailed physical inventory for the purpose of making the return  
16 required by this section.

17 **SECTION 56.** 70.35 (3) of the statutes is amended to read:

18 70.35 (3) Each For assessments made before January 1, 2024, each return shall  
19 be filed with the assessor on or before March 1 of the year in which the assessment  
20 provided by s. 70.10 is made. The assessor, for good cause, may allow a reasonable  
21 extension of time for filing the return. All returns filed under this section shall be  
22 the confidential records of the assessor's office, except that the returns shall be  
23 available for use before the board of review as provided in this chapter. No return  
24 required under this section is controlling on the assessor in any respect in the  
25 assessment of any property.

1           **SECTION 57.** 70.35 (4) of the statutes is amended to read:

2           70.35 (4) ~~Any~~ For assessments made before January 1, 2024, any person, firm  
3 or corporation who refuses to so testify or who fails, neglects or refuses to make and  
4 file the return of personal property required by this section shall be denied any right  
5 of abatement by the board of review on account of the assessment of such personal  
6 property unless such person, firm, or corporation shall make such return to such  
7 board of review together with a statement of the reasons for the failure to make and  
8 file the return in the manner and form required by this section.

9           **SECTION 58.** 70.35 (5) of the statutes is amended to read:

10          70.35 (5) ~~In~~ For assessments made before January 1, 2024, in the event that  
11 the assessor or the board of review should desire further evidence they may call upon  
12 other persons as witnesses to give evidence under oath as to the items and value of  
13 the personal property of any such person, firm or corporation.

14          **SECTION 59.** 70.36 (1) of the statutes is amended to read:

15          70.36 (1) ~~Any~~ For assessments made before January 1, 2024, any person in this  
16 state owning or holding any personal property that is subject to assessment,  
17 individually or as agent, trustee, guardian, personal representative, assignee, or  
18 receiver or in some other representative capacity, who intentionally makes a false  
19 statement to the assessor of that person's assessment district or to the board of  
20 review of the assessment district with respect to the property, or who omits any  
21 property from any return required to be made under s. 70.35, with the intent of  
22 avoiding the payment of the just and proportionate taxes on the property, shall forfeit  
23 the sum of \$10 for every \$100 or major fraction of \$100 so withheld from the  
24 knowledge of the assessor or board of review.

25          **SECTION 60.** 70.36 (2) of the statutes is amended to read:



1           70.36 (2) ~~It~~ For assessments made before January 1, 2024, it is hereby made  
2 the duty of the district attorney of any county, upon complaint made to the district  
3 attorney by the assessor or by a member of the board of review of the assessment  
4 district in which it is alleged that property has been so withheld from the knowledge  
5 of such assessor or board of review, or not included in any return required by s. 70.35,  
6 to investigate the case forthwith and bring an action in the name of the state against  
7 the person, firm or corporation so complained of. All forfeitures collected under the  
8 provisions of this section shall be paid into the treasury of the taxation district in  
9 which such property had its situs for taxation.

10           **SECTION 61.** 70.43 (2) of the statutes is amended to read:

11           70.43 (2) If the assessor discovers a palpable error in the assessment of a tract  
12 of real estate or an item of personal property, for personal property assessments  
13 made before January 1, 2024, that results in the tract or property having an  
14 inaccurate assessment for the preceding year, the assessor shall correct that error  
15 by adding to or subtracting from the assessment for the preceding year. The result  
16 shall be the true assessed value of the property for the preceding year. The assessor  
17 shall make a marginal note of the correction on that year's assessment roll.

18           **SECTION 62.** 70.44 (1) of the statutes is amended to read:

19           70.44 (1) Real ~~or personal~~ property omitted from assessment in any of the 2  
20 next previous years or personal property assessments made before January 1, 2024,  
21 and omitted from any of the 2 next previous years, unless previously reassessed for  
22 the same year or years, shall be entered once additionally for each previous year of  
23 such omission, designating each such additional entry as omitted for the year of  
24 omission and affixing a just valuation to each entry for a former year as the same  
25 should then have been assessed according to the assessor's best judgment, and taxes

1 shall be apportioned, using the net tax rate as provided in s. 70.43, and collected on  
2 the tax roll for such entry. This section shall not apply to manufacturing property  
3 assessed by the department of revenue under s. 70.995.

4 **SECTION 63.** 70.47 (7) (aa) of the statutes is amended to read:

5 70.47 (7) (aa) No person shall be allowed to appear before the board of review,  
6 to testify to the board by telephone or to contest the amount of any assessment of real  
7 or personal property if the person has refused a reasonable written request by  
8 certified mail of the assessor to enter onto property to conduct an exterior view of the  
9 real or personal property being assessed.

10 **SECTION 64.** 70.47 (15) of the statutes is repealed.

11 **SECTION 65.** 70.49 (2) of the statutes is amended to read:

12 70.49 (2) The value of all real and personal property entered into the  
13 assessment roll to which such affidavit is attached by the assessor shall, in all actions  
14 and proceedings involving such values, be presumptive evidence that all such  
15 properties have been justly and equitably assessed in proper relationship to each  
16 other.

17 **SECTION 66.** 70.50 of the statutes is amended to read:

18 **70.50 Delivery of roll.** Except in counties that have a county assessment  
19 system under s. 70.99 and in cities of the 1st class and in 2nd class cities that have  
20 a board of assessors under s. 70.075 the assessor shall, on or before the first Monday  
21 in May, deliver the completed assessment roll and all the sworn statements and  
22 valuations of personal property to the clerk of the town, city, or village, who shall file  
23 and preserve them in the clerk's office. On or before the first Monday in April, a  
24 county assessor under s. 70.99 shall deliver the completed assessment roll and all

1 sworn statements and valuations of personal property to the clerks of the towns,  
2 cities, and villages in the county, who shall file and preserve them in the clerk's office.

3 **SECTION 67.** 70.52 of the statutes is amended to read:

4 **70.52 Clerks to examine and correct rolls.** Each city, village, and town  
5 clerk upon receipt of the assessment roll shall carefully examine the roll. The clerk  
6 shall correct all double assessments, imperfect descriptions, and other errors  
7 apparent on the roll, and correct the value of parcels of real property not liable to  
8 taxation. The clerk shall add to the roll any parcel of real property not listed on the  
9 assessment roll ~~or item of personal property omitted from the roll~~ and immediately  
10 notify the assessors of the additions and omissions. The assessors shall immediately  
11 view and value the omitted property and certify the valuation to the clerk. The clerk  
12 shall enter the valuation and property classification on the roll, and the valuation  
13 shall be final. To enable the clerk to properly correct defective descriptions, the clerk  
14 may request aid, when necessary, from the county surveyor, whose fees for the  
15 services rendered shall be paid by the city, village, or town.

