

State of Misconsin 2015 - 2016 LEGISLATURE

LRB-3831/2 JK:emw

2015 ASSEMBLY BILL 774

January 22, 2016 – Introduced by Representatives Duchow, Loudenbeck, Gannon, R. Brooks, Kitchens, Jacque, Sanfelippo, Kremer, Novak, Kulp, Murtha and Skowronski, cosponsored by Senators Tiffany, Marklein, Wanggaard and Lasee. Referred to Committee on Ways and Means.

- 1 AN ACT to create 70.03 (1m) of the statutes; relating to: assessing certain items
- 2 as real property for property tax purposes.

Analysis by the Legislative Reference Bureau

This bill provides that all of the following items are considered real property for purposes of assessing property taxes:

- 1. Cooking ranges.
- 2. Furnaces.
- 3. Water heaters used for a special purpose.
- 4. Communications, radio station, and television station towers.
- 5. Pinspotters.
- 6. Car wash equipment.
- 7. Indoor theater seats.
- 8. Aboveground tanks.
- 9. Surface mounted lifts used to provide automotive services.
- 10. Alarm systems.
- 11. Surveillance systems.

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

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

ASSEMBLY BILL 774

1	Section 1. 70.03 (1m) of the statutes is created to read:
2	70.03 (1m) "Real property" includes all of the following:
3	(a) Freestanding cooking ranges.
4	(b) Freestanding furnaces.
5	(c) Water heaters used for a special purpose, including water heaters used in
6	laundromats or car washes.
7	(d) Communications, radio station, and television station towers.
8	(e) Pinspotters.
9	(f) Car wash equipment.
10	(g) Indoor theater seats.
11	(h) Aboveground tanks.
12	(i) Surface mounted lifts and hoists used to provide automotive services.
13	(j) Alarm systems.
14	(k) Surveillance systems.
15	SECTION 2. Initial applicability.
16	(1) This act first applies to property tax assessments as of January 1, 2017.
17	(END)