



## 2013 ASSEMBLY BILL 911

April 3, 2014 – Introduced by Representative WILLIAMS. Referred to Committee on Ways and Means.

1        **AN ACT** *to repeal* 20.835 (1) (e), 70.11 (27), 70.11 (39) and (39m), 70.111, 70.112  
2            (1), (5) and (6), 70.13, 70.14, 70.15, 70.18, 70.19, 70.20, 70.21, 70.22, 70.29,  
3            70.30, 70.34, 70.345, 70.35, 70.36, 70.47 (15), 70.53 (1) (a), 70.64 (3) (c), 70.65  
4            (2) (a) 2., 70.68, 70.995 (12r), 71.91 (5m) (b), 74.11 (4), 74.11 (11) (b), 74.11 (12)  
5            (a) 1g., 74.11 (12) (d), 74.12 (6), 74.12 (11) (a) 1g., 74.12 (11) (d), 74.13 (3), 74.25  
6            (1) (b) 1., 74.30 (1) (i), 74.42, 74.47 (3) (e), 74.55, 76.69, 79.095, 121.06 (4) and  
7            121.90 (2) (am) 2.; **to renumber** 71.91 (5m) (a) and 74.11 (11) (a); **to renumber**  
8            **and amend** 74.87 (3) (a); **to consolidate, renumber and amend** 70.65 (2) (a)  
9            (intro.) and 1. and 74.25 (1) (b) (intro.) and 2.; **to amend** 17.14 (1) (g), 26.03 (1m)  
10           (b) (intro.), 33.01 (9) (a), 33.01 (9) (am) 1., 33.01 (9) (am) 2., 33.01 (9) (ar) 1., 33.01  
11           (9) (b) 1., 38.28 (2) (b) 2., 66.0235 (2) (a), 66.0235 (2) (b), 66.0235 (2c) (a) 2.,  
12           66.0435 (3) (c) 1. b., 66.0435 (3) (g), 66.0517 (3) (b) 1., 66.1105 (2) (j), 67.101 (1)  
13           (b), 70.01, 70.02, 70.04 (1), 70.05 (5) (a) 1., 70.05 (5) (a) 1m., 70.07 (6), 70.075 (6),  
14           70.10, 70.11 (intro.), 70.11 (3m) (a) (intro.), 70.11 (4m) (a), 70.11 (9), 70.11 (11),

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1 70.11 (12) (b), 70.11 (13), 70.11 (15), 70.11 (21) (title), 70.11 (21) (am), 70.11 (26),  
2 70.11 (31), 70.11 (31m), 70.11 (32), 70.112 (4) (b), 70.17 (1), 70.174, 70.365, 70.40  
3 (5), 70.42 (5), 70.421 (1), 70.421 (5), 70.43 (2), 70.44 (1), 70.47 (7) (aa), 70.47 (14),  
4 70.47 (16) (a), 70.48, 70.49 (2), 70.50, 70.52, 70.555, 70.65 (2) (b) (intro.), 70.73  
5 (1) (b), 70.73 (1) (c), 70.73 (1) (d), 70.84, 70.995 (1) (a), 70.995 (4), 70.995 (7) (b),  
6 70.995 (8) (b) 1., 70.995 (12) (a), 71.17 (2), 71.52 (7), 71.80 (1) (a), 73.03 (20),  
7 73.06 (3), 74.05 (1), 74.09 (2), 74.11 (6) (a), 74.11 (10) (a), 74.11 (12) (a) (intro.),  
8 74.11 (12) (b), 74.12 (7), 74.12 (8), 74.12 (9) (a), 74.12 (10) (a), 74.12 (11) (a)  
9 (intro.), 74.12 (11) (b), 74.13 (1) (b), 74.25 (1) (b) 3., 74.27, 74.29 (2), 74.30 (1m),  
10 74.35 (2m), 74.35 (5) (d), 74.83, 76.025 (1), 76.03 (1), 76.07 (4g) (c) 1., 76.07 (4g)  
11 (c) 2., 76.125 (1), 76.48 (1r), 76.81, 76.82, 77.04 (1), 77.54 (3) (b) 1., 77.54 (57) (a)  
12 2., 77.54 (57d) (a) 1., 77.54 (57d) (a) 3., 77.84 (1), 79.10 (1) (dm), 121.004 (6),  
13 121.15 (4) (a), 174.06 (5), 174.065 (3), 174.08 (1), 198.10 (1), 200.13 (2), 815.18  
14 (3) (intro.) and 978.05 (6) (a); and **to create** 76.02 (2m) and 76.02 (4m) of the  
15 statutes; **relating to:** eliminating the personal property tax.

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

This bill eliminates the property tax on personal property. The bill also eliminates the state aid payments to taxing jurisdictions based on the value of computers and computer-related equipment that are exempt from the personal property tax and that are located in the taxing jurisdictions.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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

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

16 **SECTION 1.** 17.14 (1) (g) of the statutes is amended to read:

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1           17.14 (1) (g) Failure to use the “Wisconsin Property Assessment Manual”  
2           provided under s. 73.03 (2a) and as required by s. 70.32 (1) and ~~70.34~~. The  
3           certification of any assessor removed under this paragraph may for sufficient reason  
4           be reinstated by the secretary of revenue after one year upon formal application for  
5           reinstatement.

6           **SECTION 2.** 20.835 (1) (e) of the statutes is repealed.

7           **SECTION 3.** 26.03 (1m) (b) (intro.) of the statutes is amended to read:

8           26.03 (1m) (b) (intro.) Paragraph (a) 1. does not apply to a person harvesting  
9           raw forest products on public lands, ~~as defined in s. 70.13 (7) that are owned by the~~  
10          United States, this state, or any political subdivision of this state, to a person  
11          harvesting raw forest products for fuel wood for his or her home consumption, to a  
12          person harvesting for the purpose of clearing the land for agricultural use, or to a  
13          person harvesting from the person’s own land, any of the following:

14          **SECTION 4.** 33.01 (9) (a) of the statutes is amended to read:

15          33.01 (9) (a) For the purpose of receiving notice under this chapter, a person  
16          whose name appears as an owner of real property on the tax roll under s. 70.65 (2)  
17          (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd Monday in December of  
18          the previous year.

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

20          33.01 (9) (am) 1. A person whose name appears as an owner of real property  
21          on the tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before  
22          the 3rd Monday in December of the previous year.

23          **SECTION 6.** 33.01 (9) (am) 2. of the statutes is amended to read:

24          33.01 (9) (am) 2. The spouse of a person whose name appears as an owner of  
25          real property on the tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03

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

3 **SECTION 7.** 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 8.** 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 9.** 38.28 (2) (b) 2. of the statutes is amended to read:

12 38.28 **(2)** (b) 2. The most current equalized values certified by the department  
13 of revenue shall be used in aid determinations. ~~Equalized values shall include the~~  
14 ~~full value of property that is exempt under s. 70.11 (39) and (39m) as determined~~  
15 ~~under s. 79.095 (3).~~

16 **SECTION 10.** 66.0235 (2) (a) of the statutes is amended to read:

17 66.0235 **(2)** (a) Except as otherwise provided in this section or in s. 60.79 (2) (c)  
18 when territory is transferred, in any manner provided by law, from one local  
19 governmental unit to another, there shall be assigned to the latter local  
20 governmental unit such proportion of the assets and liabilities of the first local  
21 governmental unit as the assessed valuation of all taxable property in the territory  
22 transferred bears to the assessed valuation of all the taxable property of the entire  
23 local governmental unit from which the territory is taken according to the last  
24 assessment roll of the local governmental unit. The clerk of a local governmental  
25 unit to which territory is transferred, within 30 days of the effective date of the

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1 transfer, shall certify to the clerk of the local governmental unit from which territory  
2 was transferred and to the clerk of the school district in which the territory is located  
3 a metes and bounds description of the land area involved. Upon receipt of the  
4 description the clerk of the local governmental unit from which the territory was  
5 transferred shall certify to the department of revenue and to the clerk of the school  
6 district in which the territory is located the latest assessed value of the real and  
7 personal property located within the transferred territory, and shall make any  
8 further reports as needed by the department of revenue in the performance of duties  
9 required by law.

10 **SECTION 11.** 66.0235 (2) (b) of the statutes is amended to read:

11 66.0235 (2) (b) When the transfer of territory from one local governmental unit  
12 to another results from the incorporation of a new city or village, the proportion of  
13 the assets and liabilities assigned to the new city or village shall be based on the  
14 average assessed valuation for the preceding 5 years of the property transferred in  
15 proportion to the average assessed valuation for the preceding 5 years of all the  
16 taxable property of the entire local governmental unit from which the territory is  
17 taken, according to the assessment rolls of the local governmental unit for those  
18 years. The certification by the clerk of the local governmental unit from which  
19 territory was transferred because of the incorporation shall include the assessed  
20 value of the real and personal property within the territory transferred for each of  
21 the last 5 years. The preceding 5 years shall include the assessment rolls for the 5  
22 calendar years prior to the incorporation.

23 **SECTION 12.** 66.0235 (2c) (a) 2. of the statutes is amended to read:

24 66.0235 (2c) (a) 2. The clerk of any school district to which territory is  
25 transferred, within 30 days of the effective date of the transfer, shall certify to the

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1 clerk of the local governmental unit from which the territory was transferred a metes  
2 and bounds description of the land area involved. Upon receipt of the description the  
3 clerk of the local governmental unit from which the territory was transferred shall  
4 certify to the department of revenue the latest assessed value of the real and personal  
5 property located within the transferred territory, file one copy of the certification  
6 with the school district clerk and one copy with the department of public instruction  
7 and make any further reports as needed by the department of revenue in the  
8 performance of duties required by law.

9 **SECTION 13.** 66.0435 (3) (c) 1. b. of the statutes is amended to read:

10 66.0435 (3) (c) 1. b. The fair market value, determined under subd. 1. a., minus  
11 the tax-exempt household furnishings thus established, shall be equated to the  
12 general level of assessment for the prior year on other real and personal property in  
13 the district.

14 **SECTION 14.** 66.0435 (3) (g) of the statutes is amended to read:

15 66.0435 (3) (g) Failure to timely pay the tax prescribed in this subsection shall  
16 be treated as a default in payment of personal property tax and is subject to all  
17 procedures and penalties applicable under chs. 70 and 74.