16 **SECTION 68.** 70.53 (1) (a) of the statutes is repealed.

17 **SECTION 69.** 70.65 (2) (a) 2. of the statutes is amended to read:

18 70.65 (2) (a) 2. ~~Identify~~ For assessments made before January 1, 2024, identify  
19 the name and address of the owners of all taxable personal property within the  
20 taxation district and the assessed value of each owner's taxable personal property.

21 **SECTION 70.** 70.65 (2) (b) (intro.) of the statutes is amended to read:

22 70.65 (2) (b) (intro.) With respect to each description of real property and each  
23 owner of taxable personal property and the personal property assessments made  
24 before January 1, 2024:

25 **SECTION 71.** 70.68 (1) of the statutes is amended to read:

1           70.68 (1) COLLECTION IN CERTAIN CITIES. ~~In~~ For taxes levied before January 1,  
2           2024, in cities authorized to act under s. 74.87, the chief of police shall collect all state,  
3           county, city, school, and other taxes due on personal property as shall then remain  
4           unpaid, and the chief of police shall possess all the powers given by law to town  
5           treasurers for the collection of such taxes, and be subject to the liabilities and entitled  
6           to the same fees as town treasurers in such cases, but such fees shall be turned over  
7           to the city treasurer and become a part of the general fund.

8           **SECTION 72.** 70.73 (1) (b) of the statutes is amended to read:

9           70.73 (1) (b) If a town, village, or city clerk or treasurer discovers that personal  
10          property has been assessed to the wrong person for assessments made before  
11          January 1, 2024, or 2 or more parcels of land belonging to different persons have been  
12          erroneously assessed together on the tax roll, the clerk or treasurer shall notify the  
13          assessor and all parties interested, if the parties are residents of the county, by notice  
14          in writing to appear at the clerk's office at some time, not less than 5 days thereafter,  
15          to correct the assessment roll.

16          **SECTION 73.** 70.73 (1) (c) of the statutes is amended to read:

17          70.73 (1) (c) At the time and place designated in the notice given under par. (b),  
18          the assessment roll shall be corrected by entering the correct names of the persons  
19          liable to assessment, ~~both as to real and personal property,~~ describing each parcel of  
20          land and giving the proper valuation to each parcel separately owned. The total  
21          valuation given to the separate tracts of real estate shall be equal to the valuation  
22          given to the same property when the several parcels were assessed together.

23          **SECTION 74.** 70.73 (1) (d) of the statutes is amended to read:

24          70.73 (1) (d) The valuation of parcels of land ~~or correction of names of persons~~  
25          ~~whose personal property is assessed under this subsection~~ may be made at any time

1 before the tax roll is returned to the county treasurer for the year in which the tax  
2 is levied. The valuation ~~or correction of names~~, when made under this subsection,  
3 shall be held just and correct and be final and conclusive.

4 **SECTION 75.** 70.84 of the statutes is amended to read:

5 **70.84 Inequalities may be corrected in subsequent year.** If any such  
6 reassessment cannot be completed in time to take the place of the original  
7 assessment made in such district for said year, the clerk of the district shall levy and  
8 apportion the taxes for that year upon the basis of the original assessment roll, and  
9 when the reassessment is completed the inequalities in the taxes levied under the  
10 original assessment shall be remedied and compensated in the levy and  
11 apportionment of taxes in such district next following the completion of said  
12 reassessment in the following manner: Each tract of real estate, and, as to personal  
13 property assessments made before January 1, 2024, each taxpayer, whose tax shall  
14 be determined by such reassessment to have been relatively too high, shall be  
15 credited a sum equal to the amount of taxes charged on the original assessment in  
16 excess of the amount which would have been charged had such reassessment been  
17 made in time; and each tract of real estate, and, as to personal property assessments  
18 made before January 1, 2024, each taxpayer, whose tax shall be determined by such  
19 reassessment to have been relatively too low, shall be charged, in addition to all other  
20 taxes, a sum equal to the difference between the amount of taxes charged upon such  
21 unequal original assessment and the amount which would have been charged had  
22 such reassessment been made in time. The department of revenue, or its authorized  
23 agent, shall at any time have access to all assessment and tax rolls herein referred  
24 to for the purpose of assisting the local clerk and in order that the results of the  
25 reassessment may be carried into effect.

1           **SECTION 76.** 70.855 (1) (intro.) of the statutes is amended to read:

2           70.855 (1) APPLICABILITY. (intro.) The department of revenue shall assess real  
3 ~~and personal~~ property assessed as commercial property under s. 70.32 (2) (a) 2. if all  
4 of the following apply:

5           **SECTION 77.** 70.855 (1) (a) of the statutes is amended to read:

6           70.855 (1) (a) The property owner and the governing body of the municipality  
7 where the property is located submit a written request to the department on or before  
8 March 1 of the year of the assessment to have the department assess the property  
9 owner's real ~~and personal~~ commercial property located in the municipality.

10          **SECTION 78.** 70.855 (1) (b) of the statutes is amended to read:

11          70.855 (1) (b) The written request submitted under par. (a) specifies the ~~items~~  
12 ~~of personal property and~~ parcels of real property for the department's assessment.

13          **SECTION 79.** 70.995 (1) (a) of the statutes is amended to read:

14          70.995 (1) (a) In this section "manufacturing property" includes all ~~lands,~~  
15 ~~buildings, structures and other real property, as defined in s. 70.03,~~ used in  
16 manufacturing, assembling, processing, fabricating, making, or milling tangible  
17 personal property for profit. Manufacturing property also includes warehouses,  
18 storage facilities, and office structures in this state when the predominant use of the  
19 warehouses, storage facilities, or offices is in support of the manufacturing property,  
20 and ~~all personal property owned or used by any person engaged in this state in any~~  
21 ~~of the activities mentioned, and used in the activity, including raw materials,~~  
22 ~~supplies, machinery, equipment, work in process and finished inventory when~~  
23 ~~located at the site of the activity.~~ Establishments engaged in assembling component  
24 parts of manufactured products are considered manufacturing establishments if the  
25 new product is neither a structure nor other fixed improvement. Materials processed

1 by a manufacturing establishment include products of agriculture, forestry, fishing,  
2 mining, and quarrying. For the purposes of this section, establishments which  
3 engage in mining metalliferous minerals are considered manufacturing  
4 establishments.

