



## 2021 SENATE BILL 623

October 20, 2021 - Introduced by Senators PFAFF, SMITH, BEWLEY, RINGHAND, AGARD, ROYS and LARSON, cosponsored by Representatives VINING, B. MEYERS, SHANKLAND, MILROY, DOYLE, VRUWINK, SNODGRASS, HINTZ, SINICKI, HEBL, OHNSTAD, SHELTON, SPREITZER, CONSIDINE, BILLINGS, ANDERSON, NEUBAUER, HESSELBEIN, S. RODRIGUEZ, CONLEY, SUBECK, STUBBS, ANDRACA, ORTIZ-VELEZ and MCGUIRE. Referred to Committee on Financial Institutions and Revenue.

\*\*\*AUTHORS SUBJECT TO CHANGE\*\*\*

1     **AN ACT to repeal** 20.835 (1) (em), 60.85 (1) (f), 66.1105 (2) (d), 70.11 (42), 70.1105  
2           (2), 70.53 (1) (a), 70.995 (12r), 71.07 (5n) (a) 5. d., 71.28 (5n) (a) 5. d., 76.07 (4g)  
3           (a) 11. and 12. and 76.69; **to renumber** 79.096 (1); **to renumber and amend**  
4           77.51 (12t) and 79.096 (2) (a); **to amend** 60.85 (1) (h) 1. c., 60.85 (1) (o), 66.0435  
5           (3) (g), 66.1105 (2) (f) 1. c., 66.1106 (1) (k), 70.04 (1r), 70.043, 70.05 (5) (a) 1.,  
6           70.10, 70.1105 (1), 70.111 (19) (b), 70.13 (1), 70.13 (2), 70.13 (3), 70.13 (7), 70.15  
7           (2), 70.17 (1), 70.174, 70.18, 70.19, 70.20, 70.21 (1), 70.21 (1m) (intro.), 70.21 (2),  
8           70.22 (1), 70.22 (2) (a), 70.27 (1), 70.27 (3) (a), 70.27 (4), 70.27 (5), 70.27 (7) (b),  
9           70.29, 70.30 (intro.), 70.34, 70.345, 70.35 (1), 70.35 (2), 70.35 (3), 70.35 (4), 70.35  
10          (5), 70.36 (1), 70.36 (2), 70.43 (2), 70.44 (1), 70.47 (7) (aa), 70.49 (2), 70.50, 70.52,  
11          70.65 (2) (a) 2., 70.65 (2) (b) (intro.), 70.68 (1), 70.73 (1) (b), 70.73 (1) (c), 70.84,  
12          70.855 (1) (intro.), 70.855 (1) (a), 70.855 (1) (b), 70.995 (1) (a), 70.995 (3), 70.995  
13          (4), 70.995 (5), 70.995 (7) (b), 70.995 (8) (b) 1., 70.995 (12) (a), 71.07 (5n) (a) 5.  
14          a., 71.07 (5n) (a) 9. (intro.), 71.07 (5n) (a) 9. a., 71.07 (5n) (d) 2., 71.07 (6e) (a)

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1 5., 71.07 (9) (a) 3., 71.17 (2), 71.28 (5n) (a) 5. a., 71.28 (5n) (a) 9. (intro.), 71.28  
2 (5n) (a) 9. a., 71.28 (5n) (d) 2., 71.52 (7), 73.01 (5) (a), 73.06 (3), 76.02 (1), 76.025  
3 (2), 76.03 (1), 76.07 (2), 76.07 (4g) (a) 10., 76.07 (4g) (a) 13., 76.24 (2) (a), 76.28  
4 (9), 76.31, 76.82, 76.84 (4), 77.04 (1), 77.54 (20n) (d) 2., 77.54 (20n) (d) 3., 77.54  
5 (57d) (b) 1., 77.84 (1), 78.55 (1), 79.095 (3), 174.065 (3), 815.18 (3) (intro.) and  
6 978.05 (6) (a); **to create** 16.5185 (3), 60.85 (5) (j), 66.1105 (5) (j), 66.1106 (4) (e),  
7 70.111 (28), 70.17 (3), 70.995 (5n), 71.07 (5n) (a) 9. c., 71.28 (5n) (a) 9. c., 76.02  
8 (4m), 76.025 (5), 76.074, 77.51 (12t) (a) to (c), 79.096 (1) (b), 79.096 (2) (a) 2.,  
9 79.096 (2) (c) and 79.096 (2) (d) of the statutes; and **to affect** 2021 Wisconsin  
10 Act 58, section 9125 (1); **relating to:** repealing the personal property tax,  
11 granting rule-making authority, and making an appropriation.

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

Under current law, beginning with the property tax assessments as of January 1, 2018, machinery, tools, and patterns, not including those items used in manufacturing, are exempt from the personal property tax. However, beginning in 2019, the state pays each taxing jurisdiction an amount equal to the property taxes levied on those items of personal property for the property tax assessments as of January 1, 2017.

Under the bill, beginning with the property tax assessments as of January 1, 2022, no items of personal property will be subject to the property tax. Beginning in 2023, the state will pay each taxing jurisdiction an additional amount equal to the property taxes levied on the items made exempt under the bill for the property tax assessments as of January 1, 2021. Beginning in 2024, each taxing jurisdiction will receive a payment to compensate it for its loss in personal property revenue equal to the payment it received in the previous year, increased by the annual percentage change in the consumer price index.

Under current law, generally, public utilities, including railroad companies, are subject to a license fee imposed by the state instead of being subject to local property taxes. This bill creates a personal property tax exemption for railroad companies in order to comply with the requirements of the federal Railroad Revitalization and Regulatory Reform Act.

Finally, the bill makes a number of technical changes related to the repeal of the personal property tax, such as providing a process whereby manufacturing

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establishments located in this state that do not own real property in this state may continue to claim the manufacturing income tax credit.

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:*

1           **SECTION 1.** 16.5185 (3) of the statutes is created to read:

2           16.5185 (3) On December 30, 2022, the secretary shall transfer from the  
3           general fund to the transportation fund \$9,000,000. On December 30, 2023, and on  
4           each December 30 thereafter, the secretary shall transfer from the general fund to  
5           the transportation fund an amount equal to the amount transferred under this  
6           subsection in the previous fiscal year, increased by 1.25 percent

7           **SECTION 2.** 20.835 (1) (em) of the statutes, as created by 2021 Wisconsin Act 58,  
8           is repealed.

9           **SECTION 3.** 60.85 (1) (f) of the statutes is repealed.

10          **SECTION 4.** 60.85 (1) (h) 1. c. of the statutes is amended to read:

11          60.85 (1) (h) 1. c. Real property assembly costs, meaning any deficit incurred  
12          resulting from the sale or lease as lessor by the town of real ~~or personal~~ property  
13          within a tax incremental district for consideration which is less than its cost to the  
14          town.

15          **SECTION 5.** 60.85 (1) (o) of the statutes is amended to read:

16          60.85 (1) (o) “Taxable property” means all real ~~and personal~~ taxable property  
17          located in a tax incremental district.

18          **SECTION 6.** 60.85 (5) (j) of the statutes is created to read:

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1           60.85 (5) (j) Upon receiving a written application from the town clerk, in a form  
2 prescribed by the department of revenue, the department shall recalculate the base  
3 value of a tax incremental district affected by 2021 Wisconsin Act .... (this act) to  
4 remove the value of the personal property. An application received under this  
5 paragraph no later than October 31 is effective in the year following the year in which  
6 the application is made. An application received after October 31 is effective in the  
7 2nd year following the year in which the application is made.

8           **SECTION 7.** 66.0435 (3) (g) of the statutes is amended to read:

9           66.0435 (3) (g) Failure to timely pay the tax prescribed in this subsection shall  
10 be treated as a default in payment of ~~personal~~ property tax and is subject to all  
11 procedures and penalties applicable under chs. 70 and 74.

12           **SECTION 8.** 66.1105 (2) (d) of the statutes is repealed.

13           **SECTION 9.** 66.1105 (2) (f) 1. c. of the statutes is amended to read:

14           66.1105 (2) (f) 1. c. Real property assembly costs, meaning any deficit incurred  
15 resulting from the sale or lease as lessor by the city of real ~~or personal~~ property within  
16 a tax incremental district for consideration which is less than its cost to the city.

17           **SECTION 10.** 66.1105 (5) (j) of the statutes is created to read:

18           66.1105 (5) (j) Upon receiving a written application from the city clerk, in a  
19 form prescribed by the department of revenue, the department shall recalculate the  
20 base value of a tax incremental district affected by 2021 Wisconsin Act .... (this act)  
21 to remove the value of the personal property. An application received under this  
22 paragraph no later than October 31 is effective in the year following the year in which  
23 the application is made. An application received after October 31 is effective in the  
24 2nd year following the year in which the application is made.

25           **SECTION 11.** 66.1106 (1) (k) of the statutes is amended to read:

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1           66.1106 (1) (k) “Taxable property” means all real and personal taxable property  
2 located in an environmental remediation tax incremental district.

3           **SECTION 12.** 66.1106 (4) (e) of the statutes is created to read:

4           66.1106 (4) (e) Upon receiving a written application from the clerk of a political  
5 subdivision, in a form prescribed by the department, the department shall  
6 recalculate the base value of a tax incremental district affected by 2021 Wisconsin  
7 Act .... (this act) to remove the value of the personal property, as defined in s. 66.1105.  
8 An application received under this paragraph no later than October 31 is effective  
9 in the year following the year in which the application is made. An application  
10 received after October 31 is effective in the 2nd year following the year in which the  
11 application is made.

12           **SECTION 13.** 70.04 (1r) of the statutes is amended to read:

13           70.04 (1r) ~~Toll bridges; private railroads and bridges; saw~~ Saw logs, timber, and  
14 lumber, either upon land or afloat; steamboats, ships, and other vessels, whether at  
15 home or abroad; ferry boats, including the franchise for running the same; ice cut and  
16 stored for use, sale, or shipment; ~~beginning May 1, 1974, and~~ and manufacturing  
17 machinery and equipment as defined in s. 70.11 (27), ~~and entire property of~~  
18 ~~companies defined in s. 76.28 (1), located entirely within one taxation district.~~

19           **SECTION 14.** 70.043 of the statutes is amended to read:

20           **70.043 Mobile homes, recreational mobile homes, and manufactured**  
21 **homes. (1)** A mobile home, as defined in s. 101.91 (10), a recreational mobile home,  
22 as defined in s. 66.0435 (1) (hm), or a manufactured home, as defined in s. 101.91 (2),  
23 is an improvement to real property if it is connected to utilities and is set upon a  
24 foundation upon land which is owned by the mobile home, recreational mobile home,  
25 or manufactured home owner. In this section, a mobile home, recreational mobile

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1 home, or manufactured home is “set upon a foundation” if it is off its wheels and is  
2 set upon some other support.

3 (2) A mobile home, as defined in s. 101.91 (10), a recreational mobile home, as  
4 defined in s. 66.0435 (1) (hm), or a manufactured home, as defined in s. 101.91 (2),  
5 is personal property if the land upon which it is located is not owned by the mobile  
6 home, recreational mobile home, or manufactured home owner or if the mobile home,  
7 recreational mobile home, or manufactured home is not set upon a foundation or  
8 connected to utilities.

9 **SECTION 15.** 70.05 (5) (a) 1. of the statutes is amended to read:

10 70.05 (5) (a) 1. “Assessed value” means with respect to each taxation district  
11 the total values established under ~~ss. s.~~ s. 70.32 ~~and 70.34~~, but excluding  
12 manufacturing property subject to assessment under s. 70.995.