18 **SECTION 15.** 66.0517 (3) (b) 1. of the statutes is amended to read:

19 66.0517 (3) (b) 1. Except as provided in sub. (2) (b), a weed commissioner shall  
20 receive compensation for the destruction of noxious weeds as determined by the town  
21 board, village board, or city council upon presenting to the proper treasurer the  
22 account for noxious weed destruction, verified by oath and approved by the  
23 appointing officer. The account shall specify by separate items the amount  
24 chargeable to each piece of land, describing the land, and shall, after being paid by  
25 the treasurer, be filed with the town, village, or city clerk. The clerk shall enter the

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1 amount chargeable to each tract of land in the next tax roll in a column headed "For  
2 the Destruction of Weeds", as a tax on the lands upon which the weeds were  
3 destroyed. The tax shall be collected under ch. 74, except in case of lands which are  
4 exempt from taxation, railroad lands, or other lands for which taxes are not collected  
5 under ch. 74. A delinquent tax may be collected as is a delinquent real property tax  
6 under chs. 74 and 75 ~~or as is a delinquent personal property tax under ch. 74~~. In case  
7 of railroad lands or other lands for which taxes are not collected under ch. 74, the  
8 amount chargeable against these lands shall be certified by the town, village, or city  
9 clerk to the secretary of administration who shall add the amount designated to the  
10 sum due from the company owning, occupying, or controlling the lands specified. The  
11 secretary of administration shall collect the amount chargeable as prescribed in  
12 subch. I of ch. 76 and return the amount collected to the town, city, or village from  
13 which the certification was received.

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

15 66.1105 (2) (j) "Tax incremental base" means the aggregate value, as equalized  
16 by the department of revenue, of all taxable property located within a tax  
17 incremental district on the date as of which the district is created, determined as  
18 provided in sub. (5) (b). The base of districts created before October 1, 1980, does not  
19 include the value of ~~property exempted under s. 70.111 (17)~~ merchants'  
20 stock-in-trade, manufacturers' materials and finished products, and livestock.

21 **SECTION 17.** 67.101 (1) (b) of the statutes is amended to read:

22 67.101 (1) (b) Beginning on January 1, 1973, except interest which is received  
23 by the city as a part of the aggregate amounts from the sale of capital assets,  
24 one-third of all interest money received by the city treasury on any invested city  
25 funds and one-third of all interest received by the city treasury on any other funds

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1 to the interest of which the city is entitled ~~including one-third of all interest received~~  
2 ~~on delinquent personal property taxes.~~

3 **SECTION 18.** 70.01 of the statutes is amended to read:

4 **70.01 General Real property taxes; upon whom levied.** Taxes shall be  
5 levied, under this chapter, upon all general real property in this state except property  
6 that is exempt from taxation. Real estate taxes ~~and personal property taxes~~ are  
7 deemed to be levied when the tax roll in which they are included has been delivered  
8 to the local treasurer under s. 74.03. When so levied such taxes are a lien upon the  
9 property against which they are charged. That lien is superior to all other liens,  
10 except a lien under s. 292.31 (8) (i) or 292.81, and is effective as of January 1 in the  
11 year when the taxes are levied. Liens of special assessments of benefits for local  
12 improvements shall be in force as provided by the charter or general laws applicable  
13 to the cities that make the special assessments. In this chapter, unless the context  
14 requires otherwise, references to "this chapter" do not include ss. 70.37 to 70.395.

15 **SECTION 19.** 70.02 of the statutes is amended to read:

16 **70.02 Definition of general property.** General property is all the taxable  
17 real ~~and personal~~ property defined in ~~ss. s. 70.03 and 70.04~~ except that which is taxed  
18 under ss. 70.37 to 70.395 and ch. 76 and subchs. I and VI of ch. 77. General property  
19 includes manufacturing property subject to s. 70.995, but assessment of that  
20 property shall be made according to s. 70.995.

21 **SECTION 20.** 70.04 (1) of the statutes is amended to read:

22 **70.04 (1)** Personal property also includes toll bridges; private railroads and  
23 bridges; saw logs, timber and lumber, either upon land or afloat; steamboats, ships  
24 and other vessels, whether at home or abroad; ferry boats, including the franchise  
25 for running the same; ice cut and stored for use, sale or shipment; beginning May 1,



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1 1974, manufacturing machinery and equipment as defined in s. 70.11 (27), 2011  
2 stats., and entire property of companies defined in s. 76.28 (1), located entirely within  
3 one taxation district.

4 **SECTION 21.** 70.05 (5) (a) 1. of the statutes is amended to read:

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

8 **SECTION 22.** 70.05 (5) (a) 1m. of the statutes is amended to read:

9 70.05 (5) (a) 1m. "Class of property" means residential under s. 70.32 (2) (a) 1.;  
10 commercial under s. 70.32 (2) (a) 2.; ~~personal property~~; or the sum of undeveloped  
11 under s. 70.32 (2) (a) 5., agricultural forest under s. 70.32 (2) (a) 5m.;~~;~~ productive  
12 forest land under s. 70.32 (2) (a) 6., and other under s. 70.32 (2) (a) 7.

13 **SECTION 23.** 70.07 (6) of the statutes is amended to read:

14 70.07 (6) The board of assessors shall remain in session until all corrections  
15 and changes have been made, including all those resulting from investigations by  
16 committees of objections to valuations filed with the commissioner of assessments  
17 as provided in this subsection, after which the commissioner of assessments shall  
18 prepare the assessment rolls as corrected by the board of assessors and submit them  
19 to the board of review not later than the 2nd Monday in October. The person  
20 assessed, having been notified of the determination of the board of assessors as  
21 required in sub. (4), shall be deemed to have accepted the determination unless the  
22 person notifies the commissioner of assessments in writing, within 15 days from the  
23 date that the notice of determination was issued under sub. (4), of the desire to  
24 present testimony before the board of review. After the board of review has met, the  
25 commissioner of assessments may appoint committees of the board of assessors to

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1 investigate any objections to the amount or valuation of any real ~~or personal~~ property  
2 which have been filed with the commissioner of assessments. The committees may  
3 at the direction of the commissioner of assessments report their investigation and  
4 recommendations to the board of review and any member of any such committee  
5 shall be a competent witness in any hearing before the board of review.

6 **SECTION 24.** 70.075 (6) of the statutes is amended to read:

7 70.075 (6) The board of assessors shall remain in session until all corrections  
8 and changes have been made, including all those resulting from investigations by  
9 committees of objections to valuations filed with the city assessor as provided in this  
10 section, after which the city assessor shall prepare the assessment rolls as corrected  
11 by the board of assessors and submit them to the board of review not later than the  
12 last Monday in July. A person assessed who has been notified of the determination  
13 of the board of assessors as required in sub. (4) is deemed to have accepted such  
14 determination unless the person notifies the city assessor in writing, within 15 days  
15 from the date that the notice of determination was issued under sub. (4), of a desire  
16 to present testimony before the board of review. After the board of review meets, the  
17 city assessor may appoint committees of the board of assessors to investigate any  
18 objections to the amount or valuation of any real ~~or personal~~ property which are  
19 referred to the city assessor by the board of review. The committees so appointed may  
20 at the city assessor's direction report their investigation and recommendations to the  
21 board of review and any member of any such committee shall be a competent witness  
22 in any hearing before the board of review.

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

24 **70.10 Assessment, when made, exemption.** The assessor shall assess all  
25 real ~~and personal~~ property as of the close of January 1 of each year. Except in cities

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1 of the 1st class and 2nd class cities that have a board of assessors under s. 70.075,  
2 the assessment shall be finally completed before the first Monday in April. All real  
3 property conveyed by condemnation or in any other manner to the state, any county,  
4 city, village or town by gift, purchase, tax deed or power of eminent domain before  
5 January 2 in such year shall not be included in the assessment. Assessment of  
6 manufacturing property subject to s. 70.995 shall be made according to that section.

7 **SECTION 26.** 70.11 (intro.) of the statutes is amended to read:

8 **70.11 Property exempted from taxation.** (intro.) The property described  
9 in this section is exempted from general property taxes if the property is exempt  
10 under sub. (1), (2), (18), (21), ~~(27)~~ or (30); if it was exempt for the previous year and  
11 its use, occupancy or ownership did not change in a way that makes it taxable; if the  
12 property was taxable for the previous year, the use, occupancy or ownership of the  
13 property changed in a way that makes it exempt and its owner, on or before March 1,  
14 files with the assessor of the taxation district where the property is located a form  
15 that the department of revenue prescribes or if the property did not exist in the  
16 previous year and its owner, on or before March 1, files with the assessor of the  
17 taxation district where the property is located a form that the department of revenue  
18 prescribes. Except as provided in subs. (3m) (c), (4) (b), (4a) (f), and (4d), leasing a  
19 part of the property described in this section does not render it taxable if the lessor  
20 uses all of the leasehold income for maintenance of the leased property or  
21 construction debt retirement of the leased property, or both, and, except for  
22 residential housing, if the lessee would be exempt from taxation under this chapter  
23 if it owned the property. Any lessor who claims that leased property is exempt from  
24 taxation under this chapter shall, upon request by the tax assessor, provide records

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1 relating to the lessor's use of the income from the leased property. Property exempted  
2 from general property taxes is:

3 **SECTION 27.** 70.11 (3m) (a) (intro.) of the statutes, as affected by 2013 Wisconsin  
4 Act 20, is amended to read:

5 70.11 **(3m)** (a) (intro.) All real ~~and personal~~ property of a housing facility, not  
6 including a housing facility owned or used by a university fraternity or sorority,  
7 college fraternity or sorority, or high school fraternity or sorority, for which all of the  
8 following applies:

9 **SECTION 28.** 70.11 (4m) (a) of the statutes is amended to read:

10 70.11 **(4m)** (a) Real property owned and used ~~and personal property used~~  
11 exclusively for the purposes of any hospital of 10 beds or more devoted primarily to  
12 the diagnosis, treatment or care of the sick, injured, or disabled, which hospital is  
13 owned and operated by a corporation, voluntary association, foundation or trust,  
14 except an organization that is organized under s. 185.981 or ch. 611, 613 or 614 and  
15 that offers a health maintenance organization as defined in s. 609.01 (2) or a limited  
16 service health organization as defined in s. 609.01 (3) or an organization that is  
17 issued a certificate of authority under ch. 618 and that offers a health maintenance  
18 organization or a limited service health organization, no part of the net earnings of  
19 which inures to the benefit of any shareholder, member, director or officer, and which  
20 hospital is not operated principally for the benefit of or principally as an adjunct of  
21 the private practice of a doctor or group of doctors. This exemption does not apply  
22 to property used for commercial purposes, as a health and fitness center or as a  
23 doctor's office. The exemption for residential property shall be limited to dormitories  
24 of 12 or more units which house student nurses enrolled in a state accredited school  
25 of nursing affiliated with the hospital.