5 **SECTION 80.** 70.995 (4) of the statutes is amended to read:

6 70.995 (4) Whenever real property ~~or tangible personal property~~ is used for  
7 one, or some combination, of the processes mentioned in sub. (3) and also for other  
8 purposes, the department of revenue, if satisfied that there is substantial use in one  
9 or some combination of such processes, may assess the property under this section.  
10 For all purposes of this section the department of revenue shall have sole discretion  
11 for the determination of what is substantial use and what description of real property  
12 ~~or what unit of tangible personal property~~ shall constitute “the property” to be  
13 included for assessment purposes, and, in connection herewith, the department may  
14 include in a real property unit, real property owned by different persons. Vacant  
15 property designed for use in manufacturing, assembling, processing, fabricating,  
16 making, or milling tangible property for profit may be assessed under this section or  
17 under s. 70.32 (1), and the period of vacancy may not be the sole ground for making  
18 that determination. In those specific instances where a portion of a description of  
19 real property includes manufacturing property rented or leased and operated by a  
20 separate person which does not satisfy the substantial use qualification for the entire  
21 property, the local assessor shall assess the entire real property description ~~and all~~  
22 ~~personal property not exempt under s. 70.11 (27).~~ ~~The applicable portions of the~~  
23 ~~standard manufacturing property report form under sub. (12) as they relate to~~  
24 ~~manufacturing machinery and equipment shall be submitted by such person.~~

25 **SECTION 81.** 70.995 (5) of the statutes is amended to read:

1           70.995 (5) The department of revenue shall assess all property of  
2 manufacturing establishments included under subs. (1) and (2), except property not  
3 contiguous with or located within 1,000 feet of the parcel on which the production  
4 process, as defined in s. 70.11 (27) (a) 5., occurs, as of the close of January 1 of each  
5 year, if on or before March 1 of that year the department has classified the property  
6 as manufacturing or the owner of the property has requested, in writing, that the  
7 department make such a classification and the department later does so. A change  
8 in ownership, ~~location,~~ or name of the manufacturing establishment does not  
9 necessitate a new request. In assessing lands from which metalliferous minerals are  
10 being extracted and valued for purposes of the tax under s. 70.375, the value of the  
11 metalliferous mineral content of such lands shall be excluded.

12           **SECTION 82.** 70.995 (5n) of the statutes is created to read:

13           70.995 (5n) (a) If the department of revenue determines that an establishment  
14 is engaged in manufacturing, as described in subs. (1), (2), and (3), the department  
15 may classify the establishment as manufacturing. The establishment shall submit  
16 a written request on or before July 1 of the year for which classification is desired,  
17 as provided under s. 71.07 (5n) (a) 9. c. or 71.28 (5n) (a) 9. c. Any establishment  
18 classified as manufacturing prior to January 1, 2024, is presumed to be engaged in  
19 manufacturing, as described in subs. (1), (2), and (3), and need not submit a request  
20 as provided in this paragraph.

21           (b) The department may at any time investigate or audit requests submitted  
22 under par. (a) and may revoke a classification. A revocation under this paragraph  
23 may not apply retroactively, but shall take effect on the first day of the  
24 establishment's taxable year following the year in which the department issues a



1 revocation. An establishment that submits a request under par. (a) shall notify the  
2 department within 60 days of any termination of manufacturing activity.

3 (c) On or before December 31 of the year in which a request is timely submitted  
4 under par. (a), the department shall issue a notice of determination responding to the  
5 timely request. The department may, in its sole discretion, issue a notice of  
6 determination by December 31 for requests received after July 1 of the year in which  
7 classification is desired. The notice shall be in writing and shall be sent by 1st class  
8 mail or electronic mail. In addition, the notice shall specify that objections to the  
9 decision shall be filed with the state board of assessors no later than 60 days after  
10 the date of the notice, that a fee of \$200 shall be paid when the objection is filed, and  
11 that the objection is not filed until the fee is paid.

12 (d) For purposes of this subsection, an objection is considered timely filed if  
13 received by the state board of assessors no later than 60 days after the date of the  
14 notice or sent to the state board of assessors by U.S. postal service certified mail in  
15 a properly addressed envelope, with postage paid, that is postmarked before  
16 midnight of the last day for filing. Neither the board nor the tax appeals commission  
17 may waive the requirement that objections be in writing.

18 (e) The state board of assessors shall investigate any objection timely filed  
19 under par. (d) if the fee specified under par. (c) is paid. The board shall notify the  
20 person objecting or the person's agent of its determination by 1st class mail or  
21 electronic mail.

22 (f) If a determination of the state board of assessors under par. (e) results in an  
23 establishment not being classified as manufacturing, the person having been  
24 notified of the determination shall be deemed to have accepted the determination  
25 unless the person files a petition for review with the clerk of the tax appeals

1 commission, as provided under s. 73.01 (5) and the rules of practice of the tax appeals  
2 commission.

3 **SECTION 83.** 70.995 (7) (b) of the statutes is amended to read:

4 70.995 (7) (b) Each 5 years, or more frequently if the department of revenue's  
5 workload permits and if in the department's judgment it is desirable, the department  
6 of revenue shall complete a field investigation or on-site appraisal at full value under  
7 ~~ss. s.~~ 70.32 (1) and 70.34 of all manufacturing real property in this state.

8 **SECTION 84.** 70.995 (8) (b) 1. of the statutes is amended to read:

9 70.995 (8) (b) 1. The department of revenue shall annually notify each  
10 manufacturer assessed under this section and the municipality in which the  
11 manufacturing property is located of the full value of all real ~~and personal~~ property  
12 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st  
13 class mail or electronic mail. In addition, the notice shall specify that objections to  
14 valuation, amount, or taxability must be filed with the state board of assessors no  
15 later than 60 days after the date of the notice of assessment, that objections to a  
16 change from assessment under this section to assessment under s. 70.32 (1) must be  
17 filed no later than 60 days after the date of the notice, that the fee under par. (c) 1.  
18 or (d) must be paid and that the objection is not filed until the fee is paid. For  
19 purposes of this subdivision, an objection is considered timely filed if received by the  
20 state board of assessors no later than 60 days after the date of the notice or sent to  
21 the state board of assessors by certified mail in a properly addressed envelope, with  
22 postage paid, that is postmarked before midnight of the last day for filing. A  
23 statement shall be attached to the assessment roll indicating that the notices  
24 required by this section have been mailed and failure to receive the notice does not  
25 affect the validity of the assessments, the resulting tax on real ~~or personal~~ property,

1 the procedures of the tax appeals commission or of the state board of assessors, or  
2 the enforcement of delinquent taxes by statutory means.