13 **SECTION 16.** 70.10 of the statutes is amended to read:

14 **70.10 Assessment, when made, exemption.** The assessor shall assess all  
15 ~~real and personal~~ taxable property as of the close of January 1 of each year. Except  
16 in cities of the 1st class and 2nd class cities that have a board of assessors under s.  
17 70.075, the assessment shall be finally completed before the first Monday in April.  
18 All real property conveyed by condemnation or in any other manner to the state, any  
19 county, city, village or town by gift, purchase, tax deed or power of eminent domain  
20 before January 2 in such year shall not be included in the assessment. Assessment  
21 of manufacturing property subject to s. 70.995 shall be made according to that  
22 section.

23 **SECTION 17.** 70.11 (42) of the statutes is repealed.

24 **SECTION 18.** 70.1105 (1) of the statutes is amended to read:

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1           70.1105 (1) Property that is exempt under s. 70.11 and that is used in part in  
2 a trade or business for which the owner of the property is subject to taxation under  
3 sections 511 to 515 of the internal revenue code, as defined in s. 71.22 (4m), shall be  
4 assessed for taxation, unless otherwise exempt under this chapter, at that portion  
5 of the fair market value of the property that is attributable to the part of the property  
6 that is used in the unrelated trade or business. This section does not apply to  
7 property that is leased by an exempt organization to another person or to property  
8 that is exempt under s. 70.11 (34).

9           **SECTION 19.** 70.1105 (2) of the statutes is repealed.

10          **SECTION 20.** 70.111 (19) (b) of the statutes is amended to read:

11           70.111 (19) (b) Recreational mobile homes, as defined in s. 66.0435 (1) (hm),  
12 that are personal property under s. 70.043 (2) and recreational vehicles, as defined  
13 in s. 340.01 (48r). The exemption under this paragraph also applies to steps and a  
14 platform, not exceeding 50 square feet, that lead to a doorway of a recreational mobile  
15 home or a recreational vehicle, but does not apply to any other addition, attachment,  
16 deck, or patio.

17          **SECTION 21.** 70.111 (28) of the statutes is created to read:

18           70.111 (28) PERSONAL PROPERTY. (a) Beginning with the property tax  
19 assessments applicable to the January 1, 2022, assessment year, personal property,  
20 as defined under s. 70.04, including steam and other vessels, furniture, and  
21 equipment.

22           (b) The exemption under par. (a) does not apply to all of the following:

23           1. Property qualifying as real property under s. 70.03.

24           2. Off-premises advertising signs defined as personal property under s. 70.04

25           (3).

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1           3. Property assessed as real property under s. 70.17 (3).

2           4. Property subject to taxation under s. 76.025 (2).

3           (c) A taxing jurisdiction may include the most recent valuation of personal  
4 property described under par. (a) that is located in the taxing jurisdiction for  
5 purposes of complying with debt limitations applicable to the jurisdiction.

6           **SECTION 22.** 70.13 (1) of the statutes is amended to read:

7           70.13 (1) ~~All~~ For assessments made before January 1, 2022, all personal  
8 property shall be assessed in the assessment district where the same is located or  
9 customarily kept except as otherwise specifically provided. Personal property in  
10 transit within the state on the first day of January shall be assessed in the district  
11 in which the same is intended to be kept or located, and personal property having no  
12 fixed location shall be assessed in the district where the owner or the person in charge  
13 or possession thereof resides, except as provided in sub. (5).

14           **SECTION 23.** 70.13 (2) of the statutes is amended to read:

15           70.13 (2) ~~Saw~~ For assessments made before January 1, 2022, saw logs or timber  
16 in transit, which are to be sawed or manufactured in any mill in this state, shall be  
17 deemed located and shall be assessed in the district in which such mill is located.  
18 Saw logs or timber shall be deemed in transit when the same are being transported  
19 either by water or rail, but when such logs or timber are banked, decked, piled or  
20 otherwise temporarily stored for transportation in any district, they shall be deemed  
21 located, and shall be assessed in such district.

22           **SECTION 24.** 70.13 (3) of the statutes is amended to read:

23           70.13 (3) ~~On~~ For assessments made before January 1, 2022, on or before the  
24 tenth day of January in each year the owner of logs or timber in transit shall furnish  
25 the assessor of the district in which the mill at which the logs or timber will be sawed



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1 or manufactured is located a verified statement of the amount, character and value  
2 of all the logs and timber in transit on the first day of January preceding, and the  
3 owner of the logs or timber shall furnish to the assessor of the district in which the  
4 logs and timber were located on the first day of January preceding, a like verified  
5 statement of the amount, character and value thereof. Any assessment made in  
6 accordance with the owner's statement shall be valid and binding on the owner  
7 notwithstanding any subsequent change as to the place where the same may be  
8 sawed or manufactured. If the owner of the logs or timber shall fail or refuse to  
9 furnish the statement herein provided for, or shall intentionally make a false  
10 statement, that owner shall be subject to the penalties prescribed by s. 70.36.

11 **SECTION 25.** 70.13 (7) of the statutes is amended to read:

12 70.13 (7) ~~Saw~~ For assessments made before January 1, 2022, saw logs or timber  
13 removed from public lands during the year next preceding the first day of January  
14 or having been removed from such lands and in transit therefrom on the first day of  
15 January, shall be deemed located and assessed in the assessment district wherein  
16 such public lands are located and shall be assessed in no other assessment district.  
17 Saw logs or timber shall be deemed in transit when the same are being transported.  
18 On or before January 10 in each year the owner of such logs or timber shall furnish  
19 the assessor of the assessment district wherein they are assessable a verified  
20 statement of the amount, character and value of all such logs and timber. If the  
21 owner of any such logs or timber shall fail or refuse to furnish such statement or shall  
22 intentionally make a false statement, he or she is subject to the penalties prescribed  
23 by s. 70.36. This subsection shall supersede any provision of law in conflict  
24 therewith. The term "owner" as used in this subsection is deemed to mean the person  
25 owning the logs or timber at the time of severing. "Public lands" as used in this

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1 subsection shall mean lands owned by the United States of America, the state of  
2 Wisconsin or any political subdivision of this state.

3 **SECTION 26.** 70.15 (2) of the statutes is amended to read:

4 70.15 (2) The owner of any steam vessel, barge, boat, or other water craft,  
5 hailing from any port of this state, “and so employed regularly in interstate traffic,”  
6 desiring to comply with the terms of this section, shall annually, on or before the first  
7 day of January, file with the clerk of such town, village, or city a verified statement,  
8 in writing, containing the name, port of hail, tonnage, and name of owner of such  
9 steam vessel, barge, boat, or other water craft, and shall thereupon pay into the said  
10 treasury of such town, village, or city a sum equal to one cent per net ton of the  
11 registered tonnage of said vessel, and the treasurer shall thereupon issue a receipt.  
12 All vessels, boats, or other water craft not regularly employed in interstate traffic  
13 and all private yachts or pleasure boats belonging to inhabitants of this state,  
14 whether at home or abroad, shall be taxed as personal property for taxes levied before  
15 January 1, 2022.

16 **SECTION 27.** 70.17 (1) of the statutes is amended to read:

17 70.17 (1) Real property shall be entered in the name of the owner, if known to  
18 the assessor, otherwise to the occupant thereof if ascertainable, and otherwise  
19 without any name. The person holding the contract or certificate of sale of any real  
20 property contracted to be sold by the state, but not conveyed, shall be deemed the  
21 owner for such purpose. The undivided real estate of any deceased person may be  
22 entered to the heirs of such person without designating them by name. The real  
23 estate of an incorporated company shall be entered in the same manner as that of an  
24 individual. ~~Improvements on leased lands may be assessed either as real property~~  
25 ~~or personal property.~~

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1           **SECTION 28.** 70.17 (3) of the statutes is created to read:

2           70.17 (3) Beginning with the property tax assessments applicable to the  
3           January 1, 2022, assessment year, the following shall be assessed as real property:

4           (a) Manufactured and mobile homes under s. 70.043 (1) or (2), not otherwise  
5           exempt from taxation under this chapter.

6           (b) Advertising signs, buildings, improvements, and fixtures on leased lands.

7           (c) Buildings, improvements, and fixtures on exempt lands, not otherwise  
8           exempt from taxation under this chapter. The assessor may create an assessor's plat  
9           under s. 70.27 for the assessment of taxable buildings, improvements, and fixtures  
10          on land not subject to taxation.

11          (d) Buildings, improvements, and fixtures on forest croplands.

12          (e) Buildings, improvements, and fixtures on managed forest lands.

13          **SECTION 29.** 70.174 of the statutes is amended to read:

14          **70.174 Improvements on government-owned land.** Improvements made  
15          by any person on land within this state owned by the United States ~~may~~ shall be  
16          assessed ~~either as real or personal property to the person making the same, if~~  
17          ~~ascertainable, and otherwise to the occupant thereof or the person receiving benefits~~  
18          ~~therefrom~~ as provided under s. 70.17 (3).

19          **SECTION 30.** 70.18 of the statutes is amended to read:

20          **70.18 Personal property, to whom assessed. (1)** ~~Personal~~ For assessments  
21          ~~made before January 1, 2022, personal~~ property shall be assessed to the owner  
22          thereof, except that when it is in the charge or possession of some person other than  
23          the owner it may be assessed to the person so in charge or possession of the same.  
24          Telegraph and telephone poles, posts, railroad ties, lumber, and all other  
25          manufactured forest products shall be deemed to be in the charge or possession of the

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1 person in occupancy or possession of the premises upon which the same shall be  
2 stored or piled, and the same shall be assessed to such person, unless the owner or  
3 some other person residing in the same assessment district, shall be actually and  
4 actively in charge and possession thereof, in which case it shall be assessed to such  
5 resident owner or other person so in actual charge or possession; but nothing  
6 contained in this subsection shall affect or change the rules prescribed in s. 70.13  
7 respecting the district in which such property shall be assessed.

8 (2) Goods For assessments made before January 1, 2022, goods, wares, and  
9 merchandise in storage in a commercial storage warehouse or on a public wharf shall  
10 be assessed to the owner thereof and not to the warehouse or public wharf, if the  
11 operator of the warehouse or public wharf furnishes to the assessor the names and  
12 addresses of the owners of all goods, wares, and merchandise not exempt from  
13 taxation.

14 **SECTION 31.** 70.19 of the statutes is amended to read:

15 **70.19 Assessment, how made; liability and rights of representative. (1)**  
16 ~~When~~ For assessments made before January 1, 2022, when personal property is  
17 assessed under s. 70.18 (1) to a person in charge or possession of the personal  
18 property other than the owner, the assessment of that personal property shall be  
19 entered upon the assessment roll separately from the assessment of that person's  
20 own personal property, adding to the person's name upon the tax roll words briefly  
21 indicating that the assessment is made to the person as the person in charge or  
22 possession of the property. The failure to enter the assessment separately or to  
23 indicate the representative capacity or other relationship of the person assessed  
24 shall not affect the validity of the assessment.

