

CHAPTER 643

AN ACT to create 70.114 of the statutes, relating to payment of school tax on tax-exempt lands.

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

70.114 of the statutes is created to read:

70.114 PAYMENT OF SCHOOL TAX ON TAX-EXEMPT LANDS.

(1) Notwithstanding any other provision in this chapter, all land owned by the state, or by any county in such county or in any other county, city, village, town or other municipality, or by any agency of any of the foregoing, which is residential property and is a part of, used by or held and kept for the purposes of a public educational institution shall be subject to any tax levied for school purposes the same as other real estate. If such taxes are not paid, such lands shall be subject to tax sale as are privately owned lands.

(2) "Residential property" as used in this section includes:

(a) Vacant platted land situated in a residential area and which is not an integral part of the grounds of a public institution.

(b) Buildings or structures, including the land surrounding and appurtenant thereto, designed for and used as a private dwelling accommodation or private living quarters.

(3) "Residential property" as used in this section does not include dormitories, cottages, houses or other buildings or structures, including the land surrounding and appurtenant thereto, which are maintained for and are used as housing accommodations or living quarters for:

(a) Students attending a public educational institution and not employed thereby except in a minor capacity as provided in sub. (4).

(b) The officer or employe of a public educational institution who is the chief executive or head administrator of such institution.

(c) Other employes of a public educational institution, only if such premises are an integral part of the grounds of such institution.

(4) For the purpose of this section a person shall be considered a student notwithstanding that, in addition to taking courses of study at an educational institution, such person is employed by such institution in a minor capacity other than as a part of the instructional or research staff thereof.

(5) For the purpose of this section the grounds of a public institution consists of all the land comprising the compact contiguous area that includes within its boundaries, along with other land, the land upon which the main or principal buildings of the institution are located. Land which adjoins the land upon which the main or principal buildings of an institution are located constitute a part of the grounds thereof and parcels separated only by a street or other public highway shall be considered adjoining lands.

*Athletic fields and premises used as lots for parking or storage of vehicles owned or operated by the educational institution shall constitute a part of the grounds thereof wherever located.*

(6) "Residential area" as used in this section means those tracts or parcels of land that are:

(a) Platted and are within a city or village.

(b) Platted and adjoin platted lands in a city or village.

(c) Unplatted but are essentially urban in nature and location.

Approved November 17, 1955.