



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-0228/3

JK:eev:rs

DOA:.....Stinebrink, BB0097 - Payments in lieu of taxes for certain forest lands

**FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION**

**AN ACT ...; relating to:** the budget.

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*Analysis by the Legislative Reference Bureau*

**NATURAL RESOURCES**

**OTHER NATURAL RESOURCES**

Under current law, by January 31 of each year, DNR pays a taxation district an amount for each parcel of land located in the district that has been purchased by DNR. The amount is based on the estimated assessed value of the parcel. The taxation district then pays each taxing jurisdiction, including the state, an amount based on the taxing jurisdiction's proportionate share of property taxes that would have otherwise been levied on the land. Under current law, the state is considered a taxing jurisdiction because it levies a forestation state property tax. The forestation state property tax revenue is deposited into the conservation fund and used, generally, for acquiring, preserving, and developing state forests.

Under this bill, DNR makes its payment to the taxation district but withholds from the payment an amount equal to the forestation state property tax that would otherwise have been levied on the land and deposits that amount into the conservation fund.

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:*

**SECTION 1.** 70.114 (1) (f) of the statutes is amended to read:

70.114 (1) (f) "Taxing jurisdiction" means any entity, not including the state, authorized by law to levy taxes on general property, as defined in s. 70.02, that are measured by the property's value.

**SECTION 2.** 70.114 (3) of the statutes is amended to read:

70.114 (3) ASCERTAINING RATE. Each year, the department shall ascertain ~~from the clerks of the taxation district~~ the aggregate net general property tax rate for taxation districts to which aids are paid under this section.

**SECTION 3.** 70.114 (4) (a) of the statutes is amended to read:

70.114 (4) (a) ~~On~~ Except as provided under par. (c), on or before January 31, the department shall pay to each treasurer of a taxation district, with respect to each parcel of land acquired by the department within the taxation district on or before January 1 of the preceding year, an amount determined by multiplying each parcel's estimated value equated to the average level of assessment in the taxation district by the aggregate net general property tax rate that would apply to the parcel of land if it were taxable, as shown on property tax bills prepared for that year under s. 74.09.

**SECTION 4.** 70.114 (4) (c) of the statutes is created to read:

70.114 (4) (c) The department shall withhold from the payment amount determined under par. (a) an amount equal to the amount determined under par. (a) multiplied by the rate of the forestation state tax under s. 70.58 and shall deposit that amount into the conservation fund.

**SECTION 9332. Initial applicability; Natural Resources.**

(1) AIDS ON CERTAIN LANDS. The treatment of section 70.114 (1) (f), (3), and (4) (a) and (c) of the statutes first applies to payments made in 2014.

(END)