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1           **(2)** The For assessments made before January 1, 2022, the person assessed  
2 under sub. (1) and s. 70.18 (1) is personally liable for the tax on the property. The  
3 person assessed under sub. (1) and s. 70.18 (1) has a personal right of action against  
4 the owner of the property for the amount of the taxes; has a lien for that amount upon  
5 the property with the rights and remedies for the preservation and enforcement of  
6 that lien as provided in ss. 779.45 and 779.48; and is entitled to retain possession of  
7 the property until the owner of the property pays the tax on the property or  
8 reimburses the person assessed for the tax. The lien and right of possession relate  
9 back and exist from the time that the assessment is made, but may be released and  
10 discharged by giving to the person assessed such undertaking or other indemnity as  
11 the person accepts or by giving the person assessed a bond in the amount and with  
12 the sureties as is directed and approved by the circuit court of the county in which  
13 the property is assessed, upon 8 days' notice to the person assessed. The bond shall  
14 be conditioned to hold the person assessed free and harmless from all costs, expense,  
15 liability, or damage by reason of the assessment.

16           **SECTION 32.** 70.20 of the statutes is amended to read:

17           **70.20 Owner's liability when personalty assessed to another; action to**  
18 **collect.** (1) When For assessments made before January 1, 2022, when personal  
19 property shall be assessed to some person in charge or possession thereof, other than  
20 the owner, such owner as well as the person so in charge or possession shall be liable  
21 for the taxes levied pursuant to such assessment; and the liability of such owner may  
22 be enforced in a personal action as for a debt. Such action may be brought in the name  
23 of the town, city or village in which such assessment was made, if commenced before  
24 the time fixed by law for the return of delinquent taxes, by direction of the treasurer  
25 or tax collector of such town, city or village. If commenced after such a return, it shall

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1 be brought in the name of the county or other municipality to the treasurer or other  
2 officer of which such return shall be made, by direction of such treasurer or other  
3 officer. Such action may be brought in any court of this state having jurisdiction of  
4 the amount involved and in which jurisdiction may be obtained of the person of such  
5 owner or by attachment of the property of such owner.

6 (2) The For assessments made before January 1, 2022, the remedy of  
7 attachment may be allowed in such action upon filing an affidavit of the officer by  
8 whose direction such action shall be brought, showing the assessment of such  
9 property in the assessment district, the amount of tax levied pursuant thereto, that  
10 the defendant was the owner of such property at the time as of which the assessment  
11 thereof was made, and that such tax remains unpaid in whole or in part, and the  
12 amount remaining unpaid. The proceedings in such actions and for enforcement of  
13 the judgment obtained therein shall be the same as in ordinary actions for debt as  
14 near as may be, but no property shall be exempt from attachment or execution issued  
15 upon a judgment against the defendant in such action.

16 (3) The For assessments made before January 1, 2022 and taxes levied before  
17 January 1, 2022, the assessment and tax rolls in which such assessment and tax  
18 shall be entered shall be prima facie evidence of such assessment and tax and of the  
19 justice and regularity thereof; and the same, with proof of the ownership of such  
20 property by the defendant at the time as of which the assessment was made and of  
21 the nonpayment of such tax, shall be sufficient to establish the liability of the  
22 defendant. Such liability shall not be affected and such action shall not be defeated  
23 by any omission or irregularity in the assessment or tax proceedings not affecting the  
24 substantial justice and equity of the tax. The provisions of this section shall not

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1 impair or affect the remedies given by other provisions of law for the collection or  
2 enforcement of such tax against the person to whom the property was assessed.

3 **SECTION 33.** 70.21 (1) of the statutes is amended to read:

4 70.21 (1) ~~Except For~~ For assessments made before January 1, 2022, except as  
5 provided in sub. (2), the personal property of a partnership may be assessed in the  
6 names of the persons composing the partnership, so far as known or in the firm name  
7 or title under which the partnership business is conducted, and each partner shall  
8 be liable for the taxes levied on the partnership's personal property.

9 **SECTION 34.** 70.21 (1m) (intro.) of the statutes is amended to read:

10 70.21 (1m) (intro.) ~~Undistributed~~ For assessments made before January 1,  
11 2022, undistributed personal property belonging to the estate of a decedent shall be  
12 assessed as follows:

13 **SECTION 35.** 70.21 (2) of the statutes is amended to read:

14 70.21 (2) ~~The~~ For assessments made before January 1, 2022, the personal  
15 property of a limited liability partnership shall be assessed in the name of the  
16 partnership, and each partner shall be liable for the taxes levied thereon only to the  
17 extent permitted under s. 178.0306.

18 **SECTION 36.** 70.22 (1) of the statutes is amended to read:

19 70.22 (1) ~~In~~ For assessments made before January 1, 2022, in case one or more  
20 of 2 or more personal representatives or trustees of the estate of a decedent who died  
21 domiciled in this state are not residents of the state, the taxable personal property  
22 belonging to the estate shall be assessed to the personal representatives or trustees  
23 residing in this state. In case there are 2 or more personal representatives or trustees  
24 of the same estate residing in this state, but in different taxation districts, the  
25 assessment of the taxable personal property belonging to the estate shall be in the

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1 names of all of the personal representatives or trustees of the estate residing in this  
2 state. In case no personal representative or trustee resides in this state, the taxable  
3 personal property belonging to the estate may be assessed in the name of the  
4 personal representative or trustee, or in the names of all of the personal  
5 representatives or trustees if there are more than one, or in the name of the estate.

6 **SECTION 37.** 70.22 (2) (a) of the statutes is amended to read:

7 70.22 (2) (a) The For taxes levied before January 1, 2022, the taxes imposed  
8 pursuant to an assessment under sub. (1) may be enforced as a claim against the  
9 estate, upon presentation of a claim for the taxes by the treasurer of the taxation  
10 district to the court in which the proceedings for the probate of the estate are  
11 pending. Upon due proof, the court shall allow and order the claim to be paid.

12 **SECTION 38.** 70.27 (1) of the statutes is amended to read:

13 70.27 (1) WHO MAY ORDER. Whenever any area of platted or unplatted land is  
14 or land and the buildings, improvements, and fixtures on that land are owned by 2  
15 or more persons in severalty, and when in the judgment of the governing body having  
16 jurisdiction, the description of one or more of the different parcels thereof cannot be  
17 made sufficiently certain and accurate for the purposes of assessment, taxation, or  
18 tax title procedures without noting the correct metes and bounds of the same, or  
19 when such gross errors exist in lot measurements or locations that difficulty is  
20 encountered in locating new structures, public utilities, or streets, such governing  
21 body may cause a plat to be made for such purposes. Such plat shall be called  
22 “assessor’s plat,” and shall plainly define the applicable boundary of each parcel,  
23 building, improvement, and fixture, and each street, alley, lane, or roadway, or  
24 dedication to public or special use, as such is evidenced by the records of the register  
25 of deeds or a court of record. Such plats in cities may be ordered by the city council,



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1 in villages by the village board, in towns by the town board, or the county board. A  
2 plat or part of a plat included in an assessor's plat shall be deemed vacated to the  
3 extent it is included in or altered by an assessor's plat. The actual and necessary  
4 costs and expenses of making assessors' plats shall be paid out of the treasury of the  
5 city, village, town, or county whose governing body ordered the plat, and all or any  
6 part of such cost may be charged to the land property, without inclusion of  
7 improvements, so platted in the proportion that the last assessed valuation of each  
8 parcel bears to the last assessed total valuation of all lands property included in the  
9 assessor's plat, and collected as a special assessment on such land property, as  
10 provided by s. 66.0703.

11 **SECTION 39.** 70.27 (3) (a) of the statutes is amended to read:

12 70.27 (3) (a) Reference to any land, or land and the buildings, improvements,  
13 and fixtures on that land as it the reference appears on a recorded assessor's plat is  
14 deemed sufficient for purposes of assessment and taxation. Conveyance may be  
15 made by reference to such plat and shall be as effective to pass title to the land so  
16 described as it would be if the same premises had been described by metes and  
17 bounds. Such plat or record thereof shall be received in evidence in all courts and  
18 places as correctly describing the several parcels of land or land and the buildings,  
19 improvements, and fixtures on that land therein designated. After an assessor's plat  
20 has been made and recorded with the register of deeds as provided by this section,  
21 all conveyances of lands or land and the buildings, improvements, and fixtures on  
22 that land included in such assessor's plat shall be by reference to such plat. Any  
23 instrument dated and acknowledged after September 1, 1955, purporting to convey,  
24 mortgage, or otherwise give notice of an interest in land or land and the buildings,

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1 improvements, and fixtures on that land that is within or part of an assessor's plat  
2 shall describe the affected land by the name of the assessor's plat, lot, block, or outlot.

3 **SECTION 40.** 70.27 (4) of the statutes is amended to read:

4 70.27 (4) AMENDMENTS. Amendments or corrections to an assessor's plat may  
5 be made at any time by the governing body by recording with the register of deeds  
6 a plat of the area affected by such amendment or correction, made and authenticated  
7 as provided by this section. It shall not be necessary to refer to any amendment of  
8 the plat, but all assessments or instruments wherein any parcel of land is or land and  
9 the buildings, improvements, and fixtures on that land are described as being in an  
10 assessor's plat, shall be construed to mean the assessor's plat of lands or land and  
11 the buildings, improvements, and fixtures on that land with its amendments or  
12 corrections as it stood on the date of making such assessment or instrument, or such  
13 plats may be identified by number. This subsection does not prohibit the division of  
14 lands or land and the buildings, improvements, and fixtures on that land that are  
15 included in an assessor's plat by subdivision plat, as provided in s. 236.03, or by  
16 certified survey map, as provided in s. 236.34.

17 **SECTION 41.** 70.27 (5) of the statutes is amended to read:

18 70.27 (5) SURVEYS, RECONCILIATIONS. The surveyor making the plat shall be a  
19 professional land surveyor licensed under ch. 443 and shall survey and lay out the  
20 boundaries of each parcel, building, improvement, fixture, street, alley, lane,  
21 roadway, or dedication to public or private use, according to the records of the register  
22 of deeds, and whatever evidence that may be available to show the intent of the buyer  
23 and seller, in the chronological order of their conveyance or dedication, and set  
24 temporary monuments to show the results of such survey which shall be made  
25 permanent upon recording of the plat as provided for in this section. The map shall

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1 be at a scale of not more than 100 feet per inch, unless waived in writing by the  
2 department of administration under s. 236.20 (2) (L). The owners of record of lands  
3 or the land and the buildings, improvements, and fixtures on that land in the plat  
4 shall be notified by certified letter mailed to their last-known addresses, in order  
5 that they shall have opportunity to examine the map, view the temporary  
6 monuments, and make known any disagreement with the boundaries as shown by  
7 the temporary monuments. It is the duty of the professional land surveyor making  
8 the plat to reconcile any discrepancies that may be revealed so that the plat as  
9 certified to the governing body is in conformity with the records of the register of  
10 deeds as nearly as is practicable. When boundary lines between adjacent parcels, as  
11 evidenced on the ground, are mutually agreed to in writing by the owners of record,  
12 those lines shall be the true boundaries for all purposes thereafter, even though they  
13 may vary from the metes and bounds descriptions previously of record. Such written  
14 agreements shall be recorded in the office of the register of deeds. On every assessor's  
15 plat, as certified to the governing body, shall appear the document number of the  
16 record and, if given on the record, the volume and page where the record is recorded  
17 for the record that contains the metes and bounds description of each parcel, as  
18 recorded in the office of the register of deeds, which shall be identified with the  
19 number by which such parcel is designated on the plat, except that a lot that has been  
20 conveyed or otherwise acquired but upon which no deed is recorded in the office of  
21 register of deeds may be shown on an assessor's plat and when so shown shall contain  
22 a full metes and bounds description.

