



2001 ASSEMBLY BILL 629

November 13, 2001 - Introduced by Representatives AINSWORTH, GRONEMUS, OLSEN, STARZYK, OWENS, TOWNSEND, J. FITZGERALD, GUNDERSON, ALBERS, FREESE, SYKORA, OTT, MUSSER and F. LASEE, cosponsored by Senators ROESSLER, WELCH and GROBSCHMIDT. Referred to Committee on Ways and Means.

1 **AN ACT** *to renumber and amend* 70.32 (2) (c) 1. and 70.32 (2r) (c); and *to create*
2 70.32 (2) (c) 1. b. and 70.32 (2r) (c) 2. of the statutes; **relating to:** the definition
3 of agricultural land for property tax purposes.

Analysis by the Legislative Reference Bureau

Under current law, the assessed value of agricultural land, for property tax purposes, is based on the income that could have been generated from renting the land for agricultural uses. Under current law, agricultural land is defined as land that is devoted primarily to agricultural use.

Under this bill, agricultural land, for property tax purposes, also includes land that is within the quarter quarter section of agricultural land; that is owned by the person who owns the quarter quarter section; that is limited in acreage to not more than 25% of the acreage of the quarter quarter section; that is so covered with trees or woody vegetation, or so highly erodible because the land is steep, shallow, or consisting of coarse soil or low organic matter, or so rocky, that it is impracticable to use the land for pasture land or for growing crops; that is not eligible for the managed forest land program under current law; and that has not been leased or rented for nonagricultural purposes in the year before the year of assessment. The assessed value of this new category of agricultural land is the average of the value of pasture land and the value of swampland or wasteland, rounded to the nearest whole number.

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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:

1 **SECTION 1.** 70.32 (2) (c) 1. of the statutes is renumbered 70.32 (2) (c) 1. (intro.)
2 and amended to read:

3 70.32 (2) (c) 1. (intro.) “Agricultural land” means ~~land~~, all of the following:

4 a. Land, exclusive of buildings and improvements, that is devoted primarily to
5 agricultural use, as defined by rule.

6 **SECTION 2.** 70.32 (2) (c) 1. b. of the statutes is created to read:

7 70.32 (2) (c) 1. b. Land, exclusive of buildings and improvements, that is within
8 the quarter quarter section of agricultural land under subd. 1. a.; that is owned by
9 the person who owns the quarter quarter section; that is so covered with trees or
10 woody vegetation, or so highly erodible because the land is steep, shallow, or
11 consisting of coarse soil or low organic matter, or so rocky, that it is impracticable to
12 use the land for pasture land or for growing crops; that is not eligible for the program
13 under subch. VI of ch. 77; and that has not been leased or rented for nonagricultural
14 purposes in the year before the year of assessment.

15 **SECTION 3.** 70.32 (2r) (c) of the statutes is renumbered 70.32 (2r) (c) 1. and
16 amended to read:

17 70.32 (2r) (c) 1. For the assessment as of the January 1 after the valuation
18 method under par. (b) no longer applies and for each assessment thereafter,
19 agricultural land under sub. (2) (c) 1. a. shall be assessed according to the income that
20 could be generated from its rental for agricultural use.

21 **SECTION 4.** 70.32 (2r) (c) 2. of the statutes is created to read:

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1 70.32 **(2r)** (c) 2. For the assessment as of January 1, 2002, the value of an acre
2 of agricultural land under sub. (2) (c) 1. b. shall be the average of the value of an acre
3 of pasture land and the value of an acre of swampland or wasteland, rounded to the
4 nearest whole number, except that the value of each acre of agricultural land under
5 sub. (2) (c) 1. b. that represents more than 25% of the acreage of the quarter quarter
6 section described under sub. (2) (c) 1. b. shall be determined as provided in this
7 section.

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(END)