

# State of Wisconsin



2021 Senate Bill 560

Date of enactment:  
Date of publication\*:

## 2021 WISCONSIN ACT

AN ACT to amend 70.11 (2) of the statutes; relating to: property tax exemption for regional planning commissions.

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

**SECTION 1.** 70.11 (2) of the statutes is amended to read:

70.11 (2) MUNICIPAL PROPERTY AND PROPERTY OF CERTAIN DISTRICTS, EXCEPTION. Property owned by any county, city, village, town, school district, technical college district, public inland lake protection and rehabilitation district, metropolitan sewerage district, municipal water district created under s. 198.22, joint local water authority created under s. 66.0823, regional planning commission created under s. 66.0309, long-term care district under s. 46.2895, or town sanitary district; lands belonging to cities of any other state used for public parks; land tax-deeded to any county or city before January 2; but any residence located upon property owned by the county for park purposes that is rented out by the county for a nonpark purpose shall not be exempt from taxation. Except as to land acquired under s. 59.84 (2) (d), this exemption shall not apply to land conveyed after

August 17, 1961, to any such governmental unit or for its benefit while the grantor or others for his or her benefit are permitted to occupy the land or part thereof in consideration for the conveyance. The exemption under this subsection applies to the property of a regional planning commission that the commission owned prior to October 1, 2021. If a regional planning commission subsequently sells property exempt from taxation under this subsection, the exemption applies to property purchased and owned by the commission if the total size of all property owned by the commission is substantially similar in size to the total property owned by the commission prior to October 1, 2021. Any property of the regional planning commission in excess of that size restriction is subject to taxation under this chapter. Leasing the property exempt under this subsection, regardless of the lessee and the use of the leasehold income, does not render that property taxable.

**SECTION 2. Initial applicability.**

(1) This act first applies to the property tax assessments as of January 1, 2022.

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\* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."