23 **SECTION 42.** 70.27 (7) (b) of the statutes is amended to read:

24 70.27 (7) (b) A clear and concise description of the land or the land and the  
25 buildings, improvements, and fixtures on that land so surveyed and mapped, by

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1 government lot, quarter quarter-section, township, range and county, or if located  
2 in a city or village or platted area, then according to the plat; otherwise by metes and  
3 bounds beginning with some corner marked and established in the United States  
4 land survey.

5 **SECTION 43.** 70.29 of the statutes is amended to read:

6 **70.29 Personalty, how entered.** The For assessments made before January  
7 1, 2022, the assessor shall place in one distinct and continuous part of the assessment  
8 roll all the names of persons assessed for personal property, with a statement of such  
9 property in each village in the assessor's assessment district, and foot up the  
10 valuation thereof separately; otherwise the assessor shall arrange all names of  
11 persons assessed for personal property on the roll alphabetically so far as convenient.  
12 The assessor shall also place upon the assessment roll, in a separate column and  
13 opposite the name of each person assessed for personal property, the number of the  
14 school district in which such personal property is subject to taxation.

15 **SECTION 44.** 70.30 (intro.) of the statutes is amended to read:

16 **70.30 Aggregate values.** (intro.) Every For assessments made before  
17 January 1, 2022, every assessor shall ascertain and set down in separate columns  
18 prepared for that purpose on the assessment roll and opposite to the names of all  
19 persons assessed for personal property the number and value of the following named  
20 items of personal property assessed to such person, which shall constitute the  
21 assessed valuation of the several items of property therein described, to wit:

22 **SECTION 45.** 70.34 of the statutes is amended to read:

23 **70.34 Personalty.** All For assessments made before January 1, 2022, all  
24 articles of personal property shall, as far as practicable, be valued by the assessor  
25 upon actual view at their true cash value; and after arriving at the total valuation

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1 of all articles of personal property which the assessor shall be able to discover as  
2 belonging to any person, if the assessor has reason to believe that such person has  
3 other personal property or any other thing of value liable to taxation, the assessor  
4 shall add to such aggregate valuation of personal property an amount which, in the  
5 assessor's judgment, will render such aggregate valuation a just and equitable  
6 valuation of all the personal property liable to taxation belonging to such person. In  
7 carrying out the duties imposed on the assessor by this section, the assessor shall act  
8 in the manner specified in the Wisconsin property assessment manual provided  
9 under s. 73.03 (2a).

10 **SECTION 46.** 70.345 of the statutes is amended to read:

11 **70.345 Legislative intent; department of revenue to supply**  
12 **information.** The For assessments made before January 1, 2022, the assessor shall  
13 exercise particular care so that personal property as a class on the assessment rolls  
14 bears the same relation to statutory value as real property as a class. To assist the  
15 assessor in determining the true relationship between real estate and personal  
16 property the department of revenue shall make available to local assessors  
17 information including figures indicating the relationship between personal property  
18 and real property on the last assessment rolls.

19 **SECTION 47.** 70.35 (1) of the statutes is amended to read:

20 **70.35 (1)** ~~To~~ For assessments made before January 1, 2022, to determine the  
21 amount and value of any personal property for which any person, firm, or corporation  
22 should be assessed, any assessor may examine such person or the managing agent  
23 or officer of any firm or corporation under oath as to all such items of personal  
24 property, the taxable value thereof as defined in s. 70.34 if the property is taxable.  
25 In the alternative the assessor may require such person, firm, or corporation to

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1 submit a return of such personal property and of the taxable value thereof. There  
2 shall be annexed to such return the declaration of such person or of the managing  
3 agent or officer of such firm or corporation that the statements therein contained are  
4 true.

5 **SECTION 48.** 70.35 (2) of the statutes is amended to read:

6 70.35 (2) ~~The~~ For assessments made before January 1, 2022, the return shall  
7 be made and all the information therein requested given by such person on a form  
8 prescribed by the assessor with the approval of the department of revenue which  
9 shall provide suitable schedules for such information bearing on value as the  
10 department deems necessary to enable the assessor to determine the true cash value  
11 of the taxable personal property that is owned or in the possession of such person on  
12 January 1 as provided in s. 70.10. The return may contain methods of deriving  
13 assessable values from book values and for the conversion of book values to present  
14 values, and a statement as to the accounting method used. No person shall be  
15 required to take detailed physical inventory for the purpose of making the return  
16 required by this section.

17 **SECTION 49.** 70.35 (3) of the statutes is amended to read:

18 70.35 (3) ~~Each~~ For assessments made before January 1, 2022, each return shall  
19 be filed with the assessor on or before March 1 of the year in which the assessment  
20 provided by s. 70.10 is made. The assessor, for good cause, may allow a reasonable  
21 extension of time for filing the return. All returns filed under this section shall be  
22 the confidential records of the assessor's office, except that the returns shall be  
23 available for use before the board of review as provided in this chapter. No return  
24 required under this section is controlling on the assessor in any respect in the  
25 assessment of any property.

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1           **SECTION 50.** 70.35 (4) of the statutes is amended to read:

2           70.35 (4) ~~Any~~ For assessments made before January 1, 2022, any person, firm  
3 or corporation who refuses to so testify or who fails, neglects or refuses to make and  
4 file the return of personal property required by this section shall be denied any right  
5 of abatement by the board of review on account of the assessment of such personal  
6 property unless such person, firm, or corporation shall make such return to such  
7 board of review together with a statement of the reasons for the failure to make and  
8 file the return in the manner and form required by this section.

9           **SECTION 51.** 70.35 (5) of the statutes is amended to read:

10           70.35 (5) ~~In~~ For assessments made before January 1, 2022, in the event that  
11 the assessor or the board of review should desire further evidence they may call upon  
12 other persons as witnesses to give evidence under oath as to the items and value of  
13 the personal property of any such person, firm or corporation.

14           **SECTION 52.** 70.36 (1) of the statutes is amended to read:

15           70.36 (1) ~~Any~~ For assessments made before January 1, 2022, any person in this  
16 state owning or holding any personal property that is subject to assessment,  
17 individually or as agent, trustee, guardian, personal representative, assignee, or  
18 receiver or in some other representative capacity, who intentionally makes a false  
19 statement to the assessor of that person's assessment district or to the board of  
20 review of the assessment district with respect to the property, or who omits any  
21 property from any return required to be made under s. 70.35, with the intent of  
22 avoiding the payment of the just and proportionate taxes on the property, shall forfeit  
23 the sum of \$10 for every \$100 or major fraction of \$100 so withheld from the  
24 knowledge of the assessor or board of review.

25           **SECTION 53.** 70.36 (2) of the statutes is amended to read:

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1           70.36 (2) ~~It~~ For assessments made before January 1, 2022, it is hereby made  
2 the duty of the district attorney of any county, upon complaint made to the district  
3 attorney by the assessor or by a member of the board of review of the assessment  
4 district in which it is alleged that property has been so withheld from the knowledge  
5 of such assessor or board of review, or not included in any return required by s. 70.35,  
6 to investigate the case forthwith and bring an action in the name of the state against  
7 the person, firm or corporation so complained of. All forfeitures collected under the  
8 provisions of this section shall be paid into the treasury of the taxation district in  
9 which such property had its situs for taxation.

10           **SECTION 54.** 70.43 (2) of the statutes is amended to read:

11           70.43 (2) If the assessor discovers a palpable error in the assessment of a tract  
12 of real estate or an item of personal property for personal property assessments made  
13 before January 1, 2022, that results in the tract or property having an inaccurate  
14 assessment for the preceding year, the assessor shall correct that error by adding to  
15 or subtracting from the assessment for the preceding year. The result shall be the  
16 true assessed value of the property for the preceding year. The assessor shall make  
17 a marginal note of the correction on that year's assessment roll.

18           **SECTION 55.** 70.44 (1) of the statutes is amended to read:

19           70.44 (1) Real ~~or personal~~ property omitted from assessment in any of the 2  
20 next previous years or personal property assessments made before January 1, 2022  
21 and omitted from any of the 2 next previous years, unless previously reassessed for  
22 the same year or years, shall be entered once additionally for each previous year of  
23 such omission, designating each such additional entry as omitted for the year of  
24 omission and affixing a just valuation to each entry for a former year as the same  
25 should then have been assessed according to the assessor's best judgment, and taxes



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

4 **SECTION 56.** 70.47 (7) (aa) of the statutes is amended to read:

5 70.47 (7) (aa) No person shall be allowed to appear before the board of review,  
6 to testify to the board by telephone or to contest the amount of any assessment of real  
7 or personal property if the person has refused a reasonable written request by  
8 certified mail of the assessor to enter onto property to conduct an exterior view of the  
9 real or personal property being assessed.

10 **SECTION 57.** 70.49 (2) of the statutes is amended to read:

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

16 **SECTION 58.** 70.50 of the statutes is amended to read:

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

**SENATE BILL 623****SECTION 59**

1           **SECTION 59.** 70.52 of the statutes is amended to read:

2           **70.52 Clerks to examine and correct rolls.** Each city, village, and town  
3 clerk upon receipt of the assessment roll shall carefully examine the roll. The clerk  
4 shall correct all double assessments, imperfect descriptions, and other errors  
5 apparent on the roll, and correct the value of parcels of real property not liable to  
6 taxation. The clerk shall add to the roll any parcel of real property not listed on the  
7 assessment roll ~~or item of personal property omitted from the roll~~ and immediately  
8 notify the assessors of the additions and omissions. The assessors shall immediately  
9 view and value the omitted property and certify the valuation to the clerk. The clerk  
10 shall enter the valuation and property classification on the roll, and the valuation  
11 shall be final. To enable the clerk to properly correct defective descriptions, the clerk  
12 may request aid, when necessary, from the county surveyor, whose fees for the  
13 services rendered shall be paid by the city, village, or town.

14           **SECTION 60.** 70.53 (1) (a) of the statutes is repealed.

15           **SECTION 61.** 70.65 (2) (a) 2. of the statutes is amended to read:

16           70.65 (2) (a) 2. ~~Identify~~ For assessments made before January 1, 2022, identify  
17 the name and address of the owners of all taxable personal property within the  
18 taxation district and the assessed value of each owner's taxable personal property.

19           **SECTION 62.** 70.65 (2) (b) (intro.) of the statutes is amended to read:

20           70.65 (2) (b) (intro.) With respect to each description of real property and each  
21 owner of taxable personal property and the personal property assessments made  
22 before January 1, 2022:

23           **SECTION 63.** 70.68 (1) of the statutes is amended to read:

24           70.68 (1) COLLECTION IN CERTAIN CITIES. ~~In~~ For taxes levied before January 1,  
25 2022, in cities authorized to act under s. 74.87, the chief of police shall collect all state,

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1 county, city, school, and other taxes due on personal property as shall then remain  
2 unpaid, and the chief of police shall possess all the powers given by law to town  
3 treasurers for the collection of such taxes, and be subject to the liabilities and entitled  
4 to the same fees as town treasurers in such cases, but such fees shall be turned over  
5 to the city treasurer and become a part of the general fund.

6 **SECTION 64.** 70.73 (1) (b) of the statutes is amended to read:

7 70.73 (1) (b) If a town, village, or city clerk or treasurer discovers that personal  
8 property has been assessed to the wrong person for assessments made before  
9 January 1, 2022, or 2 or more parcels of land belonging to different persons have been  
10 erroneously assessed together on the tax roll, the clerk or treasurer shall notify the  
11 assessor and all parties interested, if the parties are residents of the county, by notice  
12 in writing to appear at the clerk's office at some time, not less than 5 days thereafter,  
13 to correct the assessment roll.