3 **SECTION 85.** 70.995 (12) (a) of the statutes is amended to read:

4 70.995 (12) (a) The department of revenue shall prescribe a standard  
5 manufacturing property report form that shall be submitted annually for each real  
6 estate parcel and ~~each personal property account~~ on or before March 1 by all  
7 manufacturers whose property is assessed under this section. The report form shall  
8 contain all information considered necessary by the department and shall include,  
9 without limitation, income and operating statements, fixed asset schedules, and a  
10 report of new construction or demolition. Failure to submit the report shall result  
11 in denial of any right of redetermination by the state board of assessors or the tax  
12 appeals commission. If any property is omitted or understated in the manufacturing  
13 real estate assessment roll in any of the next 5 previous years, or in a manufacturing  
14 personal property assessment roll made before January 1, 2024, the assessor shall  
15 enter the value of the omitted or understated property once for each previous year  
16 of the omission or understatement. The assessor shall affix a just valuation to each  
17 entry for a former year as it should have been assessed according to the assessor's  
18 best judgment. Taxes shall be apportioned and collected on the tax roll for each entry,  
19 on the basis of the net tax rate for the year of the omission, taking into account credits  
20 under s. 79.10. In the case of omitted property, interest shall be added at the rate of  
21 0.0267 percent per day for the period of time between the date when the form is  
22 required to be submitted and the date when the assessor affixes the just valuation.  
23 In the case of underpayments determined after an objection under sub. (8) (d),  
24 interest shall be added at the average annual discount interest rate determined by

1 the last auction of 6-month U.S. treasury bills before the objection per day for the  
2 period of time between the date when the tax was due and the date when it is paid.

3 **SECTION 86.** 71.07 (5n) (a) 5. a. of the statutes is amended to read:

4 71.07 (5n) (a) 5. a. “Manufacturing property factor” means a fraction, the  
5 numerator of which is the average value of the claimant’s real and personal property  
6 ~~assessed under s. 70.995~~ land and depreciable property, owned or rented and used  
7 in this state by the claimant during the taxable year to manufacture qualified  
8 production property, and the denominator of which is the average value of all the  
9 claimant’s ~~real and personal~~ land and depreciable property owned or rented during  
10 the taxable year and used by the claimant to manufacture qualified production  
11 property.

12 **SECTION 87.** 71.07 (5n) (a) 5. d. of the statutes is repealed.

13 **SECTION 88.** 71.07 (5n) (a) 9. (intro.) of the statutes is amended to read:

14 71.07 (5n) (a) 9. (intro.) “Qualified production property” means either any of  
15 the following:

16 **SECTION 89.** 71.07 (5n) (a) 9. a. of the statutes is amended to read:

17 71.07 (5n) (a) 9. a. Tangible personal property manufactured in whole or in part  
18 by the claimant on property that is located in this state and assessed as  
19 manufacturing property under s. 70.995. Tangible personal property manufactured  
20 in this state may only be qualified production property if it is manufactured on  
21 property approved to be classified as manufacturing real property for purposes of s.  
22 70.995, even if it is not eligible to be listed on the department’s manufacturing roll  
23 until January 1 of the following year.

24 **SECTION 90.** 71.07 (5n) (a) 9. c. of the statutes is created to read:

1           71.07 (5n) (a) 9. c. Tangible personal property manufactured in whole or in part  
2 by the claimant at an establishment that is located in this state and classified as  
3 manufacturing under s. 70.995 (5n). A person wishing to classify the person's  
4 establishment as manufacturing under this subd. 9. c. shall file an application in the  
5 form and manner prescribed by the department no later than July 1 of the taxable  
6 year for which the person wishes to claim the credit under this subsection, pursuant  
7 to s. 70.995 (5n). The department shall make a determination and provide written  
8 notice by December 31 of the year in which the application is filed. A determination  
9 on the classification under this subd. 9. c. may be appealed as provided under s.  
10 70.995 (5n).

11           **SECTION 91.** 71.07 (5n) (d) 2. of the statutes is amended to read:

12           71.07 (5n) (d) 2. For purposes of determining a claimant's eligible qualified  
13 production activities income under this subsection, the claimant shall multiply the  
14 claimant's qualified production activities income from property manufactured by the  
15 claimant by the manufacturing property factor and qualified production activities  
16 income from property produced, grown, or extracted by the claimant by the  
17 agriculture property factor. This subdivision does not apply if the claimant's entire  
18 qualified production activities income results from the sale of tangible personal  
19 property that was manufactured, produced, grown, or extracted wholly in this state  
20 by the claimant.

21           **SECTION 92.** 71.07 (6e) (a) 5. of the statutes is amended to read:

22           71.07 (6e) (a) 5. "Property taxes" means real ~~and personal~~ property taxes,  
23 exclusive of special assessments, delinquent interest, and charges for service, paid  
24 by a claimant, and the claimant's spouse if filing a joint return, on the eligible  
25 veteran's or unremarried surviving spouse's principal dwelling in this state during

1 the taxable year for which credit under this subsection is claimed, less any property  
2 taxes paid which are properly includable as a trade or business expense under  
3 section 162 of the Internal Revenue Code. If the principal dwelling on which the  
4 taxes were paid is owned by 2 or more persons or entities as joint tenants or tenants  
5 in common or is owned by spouses as marital property, “property taxes” is that part  
6 of property taxes paid that reflects the ownership percentage of the claimant, except  
7 that this limitation does not apply to spouses who file a joint return. If the principal  
8 dwelling is sold during the taxable year, the “property taxes” for the seller and buyer  
9 shall be the amount of the tax prorated to each in the closing agreement pertaining  
10 to the sale or, if not so provided for in the closing agreement, the tax shall be prorated  
11 between the seller and buyer in proportion to months of their respective ownership.  
12 “Property taxes” includes monthly municipal permit fees in respect to a principal  
13 dwelling collected under s. 66.0435 (3) (c).

14 **SECTION 93.** 71.07 (9) (a) 3. of the statutes is amended to read:

15 71.07 **(9)** (a) 3. “Property taxes” means real and ~~personal~~ property taxes,  
16 exclusive of special assessments, delinquent interest and charges for service, paid by  
17 a claimant on the claimant’s principal dwelling during the taxable year for which  
18 credit under this subsection is claimed, less any property taxes paid which are  
19 properly includable as a trade or business expense under section 162 of the Internal  
20 Revenue Code. If the principal dwelling on which the taxes were paid is owned by  
21 2 or more persons or entities as joint tenants or tenants in common or is owned by  
22 spouses as marital property, “property taxes” is that part of property taxes paid that  
23 reflects the ownership percentage of the claimant. If the principal dwelling is sold  
24 during the taxable year the “property taxes” for the seller and buyer shall be the  
25 amount of the tax prorated to each in the closing agreement pertaining to the sale

1 or, if not so provided for in the closing agreement, the tax shall be prorated between  
2 the seller and buyer in proportion to months of their respective ownership. “Property  
3 taxes” includes monthly municipal permit fees in respect to a principal dwelling  
4 collected under s. 66.0435 (3) (c).