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1           **SECTION 29.** 70.11 (9) of the statutes is amended to read:

2           70.11 **(9)** MEMORIALS. All memorial halls and the real estate upon which the  
3 same are located, owned and occupied by any organization of United States war  
4 veterans organized pursuant to act of congress and domesticated in this state  
5 pursuant to the laws of this state, containing permanent memorial tablets with the  
6 names of former residents of any given town, village, city or county who lost their  
7 lives in the military or naval service of the state or the United States in any war  
8 inscribed thereon, ~~and all personal property owned by such organizations,~~ and all  
9 buildings erected, purchased or maintained by any county, city, town or village as  
10 memorials under s. 45.72. The renting of such halls or buildings for public purposes  
11 shall not render them taxable, provided that all income derived therefrom be used  
12 for the upkeep and maintenance thereof. Where such hall or building is used in part  
13 for exempt purposes and in part for pecuniary profit, it shall be assessed for taxation  
14 to the extent of such use for pecuniary profit as provided in s. 70.1105 (1).

15           **SECTION 30.** 70.11 (11) of the statutes is amended to read:

16           70.11 **(11)** BIBLE CAMPS. All real property not exceeding 30 acres ~~and the~~  
17 ~~personal property situated therein,~~ of any Bible camp conducted by a religious  
18 nonprofit corporation organized under the laws of this state, so long as the property  
19 is used for religious purposes and not for pecuniary profit of any individual.

20           **SECTION 31.** 70.11 (12) (b) of the statutes is amended to read:

21           70.11 **(12)** (b) Real property not exceeding 40 acres ~~and the personal property~~  
22 ~~located thereon~~ owned by units which are not organized in this state of the  
23 organizations listed in par. (a). No such unit which is not organized in this state may  
24 claim an exemption for more than a total of 80 rods of shoreline on lakes, rivers and  
25 streams.

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1           **SECTION 32.** 70.11 (13) of the statutes is amended to read:

2           70.11 **(13)** CEMETERIES. Land owned by cemetery authorities, as defined in s.  
3 157.061 (2), and used exclusively as public burial grounds and tombs and  
4 monuments therein, and privately owned burial lots; land adjoining such burial  
5 grounds, owned and occupied exclusively by the cemetery authority for cemetery  
6 purposes; ~~personal property owned by any cemetery authority and necessary for the~~  
7 ~~care and management of burial grounds;~~ burial sites and contiguous lands which are  
8 cataloged under s. 157.70 (2) (a).

9           **SECTION 33.** 70.11 (15) of the statutes is amended to read:

10           70.11 **(15)** MANURE STORAGE FACILITIES. Any manure storage facility used by a  
11 farmer. ~~This exemption shall apply whether the facility is deemed personal property~~  
12 ~~or is so affixed to the realty as to be classified as real estate.~~

13           **SECTION 34.** 70.11 (21) (title) of the statutes is amended to read:

14           70.11 **(21)** (title) TREATMENT PLANT AND POLLUTION ABATEMENT ~~EQUIPMENT~~  
15 PROPERTY.

16           **SECTION 35.** 70.11 (21) (am) of the statutes is amended to read:

17           70.11 **(21)** (am) All property purchased or constructed as a waste treatment  
18 facility used exclusively and directly to remove, store, or cause a physical or chemical  
19 change in industrial waste or air contaminants for the purpose of abating or  
20 eliminating pollution of surface waters, the air, or waters of the state if that property  
21 is not used to grow agricultural products for sale and, if the property's owner is taxed  
22 under ch. 76, if the property is approved by the department of revenue. The  
23 department of natural resources and department of health services shall make  
24 recommendations upon request to the department of revenue regarding such

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1 property. ~~All property purchased or upon which construction began prior to~~  
2 ~~July 31, 1975, shall be subject to s. 70.11 (21), 1973 stats.~~

3 **SECTION 36.** 70.11 (26) of the statutes is amended to read:

4 70.11 **(26)** PROPERTY OF INDUSTRIAL DEVELOPMENT AGENCIES. All real and  
5 personal property owned by an industrial development agency formed under s. 59.57  
6 (2). ~~Any such property subject to contract of sale or lease shall be taxed as personal~~  
7 ~~property to the vendee or lessee thereof.~~

8 **SECTION 37.** 70.11 (27) of the statutes is repealed.

9 **SECTION 38.** 70.11 (31) of the statutes is amended to read:

10 70.11 **(31)** SPORTS AND ENTERTAINMENT FACILITIES. Real and personal property  
11 consisting of or contained in a sports and entertainment facility, including related or  
12 auxiliary structures, constructed by a nonprofit corporation for the purpose of  
13 donation to the state or to an instrumentality of the state, if the state indicates by  
14 legislative or executive action that it will accept the facility. This exemption shall  
15 apply during construction and operation if the facility is owned by a nonprofit  
16 corporation, the state or an instrumentality of the state.

17 **SECTION 39.** 70.11 (31m) of the statutes is amended to read:

18 70.11 **(31m)** RAILROAD HISTORICAL SOCIETIES. Right-of-way and rolling stock  
19 owned by railroad historical societies.

20 **SECTION 40.** 70.11 (32) of the statutes is amended to read:

21 70.11 **(32)** NONPROFIT YOUTH HOCKEY ASSOCIATIONS. Land not exceeding 13 acres,  
22 and the buildings on that land ~~and personal property~~, if the land is owned or leased  
23 by and the buildings and personal property are owned by, and all the property is used  
24 exclusively for the purposes of, a nonprofit youth hockey association, except that the  
25 exemption under this subsection does not apply to the property of a nonprofit youth

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1 hockey association if any of its property was funded in whole or in part by industrial  
2 revenue bonds unless that association's facilities were placed in operation after  
3 January 1, 1988. Leasing all or a portion of the property does not render that  
4 property taxable if all of the leasehold income is used for maintenance of the leased  
5 property.

6 **SECTION 41.** 70.11 (39) and (39m) of the statutes are repealed.

7 **SECTION 42.** 70.111 of the statutes, as affected by 2013 Wisconsin Act 20, is  
8 repealed.

9 **SECTION 43.** 70.112 (1), (5) and (6) of the statutes are repealed.

10 **SECTION 44.** 70.112 (4) (b) of the statutes is amended to read:

11 70.112 (4) (b) If real ~~or tangible personal~~ property is used more than ~~50%~~ 50  
12 percent, as determined by the department of revenue, in the operation of a telephone  
13 company that is subject to the tax imposed under s. 76.81, the department of revenue  
14 shall assess the property and that property shall be exempt from the general  
15 property taxes imposed under this chapter. If real ~~or tangible personal~~ property is  
16 used less than ~~50%~~ 50 percent, as determined by the department of revenue, in the  
17 operation of a telephone company that is subject to the tax imposed under s. 76.81,  
18 the taxation district in which the property is located shall assess the property and  
19 that property shall be subject to the general property taxes imposed under this  
20 chapter.

21 **SECTION 45.** 70.13 of the statutes is repealed.

22 **SECTION 46.** 70.14 of the statutes is repealed.

23 **SECTION 47.** 70.15 of the statutes is repealed.

24 **SECTION 48.** 70.17 (1) of the statutes is amended to read:



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

10           **SECTION 49.** 70.174 of the statutes is amended to read:

11           **70.174 Improvements on government-owned land.** Improvements made  
12           by any person on land within this state owned by the United States ~~may~~ shall be  
13           assessed ~~either~~ as real ~~or personal~~ property to the person making the ~~same~~  
14           improvements, if ascertainable, and otherwise to the occupant ~~thereof~~ of the  
15           improvements or the person receiving benefits ~~therefrom~~ from the improvements.

16           **SECTION 50.** 70.18 of the statutes is repealed.

17           **SECTION 51.** 70.19 of the statutes is repealed.

18           **SECTION 52.** 70.20 of the statutes is repealed.

19           **SECTION 53.** 70.21 of the statutes is repealed.

20           **SECTION 54.** 70.22 of the statutes is repealed.

21           **SECTION 55.** 70.29 of the statutes is repealed.

22           **SECTION 56.** 70.30 of the statutes is repealed.

23           **SECTION 57.** 70.34 of the statutes is repealed.

24           **SECTION 58.** 70.345 of the statutes is repealed.

25           **SECTION 59.** 70.35 of the statutes is repealed.

**ASSEMBLY BILL 911****SECTION 60**

1           **SECTION 60.** 70.36 of the statutes is repealed.