14 **SECTION 65.** 70.73 (1) (c) of the statutes is amended to read:

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

21 **SECTION 66.** 70.84 of the statutes is amended to read:

22 **70.84 Inequalities may be corrected in subsequent year.** If any such  
23 reassessment cannot be completed in time to take the place of the original  
24 assessment made in such district for said year, the clerk of the district shall levy and  
25 apportion the taxes for that year upon the basis of the original assessment roll, and

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1 when the reassessment is completed the inequalities in the taxes levied under the  
2 original assessment shall be remedied and compensated in the levy and  
3 apportionment of taxes in such district next following the completion of said  
4 reassessment in the following manner: Each tract of real estate, and, as to personal  
5 property assessments made before January 1, 2022, each taxpayer, whose tax shall  
6 be determined by such reassessment to have been relatively too high, shall be  
7 credited a sum equal to the amount of taxes charged on the original assessment in  
8 excess of the amount which would have been charged had such reassessment been  
9 made in time; and each tract of real estate, and, as to personal property assessments  
10 made before January 1, 2022, each taxpayer, whose tax shall be determined by such  
11 reassessment to have been relatively too low, shall be charged, in addition to all other  
12 taxes, a sum equal to the difference between the amount of taxes charged upon such  
13 unequal original assessment and the amount which would have been charged had  
14 such reassessment been made in time. The department of revenue, or its authorized  
15 agent, shall at any time have access to all assessment and tax rolls herein referred  
16 to for the purpose of assisting the local clerk and in order that the results of the  
17 reassessment may be carried into effect.

18 **SECTION 67.** 70.855 (1) (intro.) of the statutes is amended to read:

19 70.855 (1) APPLICABILITY. (intro.) The department of revenue shall assess real  
20 ~~and personal~~ property assessed as commercial property under s. 70.32 (2) (a) 2. if all  
21 of the following apply:

22 **SECTION 68.** 70.855 (1) (a) of the statutes is amended to read:

23 70.855 (1) (a) The property owner and the governing body of the municipality  
24 where the property is located submit a written request to the department on or before

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1 March 1 of the year of the assessment to have the department assess the property  
2 owner's real and personal commercial property located in the municipality.

3 **SECTION 69.** 70.855 (1) (b) of the statutes is amended to read:

4 70.855 (1) (b) The written request submitted under par. (a) specifies the items  
5 of personal property and parcels of real property for the department's assessment.

6 **SECTION 70.** 70.995 (1) (a) of the statutes is amended to read:

7 70.995 (1) (a) In this section "manufacturing property" includes all lands,  
8 buildings, structures and other real property, as defined in s. 70.03, used in  
9 manufacturing, assembling, processing, fabricating, making or milling tangible  
10 personal property for profit. Manufacturing property also includes warehouses,  
11 storage facilities, and office structures when the predominant use of the warehouses,  
12 storage facilities, or offices is in support of the manufacturing property, and all  
13 personal property owned or used by any person engaged in this state in any of the  
14 activities mentioned, and used in the activity, including raw materials, supplies,  
15 machinery, equipment, work in process and finished inventory when located at the  
16 site of the activity production process, as defined in s. 70.11 (27) (a) 5.  
17 Establishments engaged in assembling component parts of manufactured products  
18 are considered manufacturing establishments if the new product is neither a  
19 structure nor other fixed improvement. Materials processed by a manufacturing  
20 establishment include products of agriculture, forestry, fishing, mining, and  
21 quarrying. For the purposes of this section, establishments which engage in mining  
22 metalliferous minerals are considered manufacturing establishments.

23 **SECTION 71.** 70.995 (3) of the statutes is amended to read:

24 70.995 (3) For purposes of subs. (1) and (2) "manufacturing, assembling,  
25 processing, fabricating, making or milling" includes the entire productive process

**SENATE BILL 623****SECTION 71**

1 and includes such activities as the storage of raw materials, the movement thereof  
2 to the first operation thereon, and the packaging, bottling, crating, or similar  
3 preparation of products for shipment when located at the site of the production  
4 process, as defined in s. 70.11 (27) (a) 5.

5 **SECTION 72.** 70.995 (4) of the statutes is amended to read:

6 70.995 (4) Whenever real property ~~or tangible personal property~~ is used for  
7 one, or some combination, of the processes mentioned in sub. (3) and also for other  
8 purposes, the department of revenue, if satisfied that there is substantial use in one  
9 or some combination of such processes, may assess the property under this section.  
10 For all purposes of this section the department of revenue shall have sole discretion  
11 for the determination of what is substantial use and what description of real property  
12 ~~or what unit of tangible personal property~~ shall constitute “the property” to be  
13 included for assessment purposes, and, in connection herewith, the department may  
14 include in a real property unit, real property owned by different persons. Vacant  
15 property designed for use in manufacturing, assembling, processing, fabricating,  
16 making, or milling tangible property for profit may be assessed under this section or  
17 under s. 70.32 (1), and the period of vacancy may not be the sole ground for making  
18 that determination. In those specific instances where a portion of a description of  
19 real property includes manufacturing property rented or leased and operated by a  
20 separate person which does not satisfy the substantial use qualification for the entire  
21 property, the local assessor shall assess the entire real property description ~~and all~~  
22 ~~personal property not exempt under s. 70.11 (27).~~ The applicable portions of the  
23 ~~standard manufacturing property report form under sub. (12) as they relate to~~  
24 ~~manufacturing machinery and equipment shall be submitted by such person.~~

25 **SECTION 73.** 70.995 (5) of the statutes is amended to read:

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1           70.995 (5) The department of revenue shall assess all property of  
2           manufacturing establishments included under subs. (1) and (2) as of the close of  
3           January 1 of each year, if on or before March 1 of that year the department has  
4           classified the property as manufacturing or the owner of the property has requested,  
5           in writing, that the department make such a classification and the department later  
6           does so. A change in ownership, ~~location~~, or name of the manufacturing  
7           establishment does not necessitate a new request. In assessing lands from which  
8           metalliferous minerals are being extracted and valued for purposes of the tax under  
9           s. 70.375, the value of the metalliferous mineral content of such lands shall be  
10          excluded.

11           **SECTION 74.** 70.995 (5n) of the statutes is created to read:

12           70.995 (5n) (a) If the department of revenue determines that an establishment  
13          is engaged in manufacturing, as defined in subs. (1), (2), and (3), the department may  
14          classify the establishment as manufacturing. The establishment shall submit a  
15          written request on or before July 1 of the year for which classification is desired, as  
16          provided under s. 71.07 (5n) (a) 9. c. or 71.28 (5n) (a) 9. c.

17           (b) The department may at any time investigate or audit requests submitted  
18          under par. (a) and may revoke a classification. An establishment that submits a  
19          request under par. (a) shall notify the department within 60 days of any termination  
20          of manufacturing activity.

21           (c) On or before December 31 of the year in which a request is timely submitted  
22          under par. (a), the department shall issue a notice of determination responding to the  
23          timely request. The department may, in its sole discretion, issue a notice of  
24          determination by December 31 for requests received after July 1 of the year in which  
25          classification is desired. The notice shall be in writing and shall be sent by 1st class

**SENATE BILL 623****SECTION 74**

1 mail or electronic mail. In addition, the notice shall specify that objections to the  
2 decision shall be filed with the state board of assessors no later than 60 days after  
3 the date of the notice, that a fee of \$200 shall be paid when the objection is filed, and  
4 that the objection is not filed until the fee is paid.

5 (d) For purposes of this subsection, an objection is considered timely filed if  
6 received by the state board of assessors no later than 60 days after the date of the  
7 notice or sent to the state board of assessors by U.S. postal service certified mail in  
8 a properly addressed envelope, with postage paid, that is postmarked before  
9 midnight of the last day for filing. Neither the board nor the tax appeals commission  
10 may waive the requirement that objections be in writing.

11 (e) The state board of assessors shall investigate any timely objection filed  
12 under par. (d) if the fee specified under par. (c) is paid. The board shall notify the  
13 person objecting or the person's agent of its determination by 1st class mail or  
14 electronic mail.

15 (f) If a determination of the state board of assessors under par. (e) results in an  
16 establishment not being classified as manufacturing, the person having been  
17 notified of the determination shall be deemed to have accepted the determination  
18 unless the person files a petition for review with the clerk of the tax appeals  
19 commission, as provided under s. 73.01 (5) and the rules of practice of the tax appeals  
20 commission.

21 **SECTION 75.** 70.995 (7) (b) of the statutes is amended to read:

22 70.995 (7) (b) Each 5 years, or more frequently if the department of revenue's  
23 workload permits and if in the department's judgment it is desirable, the department  
24 of revenue shall complete a field investigation or on-site appraisal at full value under  
25 ss. s. 70.32 (1) and ~~70.34~~ of all manufacturing real property in this state.



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1           **SECTION 76.** 70.995 (8) (b) 1. of the statutes is amended to read:

2           70.995 **(8)** (b) 1. The department of revenue shall annually notify each  
3 manufacturer assessed under this section and the municipality in which the  
4 manufacturing property is located of the full value of all real ~~and personal~~ property  
5 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st  
6 class mail or electronic mail. In addition, the notice shall specify that objections to  
7 valuation, amount, or taxability must be filed with the state board of assessors no  
8 later than 60 days after the date of the notice of assessment, that objections to a  
9 change from assessment under this section to assessment under s. 70.32 (1) must be  
10 filed no later than 60 days after the date of the notice, that the fee under par. (c) 1.  
11 or (d) must be paid, and that the objection is not filed until the fee is paid. For  
12 purposes of this subdivision, an objection is considered timely filed if received by the  
13 state board of assessors no later than 60 days after the date of the notice or sent to  
14 the state board of assessors by U.S. postal service certified mail in a properly  
15 addressed envelope, with postage paid, that is postmarked before midnight of the  
16 last day for filing. A statement shall be attached to the assessment roll indicating  
17 that the notices required by this section have been mailed and failure to receive the  
18 notice does not affect the validity of the assessments, the resulting tax on real ~~or~~  
19 ~~personal~~ property, the procedures of the tax appeals commission or of the state board  
20 of assessors, or the enforcement of delinquent taxes by statutory means.

21           **SECTION 77.** 70.995 (12) (a) of the statutes is amended to read:

22           70.995 **(12)** (a) The department of revenue shall prescribe a standard  
23 manufacturing property report form that shall be submitted annually for each real  
24 estate parcel ~~and each personal property account~~ on or before March 1 by all  
25 manufacturers whose property is assessed under this section. The report form shall

**SENATE BILL 623****SECTION 77**

1 contain all information considered necessary by the department and shall include,  
2 without limitation, income and operating statements, fixed asset schedules and a  
3 report of new construction or demolition. Failure to submit the report shall result  
4 in denial of any right of redetermination by the state board of assessors or the tax  
5 appeals commission. If any property is omitted or understated in the manufacturing  
6 real estate assessment roll in any of the next 5 previous years, or in a manufacturing  
7 personal property assessment roll made before January 1, 2022, the assessor shall  
8 enter the value of the omitted or understated property once for each previous year  
9 of the omission or understatement. The assessor shall affix a just valuation to each  
10 entry for a former year as it should have been assessed according to the assessor's  
11 best judgment. Taxes shall be apportioned and collected on the tax roll for each entry,  
12 on the basis of the net tax rate for the year of the omission, taking into account credits  
13 under s. 79.10. In the case of omitted property, interest shall be added at the rate of  
14 0.0267 percent per day for the period of time between the date when the form is  
15 required to be submitted and the date when the assessor affixes the just valuation.  
16 In the case of underpayments determined after an objection under s. 70.995 (8) (d),  
17 interest shall be added at the average annual discount interest rate determined by  
18 the last auction of 6-month U.S. treasury bills before the objection per day for the  
19 period of time between the date when the tax was due and the date when it is paid.