5 **SECTION 94.** 71.17 (2) of the statutes is amended to read:

6 71.17 (2) LIEN ON TRUST ESTATE; INCOME TAXES LEVIED AGAINST BENEFICIARY. All  
7 income taxes levied against the income of beneficiaries shall be a lien on that portion  
8 of the trust estate or interest therein from which the income taxed is derived, and  
9 such taxes shall be paid by the fiduciary, if not paid by the distributee, before the  
10 same become delinquent. Every person who, as a fiduciary under the provisions of  
11 this subchapter, pays an income tax shall have all the rights and remedies of  
12 reimbursement for any taxes assessed against him or her or paid by him or her in  
13 such capacity, as provided in s. 70.19 (1), 2021 stats., and s. 70.19 (2), 2021 stats.

14 **SECTION 95.** 71.28 (5n) (a) 5. a. of the statutes is amended to read:

15 71.28 (5n) (a) 5. a. “Manufacturing property factor” means a fraction, the  
16 numerator of which is the average value of the claimant’s ~~real and personal property~~  
17 ~~assessed under s. 70.995~~ land and depreciable property, owned or rented and used  
18 in this state by the claimant during the taxable year to manufacture qualified  
19 production property, and the denominator of which is the average value of all the  
20 claimant’s ~~real and personal~~ land and depreciable property owned or rented during  
21 the taxable year and used by the claimant to manufacture qualified production  
22 property.

23 **SECTION 96.** 71.28 (5n) (a) 5. d. of the statutes is repealed.

24 **SECTION 97.** 71.28 (5n) (a) 9. (intro.) of the statutes is amended to read:

1           71.28 (5n) (a) 9. (intro.) “Qualified production property” means either any of  
2 the following:

3           **SECTION 98.** 71.28 (5n) (a) 9. a. of the statutes is amended to read:

4           71.28 (5n) (a) 9. a. Tangible personal property manufactured in whole or in part  
5 by the claimant on property that is located in this state and assessed as  
6 manufacturing property under s. 70.995. Tangible personal property manufactured  
7 in this state may only be qualified production property if it is manufactured on  
8 property approved to be classified as manufacturing real property for purposes of s.  
9 70.995, even if it is not eligible to be listed on the department’s manufacturing roll  
10 until January 1 of the following year.

11           **SECTION 99.** 71.28 (5n) (a) 9. c. of the statutes is created to read:

12           71.28 (5n) (a) 9. c. Tangible personal property manufactured in whole or in part  
13 by the claimant with an establishment that is located in this state and classified as  
14 manufacturing under s. 70.995 (5n). A person wishing to classify the person’s  
15 establishment as manufacturing under this subd. 9. c. shall file an application in the  
16 form and manner prescribed by the department no later than July 1 of the taxable  
17 year for which the person wishes to claim the credit under this subsection, pursuant  
18 to s. 70.995 (5n). The department shall make a determination and provide written  
19 notice by December 31 of the year in which the application is filed. A determination  
20 on the classification under this subd. 9. c. may be appealed as provided under s.  
21 70.995 (5n).

22           **SECTION 100.** 71.28 (5n) (d) 2. of the statutes is amended to read:

23           71.28 (5n) (d) 2. Except as provided in subd. 3., for purposes of determining a  
24 claimant’s eligible qualified production activities income under this subsection, the  
25 claimant shall multiply the claimant’s qualified production activities income from



1 property manufactured by the claimant by the manufacturing property factor and  
2 qualified production activities income from property produced, grown, or extracted  
3 by the claimant by the agriculture property factor. This subdivision does not apply  
4 if the claimant's entire qualified production activities income results from the sale  
5 of tangible personal property that was manufactured, produced, grown, or extracted  
6 wholly in this state by the claimant.

7 **SECTION 101.** 71.52 (7) of the statutes is amended to read:

8 71.52 (7) "Property taxes accrued" means real ~~or personal~~ property taxes or  
9 monthly municipal permit fees under s. 66.0435 (3) (c), exclusive of special  
10 assessments, delinquent interest and charges for service, levied on a homestead  
11 owned by the claimant or a member of the claimant's household. "Real ~~or personal~~  
12 property taxes" means those levied under ch. 70, less the tax credit, if any, afforded  
13 in respect of such property by s. 79.10. If a homestead is owned by 2 or more persons  
14 or entities as joint tenants or tenants in common or is owned as marital property or  
15 survivorship marital property and one or more such persons, entities or owners is not  
16 a member of the claimant's household, property taxes accrued is that part of property  
17 taxes accrued levied on such homestead, reduced by the tax credit under s. 79.10,  
18 that reflects the ownership percentage of the claimant and the claimant's household,  
19 except that if a homestead is owned by 2 or more natural persons or if 2 or more  
20 natural persons have an interest in a homestead, one or more of whom is not a  
21 member of the claimant's household, and the claimant has a present interest, as that  
22 term is used in s. 700.03 (1), in the homestead and is required by the terms of a will  
23 that transferred the homestead or interest in the homestead to the claimant to pay  
24 the entire amount of property taxes levied on the homestead, property taxes accrued  
25 is property taxes accrued levied on such homestead, reduced by the tax credit under

1 s. 79.10. A marital property agreement or unilateral statement under ch. 766 has  
2 no effect in computing property taxes accrued for a person whose homestead is not  
3 the same as the homestead of that person's spouse. For purposes of this subsection,  
4 property taxes are "levied" when the tax roll is delivered to the local treasurer for  
5 collection. If a homestead is sold or purchased during the calendar year of the levy,  
6 the property taxes accrued for the seller and the buyer are the amount of the tax levy  
7 prorated to each in proportion to the periods of time each both owned and occupied  
8 the homestead during the year to which the claim relates. The seller may use the  
9 closing agreement pertaining to the sale of the homestead, the property tax bill for  
10 the year before the year to which the claim relates or the property tax bill for the year  
11 to which the claim relates as the basis for computing property taxes accrued, but  
12 those taxes are allowable only for the portion of the year during which the seller  
13 owned and occupied the sold homestead. If a household owns and occupies 2 or more  
14 homesteads in the same calendar year, property taxes accrued is the sum of the  
15 prorated property taxes accrued attributable to the household for each of such  
16 homesteads. If the household owns and occupies the homestead for part of the  
17 calendar year and rents a homestead for part of the calendar year, it may include both  
18 the proration of taxes on the homestead owned and rent constituting property taxes  
19 accrued with respect to the months the homestead is rented in computing the amount  
20 of the claim under s. 71.54 (1). If a homestead is an integral part of a multipurpose  
21 or multidwelling building, property taxes accrued are the percentage of the property  
22 taxes accrued on that part of the multipurpose or multidwelling building occupied  
23 by the household as a principal residence plus that same percentage of the property  
24 taxes accrued on the land surrounding it, not exceeding one acre, that is reasonably  
25 necessary for use of the multipurpose or multidwelling building as a principal

1 residence, except as the limitations of s. 71.54 (2) (b) apply. If the homestead is part  
2 of a farm, property taxes accrued are the property taxes accrued on up to 120 acres  
3 of the land contiguous to the claimant's principal residence and include the property  
4 taxes accrued on all improvements to real property located on such land, except as  
5 the limitations of s. 71.54 (2) (b) apply.

