

Assembly Bill 581

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CHAPTER 223, LAWS OF 1967

AN ACT to amend 71.09 (7) (a) 7 and 8 of the statutes, relating to considering monthly parking permit fees and land space rentals paid by aged mobile home dwellers as property taxes and rent for purposes of property tax relief.

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

71.09 (7) (a) 7 and 8 of the statutes are amended to read:

71.09 (7) (a) 7. "Gross rent" means rental paid *at arms-length*, solely for the right of occupancy ~~(at arms length)~~ of a homestead, exclusive of charges for any utilities, services, furniture, furnishings or personal property appliances furnished by the landlord as a part of the rental agreement, whether expressly set out in the rental agreement or not. In any case in which the landlord and tenant have not dealt with each other at arms-length and the department is satisfied that the gross rent charged was excessive, the department may adjust such gross rent to a reasonable amount for purposes of this subsection. "Gross rent" includes the space rental paid to a landlord for parking of a mobile home, exclusive of any charges for utilities, services, furniture and furnishings or personal appliances furnished by the landlord as a part of the space rental. Twenty-five per cent of such annual gross rental plus the monthly parking permit fees paid during the year shall be the annual "property taxes accrued."

8. "Property taxes accrued" means property taxes ~~(, exclusive of special assessments, delinquent interest and charges for service)~~, levied on a claimant's homestead in 1964 or any calendar year thereafter pursuant to ch. 70, less the tax credit, if any, afforded in respect of such property by s. 77.63 (3). When a homestead is owned by 2 or more persons or entities as joint tenants or tenants in common and one or more such persons or entities is not a member of claimant's household, "property taxes accrued" is that part of property taxes levied on such homestead (reduced by the tax credit hereinbefore referred to) as reflects the ownership percentage of the claimant and his household. For purposes of this paragraph property taxes are "levied" when the tax poll is delivered to the local treasurer with his warrant for collection. When a claimant and his household own their homestead part of a calendar year and rent the same or a different homestead for part of the same year "property taxes accrued" means only taxes levied on the homestead when both owned and occupied as such by claimant and his household at the time of the levy, multiplied by the percentage of 12 months that such property was owned and occupied by such household as its homestead in such year. When a household sells or otherwise disposes of ownership of its homestead in any year prior to the levy of taxes on such homestead in such year and rents the same or another homestead, "rent constituting property taxes accrued" for such year shall be 25% of gross rent paid after annualization of gross rent paid in such year. (Gross rent paid shall be annualized by dividing actual gross rent paid by the number of months for which paid and multiplying the resulting figure by 12.) When a household owns and occupies 2 or more different homesteads in the same calendar year, property taxes accrued shall relate only to that property occupied by the household as a homestead on the levy date occurring in such calendar year. Whenever a homestead is an integral part of a larger unit such as a farm, or a multipurpose or multidwelling building, property taxes accrued shall be that percentage of the total

property taxes accrued as the value of the homestead is of the total value, except that the claimant may use the total property taxes accrued for the larger unit, but not exceeding 40 acres of land, except as the limitations of par. (h) apply. For the purpose of this subsection, the "unit" refers to that parcel of property covered by a single tax statement of which the homestead is a part. *For claims for 1967 and subsequent years, monthly parking permit fees collected under s. 66.058 (3) (c) shall be considered property taxes.*

Approved December 6, 1967.