20 **SECTION 78.** 70.995 (12r) of the statutes is repealed.

21 **SECTION 79.** 71.07 (5n) (a) 5. a. of the statutes is amended to read:

22 71.07 (5n) (a) 5. a. "Manufacturing property factor" means a fraction, the  
23 numerator of which is the average value of the claimant's real and personal land and  
24 depreciable property assessed under s. 70.995, owned or rented and used in this state  
25 by the claimant during the taxable year to manufacture qualified production

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1 property, and the denominator of which is the average value of all the claimant's real  
2 and personal land and depreciable property owned or rented during the taxable year  
3 and used by the claimant to manufacture qualified production property.

4 **SECTION 80.** 71.07 (5n) (a) 5. d. of the statutes is repealed.

5 **SECTION 81.** 71.07 (5n) (a) 9. (intro.) of the statutes is amended to read:

6 71.07 **(5n)** (a) 9. (intro.) "Qualified production property" means either any of  
7 the following:

8 **SECTION 82.** 71.07 (5n) (a) 9. a. of the statutes is amended to read:

9 71.07 **(5n)** (a) 9. a. Tangible personal property manufactured in whole or in part  
10 by the claimant on property that is located in this state and assessed as  
11 manufacturing property under s. 70.995. Tangible personal property manufactured  
12 in this state may only be qualified production property if it is manufactured on  
13 property approved to be classified as manufacturing real property for purposes of s.  
14 70.995, even if it is not eligible to be listed on the department's manufacturing roll  
15 until January 1 of the following year.

16 **SECTION 83.** 71.07 (5n) (a) 9. c. of the statutes is created to read:

17 71.07 **(5n)** (a) 9. c. Tangible personal property manufactured in whole or in part  
18 by the claimant at an establishment that is located in this state and classified as  
19 manufacturing under s. 70.995 (5n). A person wishing to classify the person's  
20 establishment as manufacturing under this subd. 9. c. shall file an application in the  
21 form and manner prescribed by the department no later than July 1 of the taxable  
22 year for which the person wishes to claim the credit under this subsection, pursuant  
23 to s. 70.995 (5n). The department shall make a determination and provide written  
24 notice by December 31 of the year in which the application is filed. A determination

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1 on the classification under this subd. 9. c. may be appealed as provided under s.  
2 70.995 (5n).

3 **SECTION 84.** 71.07 (5n) (d) 2. of the statutes is amended to read:

4 71.07 **(5n)** (d) 2. For purposes of determining a claimant's eligible qualified  
5 production activities income under this subsection, the claimant shall multiply the  
6 claimant's qualified production activities income from property manufactured by the  
7 claimant by the manufacturing property factor and qualified production activities  
8 income from property produced, grown, or extracted by the claimant by the  
9 agriculture property factor. This subdivision does not apply if the claimant's entire  
10 qualified production activities income results from the sale of tangible personal  
11 property that was manufactured, produced, grown, or extracted wholly in this state  
12 by the claimant.

13 **SECTION 85.** 71.07 (6e) (a) 5. of the statutes is amended to read:

14 71.07 **(6e)** (a) 5. "Property taxes" means real and ~~personal~~ property taxes,  
15 exclusive of special assessments, delinquent interest, and charges for service, paid  
16 by a claimant, and the claimant's spouse if filing a joint return, on the eligible  
17 veteran's or unremarried surviving spouse's principal dwelling in this state during  
18 the taxable year for which credit under this subsection is claimed, less any property  
19 taxes paid which are properly includable as a trade or business expense under  
20 section 162 of the Internal Revenue Code. If the principal dwelling on which the  
21 taxes were paid is owned by 2 or more persons or entities as joint tenants or tenants  
22 in common or is owned by spouses as marital property, "property taxes" is that part  
23 of property taxes paid that reflects the ownership percentage of the claimant, except  
24 that this limitation does not apply to spouses who file a joint return. If the principal  
25 dwelling is sold during the taxable year, the "property taxes" for the seller and buyer

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1 shall be the amount of the tax prorated to each in the closing agreement pertaining  
2 to the sale or, if not so provided for in the closing agreement, the tax shall be prorated  
3 between the seller and buyer in proportion to months of their respective ownership.  
4 “Property taxes” includes monthly municipal permit fees in respect to a principal  
5 dwelling collected under s. 66.0435 (3) (c).

6 **SECTION 86.** 71.07 (9) (a) 3. of the statutes is amended to read:

7 71.07 (9) (a) 3. “Property taxes” means real ~~and personal~~ property taxes,  
8 exclusive of special assessments, delinquent interest and charges for service, paid by  
9 a claimant on the claimant’s principal dwelling during the taxable year for which  
10 credit under this subsection is claimed, less any property taxes paid which are  
11 properly includable as a trade or business expense under section 162 of the Internal  
12 Revenue Code. If the principal dwelling on which the taxes were paid is owned by  
13 2 or more persons or entities as joint tenants or tenants in common or is owned by  
14 spouses as marital property, “property taxes” is that part of property taxes paid that  
15 reflects the ownership percentage of the claimant. If the principal dwelling is sold  
16 during the taxable year the “property taxes” for the seller and buyer shall be the  
17 amount of the tax prorated to each in the closing agreement pertaining to the sale  
18 or, if not so provided for in the closing agreement, the tax shall be prorated between  
19 the seller and buyer in proportion to months of their respective ownership. “Property  
20 taxes” includes monthly municipal permit fees in respect to a principal dwelling  
21 collected under s. 66.0435 (3) (c).

22 **SECTION 87.** 71.17 (2) of the statutes is amended to read:

23 71.17 (2) LIEN ON TRUST ESTATE; INCOME TAXES LEVIED AGAINST BENEFICIARY. All  
24 income taxes levied against the income of beneficiaries shall be a lien on that portion  
25 of the trust estate or interest therein from which the income taxed is derived, and

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1 such taxes shall be paid by the fiduciary, if not paid by the distributee, before the  
2 same become delinquent. Every person who, as a fiduciary under the provisions of  
3 this subchapter, pays an income tax shall have all the rights and remedies of  
4 reimbursement for any taxes assessed against him or her or paid by him or her in  
5 such capacity, as provided in s. 70.19 (1) and (2), 2019 stats.

6 **SECTION 88.** 71.28 (5n) (a) 5. a. of the statutes is amended to read:

7 71.28 (5n) (a) 5. a. “Manufacturing property factor” means a fraction, the  
8 numerator of which is the average value of the claimant’s ~~real and personal~~ land and  
9 depreciable property assessed under s. ~~70.995~~, owned or rented and used in this state  
10 by the claimant during the taxable year to manufacture qualified production  
11 property, and the denominator of which is the average value of all the claimant’s ~~real~~  
12 ~~and personal~~ land and depreciable property owned or rented during the taxable year  
13 and used by the claimant to manufacture qualified production property.

14 **SECTION 89.** 71.28 (5n) (a) 5. d. of the statutes is repealed.

15 **SECTION 90.** 71.28 (5n) (a) 9. (intro.) of the statutes is amended to read:

16 71.28 (5n) (a) 9. (intro.) “Qualified production property” means either any of  
17 the following:

18 **SECTION 91.** 71.28 (5n) (a) 9. a. of the statutes is amended to read:

19 71.28 (5n) (a) 9. a. Tangible personal property manufactured in whole or in part  
20 by the claimant on property that is located in this state and assessed as  
21 manufacturing property under s. 70.995. Tangible personal property manufactured  
22 in this state may only be qualified production property if it is manufactured on  
23 property approved to be classified as manufacturing real property for purposes of s.  
24 70.995, even if it is not eligible to be listed on the department’s manufacturing roll  
25 until January 1 of the following year.

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1           **SECTION 92.** 71.28 (5n) (a) 9. c. of the statutes is created to read:

2           71.28 (5n) (a) 9. c. Tangible personal property manufactured in whole or in part  
3 by the claimant with an establishment that is located in this state and classified as  
4 manufacturing under s. 70.995 (5n). A person wishing to classify the person's  
5 establishment as manufacturing under this subd. 9. c. shall file an application in the  
6 form and manner prescribed by the department no later than July 1 of the taxable  
7 year for which the person wishes to claim the credit under this subsection, pursuant  
8 to s. 70.995 (5n). The department shall make a determination and provide written  
9 notice by December 31 of the year in which the application is filed. A determination  
10 on the classification under this subd. 9. c. may be appealed as provided under s.  
11 70.995 (5n).

12           **SECTION 93.** 71.28 (5n) (d) 2. of the statutes is amended to read:

13           71.28 (5n) (d) 2. Except as provided in subd. 3., for purposes of determining a  
14 claimant's eligible qualified production activities income under this subsection, the  
15 claimant shall multiply the claimant's qualified production activities income from  
16 property manufactured by the claimant by the manufacturing property factor and  
17 qualified production activities income from property produced, grown, or extracted  
18 by the claimant by the agriculture property factor. This subdivision does not apply  
19 if the claimant's entire qualified production activities income results from the sale  
20 of tangible personal property that was manufactured, produced, grown, or extracted  
21 wholly in this state by the claimant.

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

23           71.52 (7) "Property taxes accrued" means real ~~or personal~~ property taxes or  
24 monthly municipal permit fees under s. 66.0435 (3) (c), exclusive of special  
25 assessments, delinquent interest and charges for service, levied on a homestead

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1 owned by the claimant or a member of the claimant's household. "Real ~~or personal~~  
2 property taxes" means those levied under ch. 70, less the tax credit, if any, afforded  
3 in respect of such property by s. 79.10. If a homestead is owned by 2 or more persons  
4 or entities as joint tenants or tenants in common or is owned as marital property or  
5 survivorship marital property and one or more such persons, entities or owners is not  
6 a member of the claimant's household, property taxes accrued is that part of property  
7 taxes accrued levied on such homestead, reduced by the tax credit under s. 79.10,  
8 that reflects the ownership percentage of the claimant and the claimant's household,  
9 except that if a homestead is owned by 2 or more natural persons or if 2 or more  
10 natural persons have an interest in a homestead, one or more of whom is not a  
11 member of the claimant's household, and the claimant has a present interest, as that  
12 term is used in s. 700.03 (1), in the homestead and is required by the terms of a will  
13 that transferred the homestead or interest in the homestead to the claimant to pay  
14 the entire amount of property taxes levied on the homestead, property taxes accrued  
15 is property taxes accrued levied on such homestead, reduced by the tax credit under  
16 s. 79.10. A marital property agreement or unilateral statement under ch. 766 has  
17 no effect in computing property taxes accrued for a person whose homestead is not  
18 the same as the homestead of that person's spouse. For purposes of this subsection,  
19 property taxes are "levied" when the tax roll is delivered to the local treasurer for  
20 collection. If a homestead is sold or purchased during the calendar year of the levy,  
21 the property taxes accrued for the seller and the buyer are the amount of the tax levy  
22 prorated to each in proportion to the periods of time each both owned and occupied  
23 the homestead during the year to which the claim relates. The seller may use the  
24 closing agreement pertaining to the sale of the homestead, the property tax bill for  
25 the year before the year to which the claim relates or the property tax bill for the year



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

21 **SECTION 95.** 73.01 (5) (a) of the statutes is amended to read:

