



## 2005 ASSEMBLY BILL 1119

March 14, 2006 – Introduced by Representative NERISON, cosponsored by Senator KAPANKE. Referred to Committee on Tourism.

1     **AN ACT relating to:** aids payments to the town of Stark for land and  
2           improvements in the Kickapoo Valley Reserve.

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### *Analysis by the Legislative Reference Bureau*

The Kickapoo Valley Reserve (Reserve) consists of state-owned land adjacent to the Kickapoo River. The state is not subject to property taxes on land in the Reserve. Under current law, the Department of Tourism makes annual payments to a city, village, or town in which a portion of the Reserve is located based on the estimated value of land in the Reserve (aids payments) as determined by the Department of Revenue (DOR). Annually, DOR adjusts the estimated value by increasing or decreasing the previous year's estimated value to reflect the annual percentage change in the equalized valuation of all real property, excluding improvements, in the city, village, or town.

This bill provides that, with respect to the town of Stark in Vernon County, for purposes of aids payments in 2007, the value on which payments are based includes the value of the improvements constituting the Kickapoo Valley Reserve Visitor Center, which is located in the town of Stark.

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:***