6 **SECTION 102.** 73.01 (5) (a) of the statutes is amended to read:

7 73.01 (5) (a) Any person who is aggrieved by a determination of the state board  
8 of assessors under s. 70.995 (5n) or (8) or who has filed a petition for redetermination  
9 with the department of revenue and who is aggrieved by the redetermination of the  
10 department of revenue may, within 60 days of the determination of the state board  
11 of assessors or of the department of revenue or, in all other cases, within 60 days after  
12 the redetermination but not thereafter, file with the clerk of the commission a  
13 petition for review of the action of the department of revenue and the number of  
14 copies of the petition required by rule adopted by the commission. Any person who  
15 is aggrieved by a determination of the department of transportation under s. 341.405  
16 or 341.45 may, within 30 days after the determination of the department of  
17 transportation, file with the clerk of the commission a petition for review of the action  
18 of the department of transportation and the number of copies of the petition required  
19 by rule adopted by the commission. If a municipality appeals, its appeal shall set  
20 forth that the appeal has been authorized by an order or resolution of its governing  
21 body and the appeal shall be verified by a member of that governing body as  
22 pleadings in courts of record are verified. The clerk of the commission shall transmit  
23 one copy to the department of revenue, or to the department of transportation, and  
24 to each party. In the case of appeals from manufacturing property assessments, the  
25 person assessed shall be a party to a proceeding initiated by a municipality. At the

1 time of filing the petition, the petitioner shall pay to the commission a \$25 filing fee.  
2 The commission shall deposit the fee in the general fund. Within 30 days after such  
3 transmission the department of revenue, except for petitions objecting to  
4 manufacturing property assessments, or the department of transportation, shall file  
5 with the clerk of the commission an original and the number of copies of an answer  
6 to the petition required by rule adopted by the commission and shall serve one copy  
7 on the petitioner or the petitioner's attorney or agent. Within 30 days after service  
8 of the answer, the petitioner may file and serve a reply in the same manner as the  
9 petition is filed. Any person entitled to be heard by the commission under s. 76.38  
10 (12) (a), 1993 stats., or s. 76.39 (4) (c) or 76.48 may file a petition with the commission  
11 within the time and in the manner provided for the filing of petitions in income or  
12 franchise tax cases. Such papers may be served as a circuit court summons is served  
13 or by certified mail. For the purposes of this subsection, a petition for review is  
14 considered timely filed if mailed by certified mail in a properly addressed envelope,  
15 with postage duly prepaid, which envelope is postmarked before midnight of the last  
16 day for filing.

17 **SECTION 103.** 76.02 (1) of the statutes is amended to read:

18 76.02 (1) "Air carrier company" means any person engaged in the business of  
19 transportation in aircraft of persons or property for hire on regularly scheduled  
20 flights, except an air carrier company whose property is exempt from taxation under  
21 s. ~~70.11 (42) (b)~~ 76.074 (2). In this subsection, "aircraft" means a completely equipped  
22 operating unit, including spare flight equipment, used as a means of conveyance in  
23 air commerce.

24 **SECTION 104.** 76.025 (5) of the statutes is created to read:

1           76.025 (5) Nothing in this chapter or ch. 70 shall be construed as providing an  
2 exemption for personal property for entities regulated under this chapter, except for  
3 the exemptions under ss. 70.11 (21), (39), and (39m), 70.112 (4) (b) and (5), and  
4 76.074, and for such motor vehicles as are exempt under s. 70.112 (5).

5           **SECTION 105.** 76.03 (1) of the statutes is amended to read:

6           76.03 (1) The property, both real and personal, including all rights, franchises  
7 and privileges used in and necessary to the prosecution of the business of any  
8 company enumerated in s. 76.02 shall be deemed personal property for the purposes  
9 of taxation, and shall be valued and assessed together as a unit.

10          **SECTION 106.** 76.07 (2) of the statutes is amended to read:

11          76.07 (2) RELATION TO STATE VALUATION; DESCRIPTION. The value of the property  
12 of each of said companies company for assessment shall be made on the same basis  
13 and for the same period of time, as near as may be, as the value of the general  
14 property of the state is ascertained and determined. The department shall prepare  
15 an assessment roll and place thereon after the name of each of said companies  
16 company assessed, the following general description of the property of such company,  
17 to wit which the department shall deem and hold to include the entire property and  
18 franchises of the company specified and all title and interest therein: “Real estate,  
19 right-of-way, tracks, stations, terminals, appurtenances, ~~rolling stock, equipment,~~  
20 franchises, and all other real estate and personal property of said the company,” in  
21 the case of railroads, and “Real estate, right-of-way, poles, wires, conduits, cables,  
22 devices, appliances, instruments, franchises, and all other real and personal  
23 property of said the company,” in the case of conservation and regulation companies,  
24 and “Real estate, appurtenances, rolling stock, equipment, franchises, and all other  
25 real estate and personal property of said the company,” in the case of air carrier

1 companies, and “Land and land rights, structures, improvements, mains, pumping  
2 and regulation equipment, services, appliances, instruments, franchises, and all  
3 other real and personal property of said the company,” in the case of pipeline  
4 companies, ~~which description shall be deemed and held to include the entire property~~  
5 ~~and franchises of the company specified and all title and interest therein.~~

6 **SECTION 107.** 76.07 (4g) (a) 10. of the statutes is amended to read:

7 76.07 **(4g)** (a) 10. Determine the depreciated cost of ~~road~~ real property owned  
8 or rented by the company and used in the operation of the company’s business in this  
9 state.

10 **SECTION 108.** 76.07 (4g) (a) 11. and 12. of the statutes are repealed.

11 **SECTION 109.** 76.07 (4g) (a) 13. of the statutes is amended to read:

12 76.07 **(4g)** (a) 13. Divide the sum ~~of the amounts under subds. 10. and 12.~~  
13 amount under subd. 10. by the depreciated cost of ~~road~~ real property everywhere.