22 73.01 (5) (a) Any person who is aggrieved by a determination of the state board  
23 of assessors under s. 70.995 (5n) or (8) or who has filed a petition for redetermination  
24 with the department of revenue and who is aggrieved by the redetermination of the  
25 department of revenue may, within 60 days of the determination of the state board

**SENATE BILL 623****SECTION 95**

1 of assessors or of the department of revenue or, in all other cases, within 60 days after  
2 the redetermination but not thereafter, file with the clerk of the commission a  
3 petition for review of the action of the department of revenue and the number of  
4 copies of the petition required by rule adopted by the commission. Any person who  
5 is aggrieved by a determination of the department of transportation under s. 341.405  
6 or 341.45 may, within 30 days after the determination of the department of  
7 transportation, file with the clerk of the commission a petition for review of the action  
8 of the department of transportation and the number of copies of the petition required  
9 by rule adopted by the commission. If a municipality appeals, its appeal shall set  
10 forth that the appeal has been authorized by an order or resolution of its governing  
11 body and the appeal shall be verified by a member of that governing body as  
12 pleadings in courts of record are verified. The clerk of the commission shall transmit  
13 one copy to the department of revenue, or to the department of transportation, and  
14 to each party. In the case of appeals from manufacturing property assessments, the  
15 person assessed shall be a party to a proceeding initiated by a municipality. At the  
16 time of filing the petition, the petitioner shall pay to the commission a \$25 filing fee.  
17 The commission shall deposit the fee in the general fund. Within 30 days after such  
18 transmission the department of revenue, except for petitions objecting to  
19 manufacturing property assessments, or the department of transportation, shall file  
20 with the clerk of the commission an original and the number of copies of an answer  
21 to the petition required by rule adopted by the commission and shall serve one copy  
22 on the petitioner or the petitioner's attorney or agent. Within 30 days after service  
23 of the answer, the petitioner may file and serve a reply in the same manner as the  
24 petition is filed. Any person entitled to be heard by the commission under s. 76.38  
25 (12) (a), 1993 stats., or s. 76.39 (4) (c) or 76.48 may file a petition with the commission

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1 within the time and in the manner provided for the filing of petitions in income or  
2 franchise tax cases. Such papers may be served as a circuit court summons is served  
3 or by certified mail. For the purposes of this subsection, a petition for review is  
4 considered timely filed if mailed by certified mail in a properly addressed envelope,  
5 with postage duly prepaid, which envelope is postmarked before midnight of the last  
6 day for filing.

7 **SECTION 96.** 73.06 (3) of the statutes is amended to read:

8 73.06 (3) The department of revenue, through its supervisors of equalization,  
9 shall examine and test the work of assessors during the progress of their assessments  
10 and ascertain whether any of them is assessing property at other than full value or  
11 is omitting property subject to taxation from the roll. The department and such  
12 supervisors shall have the rights and powers of a local assessor for the examination  
13 of persons and property and for the discovery of property subject to taxation. If any  
14 property has been omitted or not assessed according to law, they shall bring the same  
15 to the attention of the local assessor of the proper district and if such local assessor  
16 shall neglect or refuse to correct the assessment they shall report the fact to the board  
17 of review. All disputes between the department, municipalities, and property owners  
18 about the taxability ~~or value of the property under s. 70.995 (12r)~~ shall be resolved  
19 by using the procedures under s. 70.995 (8).

20 **SECTION 97.** 76.02 (1) of the statutes is amended to read:

21 76.02 (1) "Air carrier company" means any person engaged in the business of  
22 transportation in aircraft of persons or property for hire on regularly scheduled  
23 flights, except an air carrier company whose property is exempt from taxation under  
24 s. ~~70.11 (42) (b)~~ 76.074 (2). In this subsection, "aircraft" means a completely equipped

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1 operating unit, including spare flight equipment, used as a means of conveyance in  
2 air commerce.

3 **SECTION 98.** 76.02 (4m) of the statutes is created to read:

4 76.02 (4m) "Inflation factor" means a percentage equal to the average annual  
5 percentage change in the U.S. consumer price index for all urban consumers, U.S.  
6 city average, as determined by the U.S. department of labor, for the 12 months  
7 ending on December 31 of the year before the year of assessment, except that the  
8 percentage under this subsection shall not be less than zero.

9 **SECTION 99.** 76.025 (2) of the statutes is amended to read:

10 76.025 (2) If the property of any company defined in s. 76.28 (1), except a  
11 qualified wholesale electric company as defined in s. 76.28 (1) (gm), is located entirely  
12 within a single town, village, or city, it shall be subject to local assessment and  
13 taxation under ch. 70, 2019 stats.

14 **SECTION 100.** 76.025 (5) of the statutes is created to read:

15 76.025 (5) Nothing in this chapter or ch. 70 shall be construed as providing an  
16 exemption for personal property for entities regulated under this chapter, except for  
17 the exemptions under ss. 70.11 (21), (39), and (39m), 70.112 (4) (b) and (5), and  
18 76.074, and for such motor vehicles as are exempt under s. 70.112 (5).

19 **SECTION 101.** 76.03 (1) of the statutes is amended to read:

20 76.03 (1) The property, both real and personal, including all rights, franchises  
21 and privileges used in and necessary to the prosecution of the business of any  
22 company enumerated in s. 76.02 ~~shall be deemed personal property for the purposes~~  
23 ~~of taxation, and~~ shall be valued and assessed together as a unit.

24 **SECTION 102.** 76.07 (2) of the statutes is amended to read:

**SENATE BILL 623****SECTION 102**

1           76.07 (2) RELATION TO STATE VALUATION; DESCRIPTION. The value of the property  
2 of each of said ~~companies~~ company for assessment shall be made on the same basis  
3 and for the same period of time, as near as may be, as the value of the general  
4 property of the state is ascertained and determined. The department shall prepare  
5 an assessment roll and place thereon after the name of each of said ~~companies~~  
6 company assessed, the following general description of the property of such company,  
7 to wit, which description shall be deemed and held to include the entire property and  
8 franchises of the company specified and all title and interest therein: “Real estate,  
9 right-of-way, tracks, stations, terminals, appurtenances, ~~rolling stock, equipment,~~  
10 franchises, and all other real estate and personal property of said the company,” in  
11 the case of railroads, ~~and;~~ “Real estate, right-of-way, poles, wires, conduits, cables,  
12 devices, appliances, instruments, franchises, and all other real and personal  
13 property of said the company,” in the case of conservation and regulation companies,  
14 ~~and;~~ “Real estate, appurtenances, rolling stock, equipment, franchises, and all other  
15 real estate and personal property of said the company,” in the case of air carrier  
16 companies, ~~;~~ and “Land and land rights, structures, improvements, mains, pumping  
17 and regulation equipment, services, appliances, instruments, franchises, and all  
18 other real and personal property of said company,” in the case of pipeline companies,  
19 ~~which description shall be deemed and held to include the entire property and~~  
20 ~~franchises of the company specified and all title and interest therein.~~

21           **SECTION 103.** 76.07 (4g) (a) 10. of the statutes is amended to read:

22           76.07 (4g) (a) 10. Determine the depreciated cost of ~~road~~ real property owned  
23 or rented by the company and used in the operation of the company’s business in this  
24 state.

25           **SECTION 104.** 76.07 (4g) (a) 11. and 12. of the statutes are repealed.

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1           **SECTION 105.** 76.07 (4g) (a) 13. of the statutes is amended to read:

2           76.07 (4g) (a) 13. Divide the ~~sum of the amounts under subds~~ amount under  
3 subd. 10. and 12. by the depreciated cost of ~~road~~ real property owned or rented by the  
4 company everywhere.

5           **SECTION 106.** 76.074 of the statutes is created to read:

6           **76.074 Property exempt from assessment. (1)** In this section:

7           (a) Notwithstanding s. 76.02, “air carrier company” means any person engaged  
8 in the business of transportation in aircraft of persons or property for hire on  
9 regularly scheduled flights. In this paragraph, “aircraft” has the meaning given in  
10 s. 76.02 (1).

11           (b) “Hub facility” means any of the following:

12           1. A facility at an airport from which an air carrier company operated at least  
13 45 common carrier departing flights each weekday in the prior year and from which  
14 it transported passengers to at least 15 nonstop destinations, as defined by rule by  
15 the department, or transported cargo to nonstop destinations, as defined by rule by  
16 the department.

17           2. An airport or any combination of airports in this state from which an air  
18 carrier company cumulatively operated at least 20 common carrier departing flights  
19 each weekday in the prior year, if the air carrier company’s headquarters, as defined  
20 by rule by the department, is in this state.

21           **(2)** Property owned by an air carrier company that operates a hub facility in  
22 this state, if the property is used in the operation of the air carrier company, is exempt  
23 from taxation under this subchapter and from local assessment and taxation.

24           **(3)** The personal property, as defined in s. 70.04, of a railroad company is  
25 exempt from taxation under this subchapter and from local assessment and taxation.

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1           **SECTION 107.** 76.24 (2) (a) of the statutes is amended to read:

2           76.24 (2) (a) All taxes paid by any railroad company derived from or  
3           apportionable to repair facilities, docks, ore yards, piers, wharves, grain elevators,  
4           and their approaches, or car ferries on the basis of the separate valuation provided  
5           for in s. 76.16, shall be distributed annually from the transportation fund to the  
6           towns, villages, and cities in which they are located, pursuant to certification made  
7           by the department of revenue on or before August 15. Beginning with amounts  
8           distributed in 2011, the amount distributed to any town, village, or city under this  
9           paragraph may not be less than the amount distributed to it in ~~2010~~ 2021 under this  
10          paragraph. Beginning with amounts distributed in 2023, the amount distributed to  
11          any town, village, or city under this paragraph may not be less than the amount  
12          distributed in 2021, adjusted by the inflation factor.

13          **SECTION 108.** 76.28 (9) of the statutes is amended to read:

14          76.28 (9) PROPERTY SUBJECT TO LOCAL TAX. The license fees imposed by this  
15          section upon the gross revenues of light, heat and power companies as defined in sub.  
16          (1) (e) shall be in lieu of all other taxes on all property used and useful in the operation  
17          of the business of such companies in this state, except that the same shall be subject  
18          to special assessments for local improvements. If a general structure is used and  
19          useful in part in the operation of the business of those companies in this state and  
20          in part for nonoperating purposes, the license fees imposed by this section are in  
21          place of the percentage of all other taxes on the property that fairly measures and  
22          represents the extent of the use and usefulness in the operation of the business of  
23          those companies in this state, and the balance is subject to local assessment and  
24          taxation, except that the entire general structure is subject to special assessments

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1 for local improvements. Property under s. 76.025 (2) shall not be taxed under this  
2 section, but shall be subject to local assessment and taxation under ch. 70, 2019 stats.

3 **SECTION 109.** 76.31 of the statutes is amended to read:

4 **76.31 Determination of ad valorem tax receipts for hub facility**  
5 **exemptions.** ~~By July 1, 2004, and every~~ Annually, by July 1 thereafter, the  
6 department shall determine the total amount of the tax imposed under subch. I of  
7 ch. 76 that was paid by each air carrier company, as defined in s. ~~70.11 (42) (a) 1.~~ 76.02  
8 (1), whose property is exempt from taxation under s. ~~70.11 (42) (b)~~ 76.074 (2) for the  
9 most recent taxable year that the air carrier company paid the tax imposed under  
10 subch. I of ch. 76. The total amount determined under this section shall be  
11 transferred under s. 20.855 (4) (fm) to the transportation fund.

12 **SECTION 110.** 76.69 of the statutes is repealed.