2           **SECTION 61.** 70.365 of the statutes, as affected by 2013 Wisconsin Act ... (Senate  
3 Bill 414), is amended to read:

4           **70.365 Notice of changed assessment.** When the assessor assesses any  
5 taxable real property, ~~or any improvements taxed as personal property under s. 77.84~~  
6 ~~(1)~~, and arrives at a different total than the assessment of it for the previous year,  
7 the assessor shall notify the person assessed if the address of the person is known  
8 to the assessor, otherwise the occupant of the property. If the assessor determines  
9 that land assessed under s. 70.32 (2r) for the previous year is no longer eligible to be  
10 assessed under s. 70.32 (2r), and the current classification under s. 70.32 (2) (a) is not  
11 undeveloped, agricultural forest, productive forest land, or other, the assessor shall  
12 notify the person assessed if the assessor knows the person's address, or otherwise  
13 the occupant of the property, that the person assessed may be subject to a conversion  
14 charge under s. 74.485. Any notice issued under this section shall be in writing and  
15 shall be sent by ordinary mail at least 15 days before the meeting of the board of  
16 review or before the meeting of the board of assessors in 1st class cities and in 2nd  
17 class cities that have a board of assessors under s. 70.075, except that, in any year  
18 in which the taxation district conducts a revaluation under s. 70.05, the notice shall  
19 be sent at least 30 days before the meeting of the board of review or board of  
20 assessors. The notice shall contain the amount of the changed assessment and the  
21 time, date, and place of the meeting of the local board of review or of the board of  
22 assessors. However, if the assessment roll is not complete, the notice shall be sent  
23 by ordinary mail at least 15 days prior to the date to which the board of review or  
24 board of assessors has adjourned, except that, in any year in which the taxation  
25 district conducts a revaluation under s. 70.05, the notice shall be sent at least 30 days

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1 prior to the date to which the board of review or board of assessors has adjourned.  
2 The assessor shall attach to the assessment roll a statement that the notices required  
3 by this section have been mailed and failure to receive the notice shall not affect the  
4 validity of the changed assessment, the resulting changed tax, the procedures of the  
5 board of review or of the board of assessors or the enforcement of delinquent taxes  
6 by statutory means. After the person assessed or the occupant of the property  
7 receives notice under this section, if the assessor changes the assessment as a result  
8 of the examination of the rolls as provided in s. 70.45 and the person assessed waives,  
9 in writing and on a form prescribed or approved by the department of revenue, the  
10 person's right to the notice of the changed assessment under this section, no  
11 additional notice is required under this section. The secretary of revenue shall  
12 prescribe the form of the notice required under this section. The form shall include  
13 information notifying the taxpayer of the procedures to be used to object to the  
14 assessment. The form shall also indicate whether the person assessed may be  
15 subject to a conversion charge under s. 74.485.

16 **SECTION 62.** 70.40 (5) of the statutes is amended to read:

17 70.40 (5) All laws not in conflict with this section relating to the assessment,  
18 collection and payment of ~~personal~~ property taxes and the correction of errors in  
19 assessment and tax rolls, shall apply to the tax imposed in this section.

20 **SECTION 63.** 70.42 (5) of the statutes is amended to read:

21 70.42 (5) All laws not in conflict with this section relating to the assessment,  
22 collection and payment of ~~personal~~ property taxes, the correction of errors in  
23 assessment and tax rolls, shall apply to the tax imposed under this section.

24 **SECTION 64.** 70.421 (1) of the statutes is amended to read:

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1           70.421 (1) Every person operating a crude oil refinery in this state, shall on or  
2 before January 31 of each year pay an annual occupation tax of a sum equal to 5 cents  
3 per ton upon all crude oil handled during the preceding year ending April 30 except  
4 that as of December 15, 1979, such tax shall apply to the year ending the December  
5 31 which is 2 years prior to the payment due date. ~~All such crude oil so handled and~~  
6 ~~all petroleum products refined therefrom, in the possession of the refinery, shall be~~  
7 ~~exempt from all personal property taxation, either state or municipal.~~

8           **SECTION 65.** 70.421 (5) of the statutes is amended to read:

9           70.421 (5) All laws not in conflict with this section relating to the assessment,  
10 collection and payment of ~~personal~~ property taxes and the correction of errors in  
11 assessment and tax rolls, shall apply to the tax herein imposed.

12           **SECTION 66.** 70.43 (2) of the statutes is amended to read:

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

20           **SECTION 67.** 70.44 (1) of the statutes is amended to read:

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

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

5 **SECTION 68.** 70.47 (7) (aa) of the statutes is amended to read:

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

10 **SECTION 69.** 70.47 (14) of the statutes is amended to read:

11 70.47 (14) TAX PAYMENTS. In the event the board of review has not completed  
12 its review or heard an objection to an assessment on real ~~or personal~~ property prior  
13 to the date the taxes predicated upon such assessment are due, or in the event there  
14 is an appeal as provided in sub. (13) and s. 74.37 from the correction of the board of  
15 review to the court, the time for payment of such taxes as levied is the same as  
16 provided in ch. 74 and if not paid in the time prescribed, such taxes are delinquent  
17 and subject to the same provisions as other delinquent taxes.

18 **SECTION 70.** 70.47 (15) of the statutes is repealed.

19 **SECTION 71.** 70.47 (16) (a) of the statutes is amended to read:

20 70.47 (16) (a) In 1st class cities all objections to the amount or valuation of real  
21 ~~or personal~~ property shall be first made in writing and filed with the commissioner  
22 of assessments on or before the 3rd Monday in May. No person may, in any action  
23 or proceeding, question the amount or valuation of real ~~or personal~~ property in the  
24 assessment rolls of the city unless objections have been so filed. The board may not  
25 waive the requirement that objections be in writing. Persons who own land and

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1 improvements to that land may object to the aggregate valuation of that land and  
2 improvements to that land, but no person who owns land and improvements to that  
3 land may object only to the valuation of that land or only to the valuation of  
4 improvements to that land. If the objections have been investigated by a committee  
5 of the board of assessors under s. 70.07 (6), the board of review may adopt the  
6 recommendation of the committee unless the objector requests or the board orders  
7 a hearing. At least 2 days' notice of the time fixed for the hearing shall be given to  
8 the objector or attorney and to the city attorney of the city. The provisions of the  
9 statutes relating to boards of review not inconsistent with this subsection apply to  
10 proceedings before the boards of review of 1st class cities, except that the board need  
11 not adjourn until the assessment roll is completed by the commissioner of  
12 assessments, as required in s. 70.07 (6), but may immediately hold hearings on  
13 objections filed with the commissioner of assessments, and the changes, corrections  
14 and determinations made by the board acting within its powers shall be prima facie  
15 correct. Appeal from the determination shall be by an action under ~~sub. (13)~~ for  
16 certiorari commenced within 90 days after the taxpayer receives the notice under  
17 sub. (12). The action shall be given preference. ~~If the court on the appeal finds any~~  
18 ~~error in the proceedings of the board that renders the assessment or the proceedings~~  
19 ~~void or, with regard to an objection that is subject to par. (c), if the court determines~~  
20 ~~that the board lacked good cause to deny a request for a deposition subpoena, it shall~~  
21 ~~remand the assessment to the board for further proceedings in accordance with the~~  
22 ~~court's determination and retain jurisdiction of the matter until the board has~~  
23 ~~determined an assessment in accordance with the court's order. If the appellant~~  
24 ~~challenges the value determination that the board made at a proceeding under sub.~~  
25 ~~(16) (c), the court shall presume that the board's valuation is correct, except that the~~

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1 ~~presumption may be rebutted by a sufficient showing by the appellant that the~~  
2 ~~valuation is incorrect. If the presumption is rebutted, the court shall determine the~~  
3 ~~assessment without deference to the board of review and based on the record before~~  
4 ~~the board of review, except that the court may consider evidence that was not~~  
5 ~~available at the time of the hearing before the board or that the board refused to~~  
6 ~~consider, or that the court otherwise determines should be considered in order to~~  
7 ~~determine the correct assessment. In the event that an objection to the previous~~  
8 ~~year's assessment has not been resolved, the parties may agree that the assessment~~  
9 ~~for the previous year shall also apply for the current year and shall be included in~~  
10 ~~the court's review of the prior year's assessment without an additional hearing by the~~  
11 ~~board.~~

12 **SECTION 72.** 70.48 of the statutes is amended to read:

13 **70.48 Assessor to attend board of review.** The assessor or the assessor's  
14 authorized representative shall attend without order or subpoena all hearings before  
15 the board of review and under oath submit to examination and fully disclose to the  
16 board such information as the assessor may have touching the assessment and any  
17 other matters pertinent to the inquiry being made. All part-time assessors shall  
18 receive the same compensation for such attendance as is allowed to the members of  
19 the board but no county assessor or member of a county assessor's staff shall receive  
20 any compensation other than that person's regular salary for attendance at a board  
21 of review. The clerk shall make all corrections to the assessment roll ordered by the  
22 board of review, including all changes in the valuation of real property. When any  
23 valuation of real property is changed the clerk shall enter the valuation fixed by the  
24 board in red ink in the proper class above the figures of the assessor, and the figures  
25 of the assessor shall be crossed out with red ink. ~~The clerk shall also enter upon the~~

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1 ~~assessment roll, in the proper place, the names of all persons found liable to taxation~~  
2 ~~on personal property by the board of review, setting opposite such names respectively~~  
3 ~~the aggregate valuation of such property as determined by the assessor, after~~  
4 ~~deducting exemptions and making such corrections as the board has ordered. All~~  
5 ~~changes in valuation of personal property made by the board of review shall be made~~  
6 ~~in the same manner as changes in real estate.~~

7 **SECTION 73.** 70.49 (2) of the statutes is amended to read:

8 70.49 (2) The value of all real and personal property entered into the  
9 assessment roll to which such affidavit is attached by the assessor shall, in all actions  
10 and proceedings involving such values, be presumptive evidence that all such  
11 properties have been justly and equitably assessed in proper relationship to each  
12 other.

13 **SECTION 74.** 70.50 of the statutes is amended to read:

14 **70.50 Delivery of roll.** Except in counties that have a county assessment  
15 system under s. 70.99 and in cities of the 1st class and in 2nd class cities that have  
16 a board of assessors under s. 70.075 the assessor shall, on or before the first Monday  
17 in May, deliver the completed assessment roll and all the sworn statements and  
18 valuations of personal property to the clerk of the town, city or village, who shall file  
19 and preserve them in the clerk's office. On or before the first Monday in April, a  
20 county assessor under s. 70.99 shall deliver the completed assessment roll and all  
21 sworn statements and valuations of personal property to the clerks of the towns,  
22 cities and villages in the county, who shall file and preserve them in the clerk's office.

23 **SECTION 75.** 70.52 of the statutes is amended to read:

24 **70.52 Clerks to examine and correct rolls.** Each city, village, and town  
25 clerk upon receipt of the assessment roll shall carefully examine the roll. The clerk



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1 shall correct all double assessments, imperfect descriptions and other errors  
2 apparent upon the face of the roll, and strike off all parcels of real property not liable  
3 to taxation. The clerk shall add to the roll any parcel of real property ~~or item of~~  
4 ~~personal property~~ omitted by the assessors and immediately notify the assessors of  
5 the omissions. The assessors shall immediately view and value the omitted property  
6 and certify the valuation to the clerk. The clerk shall enter the valuation upon the  
7 roll, and the valuation shall be final. To enable the clerk to properly correct defective  
8 descriptions, the clerk may request aid, when necessary, from the county surveyor,  
9 whose fees for the services rendered shall be paid by the city, village, or town.

