



2007 ASSEMBLY BILL 950

March 11, 2008 - Introduced by Representative DAVIS, cosponsored by Senator SCHULTZ. Referred to Committee on Agriculture.

- 1 **AN ACT** *to amend* 70.32 (2) (c) 1g. of the statutes; **relating to:** the property tax
2 assessment of land subject to a stream bank protection easement.

Analysis by the Legislative Reference Bureau

Under current law, for property tax assessment purposes, "agricultural land" is defined as land that is devoted primarily to agricultural use, as defined by rule by the Department of Revenue (DOR). "Agricultural use," as defined by rule, includes land that is enrolled in certain federal agriculture programs and land that is subject to the stream bank protection program administered by the Department of Natural Resources.

Under this bill, for property tax assessment purposes, "agricultural land" is defined as land that is devoted primarily to agricultural use, as defined by rule by DOR, including land that is subject to an easement, if the land was classified as agricultural land before the easement was applied to the land and if the easement incorporates the same land restrictions that apply under the state's stream bank protection program, the easement is owned by a nonprofit conservation organization, a political subdivision of the state, or the state, and the easement is in effect for at least 20 years from the date that it was first applied to the land.

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:

