



2005 ASSEMBLY BILL 96

February 8, 2005 – Introduced by Representatives AINSWORTH, HINES, MURSAU, OTT, OWENS and PETROWSKI. Referred to Committee on Ways and Means.

- 1 **AN ACT** *to amend* 32.05 (7) (d); and *to create* 32.05 (7) (e) of the statutes;
2 **relating to:** the payment of property taxes when property is condemned.

Analysis by the Legislative Reference Bureau

Under current law, a property owner whose property has been partially condemned for a sewer or transportation facility must pay property taxes in the year of the condemnation for both the condemnee's remaining property and the portion of the property that was awarded to the condemnor. Current law also provides that, in a partial condemnation, the prorated portion of the condemnee's current property tax obligation must be subtracted from the award of compensation for the taking. To recover both the condemnor's and the condemnee's prorated share of property taxes, the condemnee must file a claim with the condemnor.

This bill provides that, if the property owner retains a majority interest in the property after the condemnation, the condemnor may choose not to subtract the condemnee's prorated taxes from the award payment and may include the condemnor's prorated taxes in the award payment, thereby eliminating the need to file a claim with the condemnor.

For further information see the ***state and local*** fiscal estimate, which will be printed as an appendix to this bill.

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