13 **SECTION 111.** 76.82 of the statutes is amended to read:

14 **76.82 Assessment.** ~~The department, using the methods that it uses to assess~~  
15 ~~property under s. 70.995,~~ shall assess the property that is taxable under s. 76.81,  
16 ~~including property that is exempt under s. 70.11 (27) from the tax under ch. 70, at~~  
17 its value as of January 1.

18 **SECTION 112.** 76.84 (4) of the statutes is amended to read:

19 **76.84 (4)** Sections 76.025 (5), 76.03 (4), 76.05, 76.06, 76.075, 76.08, 76.09, 76.13  
20 (1), (2) and (3), 76.14, 76.18, 76.22, 76.23, 76.25 and 76.28 (4) to (6), as they apply to  
21 the tax under subch. I, apply to the tax under this subchapter.

22 **SECTION 113.** 77.04 (1) of the statutes is amended to read:

23 **77.04 (1) TAX ROLL.** The clerk on making up the tax roll shall enter as to each  
24 forest cropland description in a special column or some other appropriate place in  
25 such tax roll headed by the words "Forest Croplands" or the initials "F.C.L.", which



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1 shall be a sufficient designation that such description is subject to this subchapter.  
2 Such land shall thereafter be assessed and be subject to review under ch. 70, and  
3 such assessment may be used by the department of revenue in the determination of  
4 the tax upon withdrawal of such lands as forest croplands as provided in s. 77.10 for  
5 entries prior to 1972 or for any entry under s. 77.02 (4) (a). The tax upon withdrawal  
6 of descriptions entered as forest croplands after December 31, 1971, may be  
7 determined by the department of revenue by multiplying the last assessed value of  
8 the land prior to the time of the entry by an annual ratio computed for the state under  
9 sub. (2) to establish the annual assessed value of the description. No tax shall be  
10 levied on forest croplands except the specific annual taxes as provided, except that  
11 any building located on forest cropland shall be assessed as ~~personal~~ real property,  
12 subject to all laws and regulations for the assessment and taxation of general  
13 property.

14 **SECTION 114.** 77.51 (12t) of the statutes is renumbered 77.51 (12t) (intro.) and  
15 amended to read:

16 77.51 (12t) (intro.) “Real property construction activities” means activities that  
17 occur at a site where tangible personal property or items or goods under s. 77.52 (1)  
18 (b) or (d) that are applied or adapted to the use or purpose to which real property is  
19 devoted are permanently affixed to that real property, ~~if the intent of the person who~~  
20 ~~affixes that property is to make a permanent accession to the real property.~~ “Real  
21 property construction activities” does not include affixing property subject to tax  
22 under s. 77.52 (1) (c) to real property or affixing to real property tangible personal  
23 property that remains tangible personal property after it is affixed. The department  
24 may promulgate rules to determine whether activities that occur at a site where  
25 tangible personal property or items or goods under s. 77.52 (1) (b) or (d) are affixed

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1 to real property are real property construction activities for purposes of this  
2 subchapter. If the classification of property or an activity is not identified by rule,  
3 the department's determination of whether personal property becomes a part of real  
4 property shall be made by considering the following criteria:

5 **SECTION 115.** 77.51 (12t) (a) to (c) of the statutes are created to read:

6 77.51 (12t) (a) Actual physical annexation to the real property.

7 (b) Application or adaptation to the use or purpose to which the real property  
8 is devoted.

9 (c) An intention on the part of the person making the annexation to make a  
10 permanent accession to the real property.

11 **SECTION 116.** 77.54 (20n) (d) 2. of the statutes is amended to read:

12 77.54 (20n) (d) 2. The retailer manufactures the prepared food ~~in a building~~  
13 on real property assessed as manufacturing property under s. 70.995, or that would  
14 be assessed as manufacturing property under s. 70.995 if the ~~building~~ real property  
15 was located in this state.

16 **SECTION 117.** 77.54 (20n) (d) 3. of the statutes is amended to read:

17 77.54 (20n) (d) 3. The retailer makes no retail sales of prepared food at the  
18 ~~building~~ location described in subd. 2.

19 **SECTION 118.** 77.54 (57d) (b) 1. of the statutes is amended to read:

20 77.54 (57d) (b) 1. A person engaged in manufacturing in this state at a ~~building~~  
21 on real property assessed under s. 70.995.

22 **SECTION 119.** 77.84 (1) of the statutes is amended to read:

23 77.84 (1) TAX ROLL. Each clerk of a municipality in which the land is located  
24 shall enter in a special column or other appropriate place on the tax roll the  
25 description of each parcel of land designated as managed forest land, and shall

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

7 **SECTION 120.** 78.55 (1) of the statutes is amended to read:

8 78.55 (1) “Air carrier company” has the meaning given in s. ~~70.11 (42) (a) 1.~~  
9 76.02 (1).

10 **SECTION 121.** 79.095 (3) of the statutes is amended to read:

11 79.095 (3) REVIEW BY DEPARTMENT. The department shall adjust each rate  
12 reported under sub. (2) (b) to a full-value rate. The department shall review and  
13 correct the information submitted under sub. (2) (a), shall determine the full value  
14 of all of the property reported under sub. (2) (a) ~~and of all the property under s. 70.995~~  
15 ~~(12r)~~ and, on or before October 1, shall notify each taxing jurisdiction of the full value  
16 of the property that is exempt under s. 70.11 (39) and (39m) and that is located in the  
17 jurisdiction. The department shall adjust the full value that is reported to taxing  
18 jurisdictions under this subsection in the year after an error occurs or a value has  
19 been changed due to an appeal. All disputes between the department and  
20 municipalities about the value of the property reported under sub. (2) (a) ~~or of the~~  
21 ~~property under s. 70.995 (12r)~~ shall be resolved by using the procedures under s.  
22 70.995 (8).

23 **SECTION 122.** 79.096 (1) of the statutes is renumbered 79.096 (1) (a).

24 **SECTION 123.** 79.096 (1) (b) of the statutes is created to read:

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1           79.096 (1) (b) Beginning in 2023, the department of administration shall pay  
2 to each taxing jurisdiction, as defined in s. 79.095 (1) (c), an amount equal to the  
3 property taxes levied on the items of personal property described under s. 70.111 (28)  
4 for the property tax assessments as of January 1, 2021. Beginning in 2024, and each  
5 year thereafter, the amount distributed to the taxing jurisdiction in the previous year  
6 will be multiplied by one plus the percentage change in the U.S. consumer price index  
7 for all urban consumers, U.S. city average, as determined by the U.S. department of  
8 labor, for the 12 months ending on June 30, except that the percentage under this  
9 paragraph shall not be less than zero.

10           **SECTION 124.** 79.096 (2) (a) of the statutes is renumbered 79.096 (2) (a) (intro.)  
11 and amended to read:

12           79.096 (2) (a) (intro.) Each municipality shall report to the department of  
13 revenue, in the time and manner determined by the department, the all of the  
14 following:

15           1. The amount of the property taxes levied on the items of personal property  
16 described under s. 70.111 (27) (b) for the property tax assessments as of January 1,  
17 2017, on behalf of the municipality and on behalf of other taxing jurisdictions.

18           **SECTION 125.** 79.096 (2) (a) 2. of the statutes is created to read:

19           79.096 (2) (a) 2. The amount of the property taxes levied on the items of  
20 personal property described under s. 70.111 (28) for the property tax assessments as  
21 of January 1, 2021, on behalf of the municipality and on behalf of other taxing  
22 jurisdictions.

23           **SECTION 126.** 79.096 (2) (c) of the statutes is created to read:

24           79.096 (2) (c) If a municipality does not timely electronically file the report  
25 required by the department of revenue under par. (a), the following reductions will

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1 be made to the municipality's personal property aid distributed under sub. (1) (b) in  
2 2023:

- 3 1. Reduction of 50 percent, if not filed by June 30, 2022.
- 4 2. Forfeiture of the municipality's aid under sub. (1) (b), if not filed by July 15,  
5 2022.

6 **SECTION 127.** 79.096 (2) (d) of the statutes is created to read:

7 79.096 (2) (d) If a municipality does not electronically file the report required  
8 by the department of revenue under par. (a) by July 15, 2022, the department may  
9 use the best information available to calculate the aid to distribute under sub. (1) (b)  
10 in 2023 to the applicable taxing jurisdictions.

11 **SECTION 128.** 174.065 (3) of the statutes is amended to read:

12 174.065 (3) COLLECTION OF DELINQUENT DOG LICENSE TAXES. Delinquent dog  
13 license taxes may be collected in ~~the same manner as in s. 74.55 and in a civil action~~  
14 under ch. 799 for the collecting of personal property taxes, if the action is brought  
15 within 6 years after the January 1 of the year in which the taxes are required to be  
16 paid.

17 **SECTION 129.** 815.18 (3) (intro.) of the statutes is amended to read:

18 815.18 (3) EXEMPT PROPERTY. (intro.) The debtor's interest in or right to receive  
19 the following property is exempt, except as specifically provided in this section and  
20 ss. ~~70.20 (2)~~, 71.91 (5m) and (6), ~~74.55 (2)~~ and 102.28 (5):

21 **SECTION 130.** 978.05 (6) (a) of the statutes is amended to read:

22 978.05 (6) (a) Institute, commence, or appear in all civil actions or special  
23 proceedings under and perform the duties set forth for the district attorney under ch.  
24 980 and ss. 17.14, 30.03 (2), 48.09 (5), 59.55 (1), 59.64 (1), ~~70.36~~, 89.08, 103.92 (4),  
25 109.09, 343.305 (9) (a), 806.05, 938.09, 938.18, 938.355 (6) (b) and (6g) (a), 946.86,

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1 946.87, 961.55 (5), 971.14 and 973.075 to 973.077, perform any duties in connection  
2 with court proceedings in a court assigned to exercise jurisdiction under chs. 48 and  
3 938 as the judge may request and perform all appropriate duties and appear if the  
4 district attorney is designated in specific statutes, including matters within chs. 782,  
5 976, and 979 and ss. 51.81 to 51.85. Nothing in this paragraph limits the authority  
6 of the county board to designate, under s. 48.09 (5), that the corporation counsel  
7 provide representation as specified in s. 48.09 (5) or to designate, under s. 48.09 (6)  
8 or 938.09 (6), the district attorney as an appropriate person to represent the interests  
9 of the public under s. 48.14 or 938.14.

10 **SECTION 131.** 2021 Wisconsin Act 58, section 9125 (1) is repealed.

11 **SECTION 132. Fiscal changes.**

12 (1) GENERAL PROGRAM OPERATIONS. In the schedule under s. 20.005 (3) for the  
13 appropriation to the department of revenue under s. 20.566 (2) (a), the dollar amount  
14 for fiscal year 2021-22 is increased by \$602,155 and the dollar amount for fiscal year  
15 2022-23 is increased by \$120,365 for the purpose for which the appropriation is  
16 made.

17 (2) INTEGRATED PROPERTY ASSESSMENT SYSTEM. In the schedule under s. 20.005  
18 (3) for the appropriation to the department of revenue under s. 20.566 (2) (bm), the  
19 dollar amount for fiscal year 2021-22 is increased by \$481,000 for the purpose for  
20 which the appropriation is made.

21 (3) ADMINISTRATION OF TAX INCREMENTAL FINANCING. In the schedule under s.  
22 20.005 (3) for the appropriation to the department of revenue under s. 20.566 (2)  
23 (hm), the dollar amount for fiscal year 2021-22 is increased by \$22,580 for the  
24 purpose for which the appropriation is made.