10 **SECTION 76.** 70.53 (1) (a) of the statutes is repealed.

11 **SECTION 77.** 70.555 of the statutes is amended to read:

12 **70.555 Provisions directory.** The directions herein given for the assessing  
13 of lands ~~and personal property~~ and levying and collecting taxes shall be deemed  
14 directory only, and no error or informality in the proceedings of any of the officers  
15 entrusted with the same, not affecting the substantial justice of the tax, shall vitiate  
16 or in anywise affect the validity of such tax or assessment.

17 **SECTION 78.** 70.64 (3) (c) of the statutes is repealed.

18 **SECTION 79.** 70.65 (2) (a) (intro.) and 1. of the statutes are consolidated,  
19 renumbered 70.65 (2) (a) and amended to read:

20 70.65 (2) (a) As shown on the assessment roll: ~~1. Identify, identify~~ all the real  
21 property within the taxation district and, with respect to each description of real  
22 property, the name and address of the owner and the assessed value.

23 **SECTION 80.** 70.65 (2) (a) 2. of the statutes is repealed.

24 **SECTION 81.** 70.65 (2) (b) (intro.) of the statutes is amended to read:

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1           70.65 (2) (b) (intro.) With respect to each description of real property and each  
2 owner of taxable personal property:

3           **SECTION 82.** 70.68 of the statutes is repealed.

4           **SECTION 83.** 70.73 (1) (b) of the statutes is amended to read:

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

11          **SECTION 84.** 70.73 (1) (c) of the statutes is amended to read:

12          70.73 (1) (c) At the time and place designated in the notice given under par. (b),  
13 the assessment roll shall be corrected by entering the correct names of the persons  
14 liable to assessment, ~~both as to real and personal property~~, describing each parcel of  
15 land and giving the proper valuation to each parcel separately owned. The total  
16 valuation given to the separate tracts of real estate shall be equal to the valuation  
17 given to the same property when the several parcels were assessed together.

18          **SECTION 85.** 70.73 (1) (d) of the statutes is amended to read:

19          70.73 (1) (d) The valuation of parcels of land ~~or correction of names of persons~~  
20 ~~whose personal property is assessed~~ under this subsection may be made at any time  
21 before the tax roll is returned to the county treasurer for the year in which the tax  
22 is levied. The valuation ~~or correction of names~~, when made under this subsection,  
23 shall be held just and correct and be final and conclusive.

24          **SECTION 86.** 70.84 of the statutes is amended to read:

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

21           **SECTION 87.** 70.995 (1) (a) of the statutes is amended to read:

22           70.995 (1) (a) In this section “manufacturing property” includes all lands,  
23 buildings, structures and other real property used in manufacturing, assembling,  
24 processing, fabricating, making or milling tangible personal property for profit.  
25 Manufacturing property also includes warehouses, storage facilities and office

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1 structures when the predominant use of the warehouses, storage facilities or offices  
2 is in support of the manufacturing property, ~~and all personal property owned or used~~  
3 ~~by any person engaged in this state in any of the activities mentioned, and used in~~  
4 ~~the activity, including raw materials, supplies, machinery, equipment, work in~~  
5 ~~process and finished inventory when located at the site of the activity.~~

6 Establishments engaged in assembling component parts of manufactured products  
7 are considered manufacturing establishments if the new product is neither a  
8 structure nor other fixed improvement. Materials processed by a manufacturing  
9 establishment include products of agriculture, forestry, fishing, mining and  
10 quarrying. For the purposes of this section, establishments which engage in mining  
11 metalliferous minerals are considered manufacturing establishments.

12 **SECTION 88.** 70.995 (4) of the statutes is amended to read:

13 70.995 (4) Whenever real property ~~or tangible personal property~~ is used for  
14 one, or some combination, of the processes mentioned in sub. (3) and also for other  
15 purposes, the department of revenue, if satisfied that there is substantial use in one  
16 or some combination of such processes, may assess the property under this section.  
17 For all purposes of this section the department of revenue shall have sole discretion  
18 for the determination of what is substantial use and what description of real property  
19 ~~or what unit of tangible personal property~~ shall constitute "the property" to be  
20 included for assessment purposes, and, in connection herewith, the department may  
21 include in a real property unit, real property owned by different persons. Vacant  
22 property designed for use in manufacturing, assembling, processing, fabricating,  
23 making or milling tangible property for profit may be assessed under this section or  
24 under s. 70.32 (1), and the period of vacancy may not be the sole ground for making  
25 that determination. In those specific instances where a portion of a description of

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1 real property includes manufacturing property rented or leased and operated by a  
2 separate person which does not satisfy the substantial use qualification for the entire  
3 property, the local assessor shall assess the entire real property description ~~and all~~  
4 ~~personal property not exempt under s. 70.11 (27)~~. The applicable portions of the  
5 standard manufacturing property report form under sub. (12) as they relate to  
6 manufacturing machinery and equipment shall be submitted by such person.

7 **SECTION 89.** 70.995 (7) (b) of the statutes is amended to read:

8 70.995 (7) (b) Each 5 years, or more frequently if the department of revenue's  
9 workload permits and if in the department's judgment it is desirable, the department  
10 of revenue shall complete a field investigation or on-site appraisal at full value under  
11 ~~ss. s. 70.32 (1) and 70.34~~ of all manufacturing property in this state.

12 **SECTION 90.** 70.995 (8) (b) 1. of the statutes, as affected by 2013 Wisconsin Act  
13 54, is amended to read:

14 70.995 (8) (b) 1. The department of revenue shall annually notify each  
15 manufacturer assessed under this section and the municipality in which the  
16 manufacturing property is located of the full value of all real ~~and personal~~ property  
17 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st  
18 class mail or electronic mail. In addition, the notice shall specify that objections to  
19 valuation, amount, or taxability must be filed with the state board of assessors no  
20 later than 60 days after the date of the notice of assessment, that objections to a  
21 change from assessment under this section to assessment under s. 70.32 (1) must be  
22 filed no later than 60 days after the date of the notice, that the fee under par. (c) 1.  
23 or (d) must be paid and that the objection is not filed until the fee is paid. For  
24 purposes of this subdivision, an objection is considered timely filed if received by the  
25 state board of assessors no later than 60 days after the date of the notice or sent to

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1 the state board of assessors by certified mail in a properly addressed envelope, with  
2 postage paid, that is postmarked before midnight of the last day for filing. A  
3 statement shall be attached to the assessment roll indicating that the notices  
4 required by this section have been mailed and failure to receive the notice does not  
5 affect the validity of the assessments, the resulting tax on real ~~or personal~~ property,  
6 the procedures of the tax appeals commission or of the state board of assessors, or  
7 the enforcement of delinquent taxes by statutory means.

8 **SECTION 91.** 70.995 (12) (a) of the statutes is amended to read:

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

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1 be submitted and the date when the assessor affixes the just valuation. In the case  
2 of underpayments determined after an objection under s. 70.995 (8) (d), interest shall  
3 be added at the average annual discount interest rate determined by the last auction  
4 of 6-month U.S. treasury bills before the objection per day for the period of time  
5 between the date when the tax was due and the date when it is paid.

6 **SECTION 92.** 70.995 (12r) of the statutes is repealed.

7 **SECTION 93.** 71.17 (2) of the statutes is amended to read:

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

18 **SECTION 94.** 71.52 (7) of the statutes is amended to read:

19 71.52 (7) "Property taxes accrued" means real ~~or personal~~ property taxes or  
20 monthly municipal permit fees under s. 66.0435 (3) (c), exclusive of special  
21 assessments, delinquent interest and charges for service, levied on a homestead  
22 owned by the claimant or a member of the claimant's household. "Real ~~or personal~~  
23 property taxes" means those levied under ch. 70, less the tax credit, if any, afforded  
24 in respect of such property by s. 79.10. If a homestead is owned by 2 or more persons  
25 or entities as joint tenants or tenants in common or is owned as marital property or

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1 survivorship marital property and one or more such persons, entities or owners is not  
2 a member of the claimant's household, property taxes accrued is that part of property  
3 taxes accrued levied on such homestead, reduced by the tax credit under s. 79.10,  
4 that reflects the ownership percentage of the claimant and the claimant's household,  
5 except that if a homestead is owned by 2 or more natural persons or if 2 or more  
6 natural persons have an interest in a homestead, one or more of whom is not a  
7 member of the claimant's household, and the claimant has a present interest, as that  
8 term is used in s. 700.03 (1), in the homestead and is required by the terms of a will  
9 that transferred the homestead or interest in the homestead to the claimant to pay  
10 the entire amount of property taxes levied on the homestead, property taxes accrued  
11 is property taxes accrued levied on such homestead, reduced by the tax credit under  
12 s. 79.10. A marital property agreement or unilateral statement under ch. 766 has  
13 no effect in computing property taxes accrued for a person whose homestead is not  
14 the same as the homestead of that person's spouse. For purposes of this subsection,  
15 property taxes are "levied" when the tax roll is delivered to the local treasurer for  
16 collection. If a homestead is sold or purchased during the calendar year of the levy,  
17 the property taxes accrued for the seller and the buyer are the amount of the tax levy  
18 prorated to each in proportion to the periods of time each both owned and occupied  
19 the homestead during the year to which the claim relates. The seller may use the  
20 closing agreement pertaining to the sale of the homestead, the property tax bill for  
21 the year before the year to which the claim relates or the property tax bill for the year  
22 to which the claim relates as the basis for computing property taxes accrued, but  
23 those taxes are allowable only for the portion of the year during which the seller  
24 owned and occupied the sold homestead. If a household owns and occupies 2 or more  
25 homesteads in the same calendar year, property taxes accrued is the sum of the



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1 prorated property taxes accrued attributable to the household for each of such  
2 homesteads. If the household owns and occupies the homestead for part of the  
3 calendar year and rents a homestead for part of the calendar year, it may include both  
4 the proration of taxes on the homestead owned and rent constituting property taxes  
5 accrued with respect to the months the homestead is rented in computing the amount  
6 of the claim under s. 71.54 (1). If a homestead is an integral part of a multipurpose  
7 or multidwelling building, property taxes accrued are the percentage of the property  
8 taxes accrued on that part of the multipurpose or multidwelling building occupied  
9 by the household as a principal residence plus that same percentage of the property  
10 taxes accrued on the land surrounding it, not exceeding one acre, that is reasonably  
11 necessary for use of the multipurpose or multidwelling building as a principal  
12 residence, except as the limitations of s. 71.54 (2) (b) apply. If the homestead is part  
13 of a farm, property taxes accrued are the property taxes accrued on up to 120 acres  
14 of the land contiguous to the claimant's principal residence and include the property  
15 taxes accrued on all improvements to real property located on such land, except as  
16 the limitations of s. 71.54 (2) (b) apply.

