



1999 ASSEMBLY BILL 738

February 10, 2000 - Introduced by Representatives ALBERS, MUSSER, OWENS, AINSWORTH, SKINDRUD and REYNOLDS, cosponsored by Senators WELCH and SCHULTZ. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to amend** 70.05 (5) (a) 1m.; and **to create** 70.097 and 70.11 (41) of the
2 statutes; **relating to:** property taxation of land adjusted in value by state laws
3 or local ordinances or local resolutions.

Analysis by the Legislative Reference Bureau

This bill requires that a portion of a parcel of property that has no economically viable use because of restrictions on the use of that property that are imposed by state laws or local ordinances or local resolutions be entered on the property tax assessment roll separately from the rest of the original parcel. The bill exempts from the property tax those portions of parcels that are not economically viable.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

4 **SECTION 1.** 70.05 (5) (a) 1m. of the statutes is amended to read:
5 70.05 (5) (a) 1m. "Class of property" means residential under s. 70.32 (2) (a) 1.;
6 commercial under s. 70.32 (2) (a) 2.; personal property; or the sum of swamp or waste

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1 under s. 70.32 (2) (a) 5., productive forest land under s. 70.32 (2) (a) 6., property that
2 is exempt under s. 70.11 (41) and other under s. 70.32 (2) (a) 7.

3 **SECTION 2.** 70.097 of the statutes is created to read:

4 **70.097 Economically unviable property. (1)** In this section, “economically
5 unviable property” means a portion of a parcel of real property that meets all of the
6 following conditions:

7 (a) It cannot be used to build or place a structure that has a value greater than
8 \$1,000 because of use restrictions imposed by state law, local ordinance or local
9 resolution.

10 (b) It cannot be used for agricultural purposes under s. 70.32 (2) (c) 1., except
11 as pasture land, because of use restrictions imposed by state law, local ordinance or
12 local resolution.

13 (c) It is not being used, and has not been used in the previous taxable year, for
14 recreational or educational purposes that generate income.

15 **(2)** (a) An owner of economically unviable property may submit an affidavit to
16 the clerk of the taxation district where the property is located that identifies the
17 economically unviable property and that specifies why the property is economically
18 unviable property under sub. (1).

19 (b) Within 10 days from the receipt of an affidavit under par. (a), the clerk of
20 the taxation district shall submit the affidavit to the taxation district’s board of
21 review or board of assessors. If the taxation district’s board of review or board of
22 assessors is unable to meet within 60 days from the date that the clerk receives the
23 affidavit, the clerk shall submit the affidavit to the taxation district’s governing body.

24 (c) The taxation district’s board of review, board of assessors or governing body
25 shall consider the affidavit submitted under par. (b) at its next scheduled meeting

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1 and shall determine whether the property identified in the affidavit is economically
2 unviable property. If the taxation district's board of review, board of assessors or
3 governing body determines that the portion of the parcel of real property specified
4 in the affidavit is economically unviable property under sub. (1), the clerk of the
5 taxation district shall enter the economically unviable property and the remainder
6 of the parcel of real property separately on the assessment roll for the current taxable
7 year, and the economically unviable property shall be exempt from property taxes
8 under s. 70.11 (41).

9 (d) The clerk of the taxation district shall notify the property owner, by certified
10 mail, of the determination under par. (c) within 15 days from the date of that
11 determination. A property owner aggrieved by a determination under par. (c) may
12 appeal that determination under s. 74.35.

13 **SECTION 3.** 70.11 (41) of the statutes is created to read:

14 70.11 (41) ECONOMICALLY UNVIABLE PROPERTY. A portion of a parcel of real
15 property that is economically unviable property under s. 70.097.

16 **SECTION 4. Initial applicability.**

17 (1) This act first applies to the property tax assessment as of January 1, 2001.

18 (END)