14 **SECTION 110.** 76.074 of the statutes is created to read:

15 **76.074 Property exempt from assessment. (1)** In this section:

16 (a) Notwithstanding s. 76.02, “air carrier company” means any person engaged  
17 in the business of transportation in aircraft of persons or property for hire on  
18 regularly scheduled flights. In this paragraph, “aircraft” has the meaning given in  
19 s. 76.02 (1).

20 (b) “Hub facility” means any of the following:

21 1. A facility at an airport from which an air carrier company operated at least  
22 45 common carrier departing flights each weekday in the prior year and from which  
23 it transported passengers to at least 15 nonstop destinations, as defined by rule by  
24 the department, or transported cargo to nonstop destinations, as defined by rule by  
25 the department.

1           2. An airport or any combination of airports in this state from which an air  
2 carrier company cumulatively operated at least 20 common carrier departing flights  
3 each weekday in the prior year, if the air carrier company's headquarters, as defined  
4 by rule by the department, is in this state.

5           (2) Property owned by an air carrier company that operates a hub facility in  
6 this state, if the property is used in the operation of the air carrier company, is exempt  
7 from taxation under this subchapter and from local assessment and taxation.

8           (3) For assessments after January 1, 2024, the personal property, as defined  
9 in s. 70.04, of a railroad company is exempt from taxation under this subchapter and  
10 from local assessment and taxation.

11           **SECTION 111.** 76.125 (1) of the statutes is amended to read:

12           76.125 (1) Using the statement of assessments under s. 70.53 and the  
13 statement of taxes under s. 69.61, the department shall determine the net rate of  
14 taxation of commercial property under s. 70.32 (2) (a) 2., and of manufacturing  
15 property under s. 70.32 (2) (a) 3. ~~and of personal property under s. 70.30~~ as provided  
16 in subs. (2) to (6). The department shall enter that rate on the records of the  
17 department.

18           **SECTION 112.** 76.24 (2) (a) of the statutes is amended to read:

19           76.24 (2) (a) All taxes paid by any railroad company derived from or  
20 apportionable to repair facilities, docks, ore yards, piers, wharves, grain elevators,  
21 and their approaches, or car ferries on the basis of the separate valuation provided  
22 for in s. 76.16, shall be distributed annually from the transportation fund to the  
23 towns, villages, and cities in which they are located, pursuant to certification made  
24 by the department of revenue on or before August 15. Beginning with amounts  
25 distributed in ~~2011~~ 2024, the amount distributed to any town, village, or city under

1 this paragraph may not be less than the amount distributed to it in 2010 2023 under  
2 this paragraph. Beginning with amounts distributed in 2025, the amount  
3 distributed to any town, village, or city under this paragraph may not be less than  
4 the amount distributed in 2024.

5 **SECTION 113.** 76.31 of the statutes is amended to read:

6 **76.31 Determination of ad valorem tax receipts for hub facility**  
7 **exemptions.** ~~By July 1, 2004, and every~~ Annually, by July 1 thereafter, the  
8 department shall determine the total amount of the tax imposed under subch. I of  
9 ch. 76 that was paid by each air carrier company, as defined in s. ~~70.11 (42) (a) 1.~~ 76.02  
10 (1), whose property is exempt from taxation under s. ~~70.11 (42) (b)~~ 76.074 (2) for the  
11 most recent taxable year that the air carrier company paid the tax imposed under  
12 subch. I of ch. 76. The total amount determined under this section shall be  
13 transferred under s. 20.855 (4) (fm) to the transportation fund.

14 **SECTION 114.** 76.69 of the statutes is repealed.

15 **SECTION 115.** 76.82 of the statutes is amended to read:

16 **76.82 Assessment.** ~~The department, using the methods that it uses to assess~~  
17 ~~property under s. 70.995,~~ shall assess the property that is taxable under s. 76.81,  
18 including property that is exempt under s. ~~70.11 (27)~~ from the tax under ch. 70, at  
19 its value as of January 1.

20 **SECTION 116.** 77.04 (1) of the statutes is amended to read:

21 **77.04 (1) TAX ROLL.** The clerk on making up the tax roll shall enter as to each  
22 forest cropland description in a special column or some other appropriate place in  
23 such tax roll headed by the words "Forest Croplands" or the initials "F.C.L.", which  
24 shall be a sufficient designation that such description is subject to this subchapter.  
25 Such land shall thereafter be assessed and be subject to review under ch. 70, and



1 such assessment may be used by the department of revenue in the determination of  
2 the tax upon withdrawal of such lands as forest croplands as provided in s. 77.10 for  
3 entries prior to 1972 or for any entry under s. 77.02 (4) (a). The tax upon withdrawal  
4 of descriptions entered as forest croplands after December 31, 1971, may be  
5 determined by the department of revenue by multiplying the last assessed value of  
6 the land prior to the time of the entry by an annual ratio computed for the state under  
7 sub. (2) to establish the annual assessed value of the description. No tax shall be  
8 levied on forest croplands except the specific annual taxes as provided, except that  
9 any building located on forest cropland shall be assessed as personal real property,  
10 subject to all laws and regulations for the assessment and taxation of general  
11 property.

12 **SECTION 117.** 77.51 (12t) of the statutes is renumbered 77.51 (12t) (intro.) and  
13 amended to read:

14 77.51 (12t) (intro.) “Real property construction activities” means activities that  
15 occur at a site where tangible personal property or items or goods under s. 77.52 (1)  
16 (b) or (d) that are applied or adapted to the use or purpose to which real property is  
17 devoted are permanently affixed to that real property, ~~if the intent of the person who~~  
18 ~~affixes that property is to make a permanent accession to the real property.~~ “Real  
19 property construction activities” does not include affixing property subject to tax  
20 under s. 77.52 (1) (c) to real property or affixing to real property tangible personal  
21 property that remains tangible personal property after it is affixed. The department  
22 may promulgate rules to determine whether activities that occur at a site where  
23 tangible personal property or items or goods under s. 77.52 (1) (b) or (d) are affixed  
24 to real property are real property construction activities for purposes of this  
25 subchapter. If the classification of property or an activity is not identified by rule,

1 the department's determination of whether personal property becomes a part of real  
2 property shall be made by considering the following criteria:

3 **SECTION 118.** 77.51 (12t) (a) to (c) of the statutes are created to read:

4 77.51 (12t) (a) Actual physical annexation to the real property.

5 (b) Application or adaptation to the use or purpose to which the real property  
6 is devoted.

7 (c) An intention on the part of the person making the annexation to make a  
8 permanent accession to the real property.

9 **SECTION 119.** 77.54 (20n) (d) 2. of the statutes is amended to read:

10 77.54 (20n) (d) 2. The retailer manufactures the prepared food ~~in a building~~  
11 on real property assessed as manufacturing property under s. 70.995, or that would  
12 be assessed as manufacturing property under s. 70.995 if the ~~building~~ real property  
13 was located in this state.