17 **SECTION 95.** 71.80 (1) (a) of the statutes is amended to read:

18 71.80 (1) (a) The department shall assess incomes as provided in this chapter,  
19 and in performance of such duty the department ~~shall possess all powers now or~~  
20 ~~hereafter granted by law to the department in the assessment of personal property~~  
21 ~~and also the power to may estimate incomes.~~

22 **SECTION 96.** 71.91 (5m) (a) of the statutes is renumbered 71.91 (5m).

23 **SECTION 97.** 71.91 (5m) (b) of the statutes is repealed.

24 **SECTION 98.** 73.03 (20) of the statutes is amended to read:

**ASSEMBLY BILL 911****SECTION 98**

1           73.03 (20) To investigate all delinquent ~~personal property, death and estate,~~  
2 income, or franchise taxes and surtaxes in the state, and the possibility of the  
3 collection of them, and to require taxing officials, including town treasurers, county  
4 treasurers, sheriffs, and district attorneys, to institute proceedings, actions, and  
5 prosecutions for the collection of delinquent taxes so that the amount of delinquent  
6 taxes shall be reduced to the minimum. In carrying out this subsection the  
7 department of revenue may examine or cause to be examined by any agent,  
8 employee, or representative designated by it for that purpose, any books, papers,  
9 records, or memoranda of any corporation, limited liability company, partnership, or  
10 individual bearing upon the collection of any delinquent taxes and may require the  
11 attendance of the officials of any corporation or limited liability company or of any  
12 other person having knowledge in the premises and may take testimony and require  
13 proof material for their information upon any matter that they deem of value for the  
14 purpose of enforcing the payment of delinquent taxes. The department of revenue  
15 may also perform other duties and adopt other procedures that may be necessary to  
16 carry out this subsection and direct that proceedings, actions, and prosecutions be  
17 instituted to enforce the laws relating to the collection of delinquent taxes of every  
18 kind. To this end, the department of justice shall, upon the request of the department  
19 of revenue, conduct such actions, proceedings, or prosecutions or assist the local  
20 town, city, village, or county officials in them or assist the district attorneys.

21           **SECTION 99.** 73.06 (3) of the statutes is amended to read:

22           73.06 (3) The department of revenue, through its supervisors of equalization,  
23 shall examine and test the work of assessors during the progress of their assessments  
24 and ascertain whether any of them is assessing property at other than full value or  
25 is omitting property subject to taxation from the roll. The department and such

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1 supervisors shall have the rights and powers of a local assessor for the examination  
2 of persons and property and for the discovery of property subject to taxation. If any  
3 property has been omitted or not assessed according to law, they shall bring the same  
4 to the attention of the local assessor of the proper district and if such local assessor  
5 shall neglect or refuse to correct the assessment they shall report the fact to the board  
6 of review. ~~If it discovers errors in identifying or valuing property that is exempt~~  
7 ~~under s. 70.11 (39) or (39m), the department shall change the specification of the~~  
8 ~~property as taxable or exempt and shall change the value of the property. All~~  
9 ~~disputes between the department, municipalities and property owners about the~~  
10 ~~taxability or value of property that is reported under s. 79.095 (2) (a) or of the~~  
11 ~~property under s. 70.995 (12r) shall be resolved by using the procedures under s.~~  
12 ~~70.995 (8).~~

13 **SECTION 100.** 74.05 (1) of the statutes is amended to read:

14 74.05 (1) DEFINITION. In this section, “error in the tax roll” means an error in  
15 the description of any real ~~or personal~~ property, in the identification of the owner or  
16 person to whom the property is assessed or in the amount of the tax or an error  
17 resulting from a palpably erroneous entry in the assessment roll.

18 **SECTION 101.** 74.09 (2) of the statutes is amended to read:

19 74.09 (2) PREPARATION. The clerk of the taxation district shall prepare the real  
20 ~~and personal~~ property tax bills. The form of the property tax bill shall be prescribed  
21 by the department of revenue and shall be uniform.

22 **SECTION 102.** 74.11 (4) of the statutes is repealed.

23 **SECTION 103.** 74.11 (6) (a) of the statutes is amended to read:

**ASSEMBLY BILL 911****SECTION 103**

1           74.11 (6) (a) Payments made on or before January 31 and payments of taxes  
2           on improvements on leased land that are assessed as personal property shall be  
3           made to the taxation district treasurer.

4           **SECTION 104.** 74.11 (10) (a) of the statutes is amended to read:

5           74.11 (10) (a) If all special assessments, special charges, and special taxes and  
6           personal property taxes due under sub. (3) or (4) are not paid in full on or before the  
7           due date, the amounts unpaid are delinquent as of the day after the due date of the  
8           first installment or of the lump-sum payment.

9           **SECTION 105.** 74.11 (11) (a) of the statutes is renumbered 74.11 (11).

10          **SECTION 106.** 74.11 (11) (b) of the statutes is repealed.

11          **SECTION 107.** 74.11 (12) (a) (intro.) of the statutes is amended to read:

12          74.11 (12) (a) (intro.) Except as provided in ~~pars.~~ par. (c) and (d), if a taxation  
13          district treasurer or county treasurer receives a payment from a taxpayer which is  
14          not sufficient to pay all amounts due, the treasurer shall apply the payment to the  
15          amounts due, including interest and penalties, in the following order:

16          **SECTION 108.** 74.11 (12) (a) 1g. of the statutes is repealed.

17          **SECTION 109.** 74.11 (12) (b) of the statutes is amended to read:

18          74.11 (12) (b) The allocation under par. (a) ~~1g.~~ 1m. to 4. is conclusive for  
19          purposes of settlement under ss. 74.23 to 74.29 and for determining delinquencies  
20          under this section.

21          **SECTION 110.** 74.11 (12) (d) of the statutes is repealed.

22          **SECTION 111.** 74.12 (6) of the statutes is repealed.

23          **SECTION 112.** 74.12 (7) of the statutes is amended to read:

24          74.12 (7) **DELINQUENT FIRST INSTALLMENT.** If the first installment of real  
25          property taxes, ~~personal property taxes on improvements on leased land~~ or special

**ASSEMBLY BILL 911****SECTION 112**

1 assessments to which an installment option pertains is not paid on or before 5  
2 working days after January 31, the entire amount of the remaining unpaid taxes or  
3 special assessments to which an installment option pertains on that parcel is  
4 delinquent as of February 1.

5 **SECTION 113.** 74.12 (8) of the statutes is amended to read:

6 74.12 (8) DELINQUENT 2ND OR SUBSEQUENT INSTALLMENT. If the 2nd or any  
7 subsequent installment payment of real property taxes, ~~personal property taxes on~~  
8 ~~improvements on leased land~~ or special assessments to which an installment option  
9 pertains is not paid by 5 working days after the due date specified in the ordinance,  
10 the entire amount of the remaining unpaid taxes or special assessments to which an  
11 installment option pertains on that parcel is delinquent as of the first day of the  
12 month after the payment is due and interest and penalties are due under sub. (10).

13 **SECTION 114.** 74.12 (9) (a) of the statutes is amended to read:

14 74.12 (9) (a) If all special assessments to which an installment option does not  
15 pertain, special charges, and special taxes and ~~personal property taxes~~ that are due  
16 under sub. (5) ~~or (6)~~ are not paid in full on or before 5 working days after January  
17 31, the amounts unpaid are delinquent as of February 1.

18 **SECTION 115.** 74.12 (10) (a) of the statutes is amended to read:

19 74.12 (10) (a) All real property taxes, special assessments, special charges and  
20 special taxes that become delinquent and are paid on or before July 31, ~~and all~~  
21 ~~delinquent personal property taxes, whenever paid,~~ shall be paid, together with  
22 interest and penalties charged from the preceding February 1, to the taxation district  
23 treasurer.

24 **SECTION 116.** 74.12 (11) (a) (intro.) of the statutes is amended to read:

**ASSEMBLY BILL 911****SECTION 116**

1           74.12 (11) (a) (intro.) Except as provided in ~~pars. par. (c) and (d)~~, if a taxation  
2 district treasurer or county treasurer receives a payment from a taxpayer which is  
3 not sufficient to pay all amounts due, the treasurer shall apply the payment to the  
4 amounts due, including interest and penalties, in the following order:

5           **SECTION 117.** 74.12 (11) (a) 1g. of the statutes is repealed.

6           **SECTION 118.** 74.12 (11) (b) of the statutes is amended to read:

7           74.12 (11) (b) The allocation under par. (a) ~~1g.~~ 1m. to 4. is conclusive for  
8 purposes of settlement under ss. 74.29 and 74.30 and for determining delinquencies  
9 under this section.

10          **SECTION 119.** 74.12 (11) (d) of the statutes is repealed.

11          **SECTION 120.** 74.13 (1) (b) of the statutes is amended to read:

12          74.13 (1) (b) ~~Except as provided in sub. (3), general~~ General property taxes,  
13 special assessments, special charges and special taxes may be paid in advance of the  
14 levy during the period from August 1 until the 3rd Monday in December.

15          **SECTION 121.** 74.13 (3) of the statutes is repealed.

16          **SECTION 122.** 74.25 (1) (b) (intro.) and 2. of the statutes are consolidated,  
17 renumbered 74.25 (1) (b) 1m. and amended to read:

18          74.25 (1) (b) 1m. After making the distribution under par. (a), the taxation  
19 district treasurer shall ~~do all of the following:~~ 2. Pay pay to each taxing jurisdiction  
20 within the district its proportionate share of real property taxes, except that the  
21 treasurer shall pay the state's proportionate share to the county. As part of that  
22 distribution, the taxation district treasurer shall retain for the taxation district and  
23 for each tax incremental district within the taxation district its proportionate share  
24 of real property taxes.

25          **SECTION 123.** 74.25 (1) (b) 1. of the statutes is repealed.

**ASSEMBLY BILL 911****SECTION 124**

1           **SECTION 124.** 74.25 (1) (b) 3. of the statutes is amended to read:

2           74.25 (1) (b) 3. Pay to each taxing jurisdiction within the district its  
3 proportionate share of taxes on improvements on leased land, except that the  
4 treasurer shall pay the state's proportionate share to the county and ~~except the~~  
5 ~~taxation district may pay in full all taxes on improvements on leased land, as~~  
6 ~~provided with subd. 1.~~ As part of that distribution, the taxation district treasurer  
7 shall allocate to each tax incremental district within the taxation district its  
8 proportionate share of taxes on improvements on leased land.

9           **SECTION 125.** 74.27 of the statutes is amended to read:

10           **74.27 March settlement between counties and the state.** On or before  
11 March 15, the county treasurer shall send to the secretary of administration the  
12 state's proportionate shares share of taxes under ss. 74.23 (1) (b) and 74.25 (1) (b) ~~1.~~  
13 ~~and 2.~~

14           **SECTION 126.** 74.29 (2) of the statutes is amended to read:

15           74.29 (2) On or before August 20, a taxation district treasurer who has not paid  
16 in full all taxes on improvements on leased land under s. 74.25 (1) (b) ~~1.~~ 3. or under  
17 s. 74.30 (1) or (2) shall pay in full to each taxing jurisdiction within the district all  
18 taxes on improvements on leased land included in the tax roll which have not  
19 previously been paid to, or retained by, the taxing jurisdiction, except that the  
20 treasurer shall pay the state's proportionate share to the county. As part of that  
21 distribution, the taxation district treasurer shall allocate to each tax incremental  
22 district within the taxation district its proportionate share of taxes on improvements  
23 on leased land.

24           **SECTION 127.** 74.30 (1) (i) of the statutes is repealed.

25           **SECTION 128.** 74.30 (1m) of the statutes is amended to read:

**ASSEMBLY BILL 911****SECTION 128**

1           74.30 **(1m)** MARCH SETTLEMENT BETWEEN COUNTIES AND THE STATE. On or before  
2 March 15, the county treasurer shall send to the secretary of administration the  
3 state's proportionate ~~shares~~ share of taxes under sub. (1) ~~(i) and (j)~~.

4           **SECTION 129.** 74.35 (2m) of the statutes is amended to read:

5           74.35 **(2m)** EXCLUSIVE PROCEDURE. A claim that property is exempt, other than  
6 a claim that property is exempt under s. 70.11 (21) ~~or (27)~~, may be made only in an  
7 action under this section. Such a claim may not be made by means of an action under  
8 s. 74.33 or an action for a declaratory judgment under s. 806.04.

9           **SECTION 130.** 74.35 (5) (d) of the statutes is amended to read:

10           74.35 **(5)** (d) No claim may be made under this section based on the contention  
11 that the tax was unlawful because the property is exempt from taxation under s.  
12 70.11 (21) ~~or (27)~~.

13           **SECTION 131.** 74.42 of the statutes is repealed.

14           **SECTION 132.** 74.47 (3) (e) of the statutes is repealed.

15           **SECTION 133.** 74.55 of the statutes is repealed.

16           **SECTION 134.** 74.83 of the statutes is amended to read:

17           **74.83 Agreements.** Any 1st class city may enter into agreements to pay  
18 delinquent state, county, metropolitan sewerage district and technical college  
19 district real ~~or personal~~ property taxes, including accrued interest and penalties  
20 thereon, applicable to property located in that city at any stage in the proceedings  
21 for collection and enforcement of those taxes and thereafter collect and enforce those  
22 taxes, including interest and penalties on them, in its own name in accordance with  
23 any of the procedures or remedies applicable to the collection and enforcement of  
24 delinquent city, state, county, metropolitan sewerage district and technical college  
25 district taxes under this chapter and ch. 75.



**ASSEMBLY BILL 911****SECTION 135**

1           **SECTION 135.** 74.87 (3) (a) of the statutes is renumbered 74.87 (3) and amended  
2 to read:

3           74.87 (3) The common council of a city may, by ordinance, permit payment in  
4 10 equal installments, without interest, of general property taxes, special charges  
5 and special assessments of the city, other than for special assessments for which no  
6 payment extension is allowed. Each installment shall be paid on or before the last  
7 day of each month from January through October. ~~Taxes on personal property may~~  
8 ~~be paid in installments under this subsection if, on or before January 31 of the year~~  
9 ~~in which the tax becomes due, the taxpayer has first paid to the city treasurer taxes~~  
10 ~~on personal property levied by all taxing jurisdictions other than the city.~~ The  
11 amounts and time of payment of city general property taxes, special assessments and  
12 charges in the city tax roll shall be as provided in the charter of the city.

13           **SECTION 136.** 76.02 (2m) of the statutes is created to read:

14           76.02 (2m) “Computers and computer-related equipment” includes  
15 mainframe computers, minicomputers, personal computers, networked personal  
16 computers, servers, terminals, monitors, disk drives, electronic peripheral  
17 equipment, tape drives, printers, cash registers, fax machines that are not also  
18 copiers, basic operational programs, systems software, and prewritten software.  
19 “Computers and computer-related equipment” excludes custom software, copiers,  
20 equipment with embedded computerized components, and telephone systems,  
21 including equipment that is used to provide telecommunications services, as defined  
22 in s. 76.80 (3).

23           **SECTION 137.** 76.02 (4m) of the statutes is created to read:

24           76.02 (4m) “Motor vehicle” includes all of the following and any trailer or  
25 semitrailer used with any of the following:

**ASSEMBLY BILL 911****SECTION 137**

- 1 (a) An automobile.
- 2 (b) A motor bicycle.
- 3 (c) A motor bus.
- 4 (d) A motorcycle.
- 5 (e) A motor truck.
- 6 (f) A moped.
- 7 (g) A road tractor.
- 8 (h) A school bus.
- 9 (i) A snowmobile.
- 10 (j) A truck tractor.

11 **SECTION 138.** 76.025 (1) of the statutes is amended to read:

12 76.025 (1) The property taxable under s. 76.13 shall include all franchises, and  
13 all real and personal property of the company used or employed in the operation of  
14 its business, excluding property that is exempt from the property tax under s. 70.11  
15 ~~(39) and (39m)~~, such computers and computer-related equipment, motor vehicles as  
16 ~~are exempt under s. 70.112 (5)~~, and treatment plant and pollution abatement  
17 equipment property exempt under s. 70.11 (21). The taxable property shall include  
18 all title and interest of the company referred to in such property as owner, lessee, or  
19 otherwise, and in case any portion of the property is jointly used by 2 or more  
20 companies, the unit assessment shall include and cover a proportionate share of that  
21 portion of the property jointly used so that the assessments of the property of all  
22 companies having any rights, title, or interest of any kind or nature whatsoever in  
23 any such property jointly used shall, in the aggregate, include only one total full  
24 value of such property.

25 **SECTION 139.** 76.03 (1) of the statutes is amended to read:

**ASSEMBLY BILL 911****SECTION 139**

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

5           **SECTION 140.** 76.07 (4g) (c) 1. of the statutes is amended to read:

6           76.07 (4g) (c) 1. Determine the gross cost of gas plant in service in this state,  
7           except motor vehicles exempt from the property tax under s. 70.112 (5), and of all  
8           other property owned or rented by the company and used in the operation of the  
9           company's business in this state and included in the base for purposes of rate  
10          regulation by the federal energy regulatory commission.

11          **SECTION 141.** 76.07 (4g) (c) 2. of the statutes is amended to read:

12          76.07 (4g) (c) 2. Determine the gross cost of gas plant in service everywhere,  
13          except motor vehicles specified under s. 70.112 (5), and of all other property owned  
14          or rented by the company and used in the operation of the company's business  
15          everywhere and included in the base for purposes of rate regulation by the federal  
16          energy regulatory commission.

17          **SECTION 142.** 76.125 (1) of the statutes is amended to read:

18          76.125 (1) Using the statement of assessments under s. 70.53 and the  
19          statement of taxes under s. 69.61, the department shall determine the net rate of  
20          taxation of commercial property under s. 70.32 (2) (a) 2., and of manufacturing  
21          property under s. 70.32 (2) (a) 3. ~~and of personal property under s. 70.30~~ as provided  
22          in subs. (2) to (6). The department shall enter that rate on the records of the  
23          department.

24          **SECTION 143.** 76.48 (1r) of the statutes is amended to read:

**ASSEMBLY BILL 911****SECTION 143**

1           76.48 (1r) Except as provided in s. 76.29, every electric cooperative shall pay,  
2 in lieu of other general property and income or franchise taxes, an annual license fee  
3 equal to its apportionment factor multiplied by its gross revenues; excluding for the  
4 tax period, as defined in s. 76.29 (1) (f), gross revenues that are subject to the license  
5 fee under s. 76.29; multiplied by ~~3.19%~~ 3.19 percent. ~~Real estate and personal~~  
6 ~~property not used primarily for the purpose of generating, transmitting or~~  
7 ~~distributing electric energy are~~ is subject to general property taxes. If a general  
8 structure is used in part to generate, transmit or distribute electric energy and in  
9 part for nonoperating purposes, the license fee imposed by this section is in place of  
10 the percentage of all other ~~general~~ real property taxes that fairly measures and  
11 represents the extent of the use in generating, transmitting or distributing electric  
12 energy, and the balance is subject to local assessment and taxation, except that the  
13 entire general structure is subject to special assessments for local improvements.

14           **SECTION 144.** 76.69 of the statutes is repealed.

15           **SECTION 145.** 76.81 of the statutes is amended to read:

16           **76.81 Imposition.** There is imposed a tax on the real property of, and the  
17 tangible personal property of, every telephone company, excluding ~~property that is~~  
18 ~~exempt from the property tax under s. 70.11 (39) and (39m),~~ computers and  
19 computer-related equipment, motor vehicles ~~that are exempt under s. 70.112 (5),~~  
20 property that is used less than ~~50%~~ 50 percent in the operation of a telephone  
21 company, as provided under s. 70.112 (4) (b), and treatment plant and pollution  
22 abatement ~~equipment~~ property that is exempt under s. 70.11 (21). Except as  
23 provided in s. 76.815, the rate for the tax imposed on each description of real property  
24 ~~and on each item of tangible personal property~~ is the net rate for the prior year for  
25 the tax under ch. 70 in the taxing jurisdictions where the description ~~or item~~ is

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1 located and the rate for the tax imposed on each item of tangible personal property  
2 is the net rate determined by the department. The real and tangible personal  
3 property of a telephone company shall be assessed as provided under s. 70.112 (4) (b).