14 **SECTION 120.** 77.54 (20n) (d) 3. of the statutes is amended to read:

15 77.54 (20n) (d) 3. The retailer makes no retail sales of prepared food at the  
16 ~~building~~ location described in subd. 2.

17 **SECTION 121.** 77.54 (57d) (b) 1. of the statutes is amended to read:

18 77.54 (57d) (b) 1. A person engaged in manufacturing in this state ~~at a building~~  
19 on real property assessed under s. 70.995.

20 **SECTION 122.** 77.84 (1) of the statutes is amended to read:

21 77.84 (1) TAX ROLL. Each clerk of a municipality in which the land is located  
22 shall enter in a special column or other appropriate place on the tax roll the  
23 description of each parcel of land designated as managed forest land, and shall  
24 specify, by the designation "MFL-O" or "MFL-C", the acreage of each parcel that is  
25 designated open or closed under s. 77.83. The land shall be assessed and is subject

1 to review under ch. 70. Except as provided in this subchapter, no tax may be levied  
2 on managed forest land, except that any building, improvements, and fixtures on  
3 managed forest land is subject to taxation as ~~personal~~ real property under ch. 70.

4 **SECTION 123.** 78.55 (1) of the statutes is amended to read:

5 78.55 (1) “Air carrier company” has the meaning given in s. ~~70.11 (42) (a) 1.~~  
6 76.02 (1).

7 **SECTION 124.** 79.096 (1) of the statutes is renumbered 79.096 (1) (a).

8 **SECTION 125.** 79.096 (1) (b) of the statutes is created to read:

9 79.096 (1) (b) Beginning in 2025, the department of administration shall pay  
10 to each taxing jurisdiction, as defined in s. 79.095 (1) (c), an amount equal to the  
11 property taxes levied on the items of personal property described under s. 70.111 (28)  
12 for the property tax assessments as of January 1, 2023.

13 **SECTION 126.** 79.096 (2) (a) of the statutes is renumbered 79.096 (2) (a) (intro.)  
14 and amended to read:

15 79.096 (2) (a) (intro.) Each municipality shall report to the department of  
16 revenue, in the time and manner determined by the department, ~~the~~ all of the  
17 following:

18 1. The amount of the property taxes levied on the items of personal property  
19 described under s. 70.111 (27) (b) for the property tax assessments as of January 1,  
20 2017, on behalf of the municipality and on behalf of other taxing jurisdictions.

21 **SECTION 127.** 79.096 (2) (a) 2. of the statutes is created to read:

22 79.096 (2) (a) 2. The amount of the property taxes levied on the items of  
23 personal property described under s. 70.111 (28) for the property tax assessments as  
24 of January 1, 2023, on behalf of the municipality and on behalf of other taxing  
25 jurisdictions.

1           **SECTION 128.** 79.096 (2) (c) of the statutes is created to read:

2           79.096 (2) (c) If a municipality does not timely electronically file the report  
3 required by the department of revenue under par. (a), the following reductions will  
4 be made to the municipality's personal property aid distributed under sub. (1) (b) in  
5 2025:

- 6           1. Reduction of 25 percent, if not filed by June 30, 2024.
- 7           2. Forfeiture of the municipality's aid under sub. (1) (b), if not filed by July 15,  
8 2024.

9           **SECTION 129.** 79.096 (2) (d) of the statutes is created to read:

10          79.096 (2) (d) If a municipality does not electronically file the report required  
11 by the department of revenue under par. (a) by July 15, 2024, the department may  
12 use the best information available to calculate the aid to distribute under sub. (1) (b)  
13 in 2025 to the applicable taxing jurisdictions.

14          **SECTION 130.** 174.065 (3) of the statutes is amended to read:

15          174.065 (3) COLLECTION OF DELINQUENT DOG LICENSE TAXES. Delinquent dog  
16 license taxes may be collected in the same manner as in s. 74.55 and a civil action  
17 under ch. 799 for the collecting of personal property taxes, if the action is brought  
18 within 6 years after the January 1 of the year in which the taxes are required to be  
19 paid.

20          **SECTION 131.** 706.05 (2m) (b) 3. of the statutes is created to read:

21          706.05 (2m) (b) 3. Descriptions of property specified under s. 70.17 (3).

22          **SECTION 132.** 815.18 (3) (intro.) of the statutes is amended to read:

23          815.18 (3) EXEMPT PROPERTY. (intro.) The debtor's interest in or right to receive  
24 the following property is exempt, except as specifically provided in this section and  
25 ss. ~~70.20 (2)~~, 71.91 (5m) and (6), ~~74.55 (2)~~ and 102.28 (5):

1           **SECTION 133.** 978.05 (6) (a) of the statutes is amended to read:

2           978.05 **(6)** (a) Institute, commence or appear in all civil actions or special  
3 proceedings under and perform the duties set forth for the district attorney under ch.  
4 980 and ss. 17.14, 30.03 (2), 48.09 (5), 59.55 (1), 59.64 (1), ~~70.36~~, 89.08, 103.92 (4),  
5 109.09, 343.305 (9) (a), 806.05, 938.09, 938.18, 938.355 (6) (b) and (6g) (a), 946.86,  
6 946.87, 961.55 (5), 971.14 and 973.075 to 973.077, perform any duties in connection  
7 with court proceedings in a court assigned to exercise jurisdiction under chs. 48 and  
8 938 as the judge may request and perform all appropriate duties and appear if the  
9 district attorney is designated in specific statutes, including matters within chs. 782,  
10 976 and 979 and ss. 51.81 to 51.85. Nothing in this paragraph limits the authority  
11 of the county board to designate, under s. 48.09 (5), that the corporation counsel  
12 provide representation as specified in s. 48.09 (5) or to designate, under s. 48.09 (6)  
13 or 938.09 (6), the district attorney as an appropriate person to represent the interests  
14 of the public under s. 48.14 or 938.14.

15           **SECTION 134. Nonstatutory provisions.**

16           (1) **REPORTS FROM TAXING JURISDICTIONS.** If legislation is enacted during the  
17 2023-24 legislative session to eliminate the personal property tax imposed under ch.  
18 70, effective with the January 1, 2024, assessments, each taxing jurisdiction shall  
19 report to the department of revenue, in the time and manner determined by the  
20 department, the amount of the property taxes levied on all items of personal property  
21 for the property tax assessments as of January 1, 2023.

22           **SECTION 135. Initial applicability.**

23           (1) **ELIMINATION OF THE PERSONAL PROPERTY TAX.** This act first applies to the  
24 property tax assessments as of January 1, 2024.

25

(END)