4 **SECTION 146.** 76.82 of the statutes is amended to read:

5 **76.82 Assessment.** The department, using the methods that it uses to assess  
6 property under s. 70.995, shall assess the property that is taxable under s. 76.81,  
7 including property that is exempt under s. 70.11 (27) from the tax under ch. 70, at  
8 its value as of January 1.

9 **SECTION 147.** 77.04 (1) of the statutes is amended to read:

10 77.04 (1) TAX ROLL. The clerk on making up the tax roll shall enter as to each  
11 forest cropland description in a special column or some other appropriate place in  
12 such tax roll headed by the words "Forest Croplands" or the initials "F.C.L.", which  
13 shall be a sufficient designation that such description is subject to this subchapter.  
14 Such land shall thereafter be assessed and be subject to review under ch. 70, and  
15 such assessment may be used by the department of revenue in the determination of  
16 the tax upon withdrawal of such lands as forest croplands as provided in s. 77.10 for  
17 entries prior to 1972 or for any entry under s. 77.02 (4) (a). The tax upon withdrawal  
18 of descriptions entered as forest croplands after December 31, 1971, may be  
19 determined by the department of revenue by multiplying the last assessed value of  
20 the land prior to the time of the entry by an annual ratio computed for the state under  
21 sub. (2) to establish the annual assessed value of the description. No tax shall be  
22 levied on forest croplands except the specific annual taxes as provided, except that  
23 any building located on forest cropland shall be assessed as ~~personal property,~~  
24 ~~subject to all laws and regulations for the assessment and taxation of general~~  
25 ~~property under ch. 70.~~

**ASSEMBLY BILL 911****SECTION 148**

1           **SECTION 148.** 77.54 (3) (b) 1. of the statutes is amended to read:

2           77.54 **(3)** (b) 1. “Building” has the meaning given under s. 70.111 (10) (a) 1.  
3           means any structure that is intended to be a permanent accession to real property;  
4           that is designed or used for sheltering people, animals, or plants, for storing property,  
5           or for working, office, parking, sales, or display space, regardless of any contribution  
6           that the structure makes to the production process in it; that in physical appearance  
7           is annexed to that real property; that is covered by a roof or encloses space; that is  
8           not readily moved or disassembled; and that is commonly known to be a building  
9           because of its appearance and because of the materials of which it is constructed.

10           **SECTION 149.** 77.54 (57) (a) 2. of the statutes is amended to read:

11           77.54 **(57)** (a) 2. “Machinery” has the meaning given in s. 70.11 (27) (a) 2. means  
12           a structure or assemblage of parts that transmits forces, motion, or energy from one  
13           part to another in a predetermined way by electrical, mechanical, or chemical means,  
14           but “machinery” does not include a building.

15           **SECTION 150.** 77.54 (57d) (a) 1. of the statutes, as created by 2013 Wisconsin  
16           Act 20, is amended to read:

17           77.54 **(57d)** (a) 1. “Building” has the meaning given in s. 70.111 (10) (a) 1. sub.  
18           (3) (b) 1.

19           **SECTION 151.** 77.54 (57d) (a) 3. of the statutes, as created by 2013 Wisconsin  
20           Act 20, is amended to read:

21           77.54 **(57d)** (a) 3. “Machinery” has the meaning given in s. 70.11 (27) (a) 2. sub.  
22           (57) (a) 2.

23           **SECTION 152.** 77.84 (1) of the statutes is amended to read:

24           77.84 **(1)** TAX ROLL. Each clerk of a municipality in which the land is located  
25           shall enter in a special column or other appropriate place on the tax roll the

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1 description of each parcel of land designated as managed forest land, and shall  
2 specify, by the designation “MFL-O” or “MFL-C”, the acreage of each parcel that is  
3 designated open or closed under s. 77.83. The land shall be assessed and is subject  
4 to review under ch. 70. Except as provided in this subchapter, no tax may be levied  
5 on managed forest land, except that any building on managed forest land is subject  
6 to taxation as ~~personal property~~ under ch. 70.

7 **SECTION 153.** 79.095 of the statutes, as affected by 2013 Wisconsin Act 20, is  
8 repealed.

9 **SECTION 154.** 79.10 (1) (dm) of the statutes is amended to read:

10 79.10 (1) (dm) “Principal dwelling” means any dwelling that is used by the  
11 owner of the dwelling as a primary residence on January 1 of the year preceding the  
12 allocation of a credit under sub. (9) (bm) and includes improvements that are  
13 classified, under ch. 70, as taxable real property ~~or personal property~~.

14 **SECTION 155.** 121.004 (6) of the statutes is amended to read:

15 121.004 (6) NET COST. The “net cost” of a fund means the gross cost of that fund  
16 minus all nonduplicative revenues and other financing sources of that fund except  
17 property taxes, and general aid, ~~and aid received under s. 79.095 (4)~~. In this  
18 subsection, “nonduplicative revenues” includes federal financial assistance under 20  
19 USC 236 to 245, to the extent permitted under federal law and regulations.

20 **SECTION 156.** 121.06 (4) of the statutes is repealed.

21 **SECTION 157.** 121.15 (4) (a) of the statutes is amended to read:

22 121.15 (4) (a) In this subsection, “state aid” has the meaning given in s. 121.90  
23 (2) ~~except that it excludes aid paid to school districts under s. 79.095 (4)~~.

24 **SECTION 158.** 121.90 (2) (am) 2. of the statutes is repealed.

25 **SECTION 159.** 174.06 (5) of the statutes is amended to read:

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1           174.06 (5) RECORDS. The listing official shall enter in the records for personal  
2     ~~property assessments, or in a separate record,~~ all dogs in the district subject to tax,  
3     to whom they are assessed, the name, number, sex, spayed or unspayed, neutered or  
4     unneutered, breed and color of each dog. The listing official shall make in triplicate  
5     a list of the owners of all dogs assessed.

6           **SECTION 160.** 174.065 (3) of the statutes is amended to read:

7           174.065 (3) COLLECTION OF DELINQUENT DOG LICENSE TAXES. Delinquent dog  
8     license taxes may be collected in the same manner as provided for small claims in s.  
9     ~~74.55 and ch. 799 for the collecting of personal property taxes.~~

10          **SECTION 161.** 174.08 (1) of the statutes is amended to read:

11          174.08 (1) Except as provided in sub. (2), every collecting official shall pay all  
12     dog license taxes to the town, village, or city treasurer or other tax collecting officer  
13     who shall deduct any additional tax that may have been levied by the municipal  
14     governing body and pay the remainder to the county treasurer at the time settlement  
15     is made with the county treasurer for collections of personal property taxes, and shall  
16     at the same time report in writing to the county clerk the licenses issued. The report  
17     shall be in the form prescribed by the department, and the forms shall be furnished  
18     by the county clerks.

19          **SECTION 162.** 198.10 (1) of the statutes is amended to read:

20          198.10 (1) TAXABLE PROPERTY, TAXES. All real property situated in ~~and all~~  
21     ~~personal property the situs of which for purposes of general property taxation is in~~  
22     the district shall be subject to taxation in and by the district for a direct annual tax  
23     sufficient to pay the interest on any indebtedness of the district, and to pay and  
24     discharge the principal of the indebtedness within 20 years from the time of  
25     contracting the indebtedness.



**ASSEMBLY BILL 911****SECTION 163**

1           **SECTION 163.** 200.13 (2) of the statutes is amended to read:

2           200.13 **(2)** TAX LEVY. The commission may levy a tax upon the taxable property  
3 in the district as equalized by the department of revenue for state purposes for the  
4 purpose of carrying out and performing duties under this subchapter but the amount  
5 of any such tax in excess of that required for maintenance and operation and for  
6 principal and interest on bonds or promissory notes shall not exceed, in any one year,  
7 one mill for each dollar of the district's equalized valuation, as determined under s.  
8 70.57. The tax levy may be spread upon the respective real estate and personal  
9 property tax rolls of the city, village and town areas included in the district taxes, and  
10 shall not be included within any limitation on county or municipality taxes. Such  
11 moneys when collected shall be paid to the treasurer of such district.

12           **SECTION 164.** 815.18 (3) (intro.) of the statutes is amended to read:

13           815.18 **(3)** EXEMPT PROPERTY. (intro.) The debtor's interest in or right to receive  
14 the following property is exempt, except as specifically provided in this section and  
15 ss. ~~70.20 (2)~~, 71.91 (5m) and (6), ~~74.55 (2)~~ and 102.28 (5):

16           **SECTION 165.** 978.05 (6) (a) of the statutes is amended to read:

17           978.05 **(6)** (a) Institute, commence or appear in all civil actions or special  
18 proceedings under and perform the duties set forth for the district attorney under ch.  
19 980 and ss. 17.14, 30.03 (2), 48.09 (5), 59.55 (1), 59.64 (1), ~~70.36~~, 103.50 (8), 103.92  
20 (4), 109.09, 343.305 (9) (a), 453.08, 806.05, 938.09, 938.18, 938.355 (6) (b) and (6g) (a),  
21 946.86, 946.87, 961.55 (5), 971.14 and 973.075 to 973.077, perform any duties in  
22 connection with court proceedings in a court assigned to exercise jurisdiction under  
23 chs. 48 and 938 as the judge may request and perform all appropriate duties and  
24 appear if the district attorney is designated in specific statutes, including matters  
25 within chs. 782, 976 and 979 and ss. 51.81 to 51.85. Nothing in this paragraph limits

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**SECTION 165**

1 the authority of the county board to designate, under s. 48.09 (5), that the corporation  
2 counsel provide representation as specified in s. 48.09 (5) or to designate, under s.  
3 48.09 (6) or 938.09 (6), the district attorney as an appropriate person to represent the  
4 interests of the public under s. 48.14 or 938.14.

5 **SECTION 166. Initial applicability.**

6 (1) This act first applies to the property tax assessments as of January 1, 2015.

7 **SECTION 167. Effective date.**

8 (1) This act takes effect on January 1, 2015.

9 (END)