



Legislation Text

File #: 17495, Version: 1

Fiscal Note

No significant fiscal impact

Title

Creating new Sec. 33.08(2), renumbering current Secs. 33.08(2) through (6) to Secs. 33.08(3) through (7), and repealing Sec. 4.07 of the Madison General Ordinances to provide for Board of Review alternate members and to eliminate the Agricultural Use Value Penalty provision.

Body

DRAFTER'S ANALYSIS: This amendment provides for the appointment of two alternate members to serve on the Board of Review when a member of the Board is absent or refuses to act due to a conflict. The alternate members shall be entitled to the same compensation as the Board members when they are required to serve. Sec. 4.07(3), MGO is being repealed because it is no longer applicable because the Wisconsin Legislature repealed the counterpart Wis. Stat. § 74.48 which required the City to collect agricultural use value penalties. Wis. Stat. § 74.485 replaces that statute and places the responsibility of collecting agricultural use value penalties on county treasurers.

The Common Council of the City of Madison do hereby ordain as follows:

1. New Subsection (2) entitled "Alternate Members" of Section 33.08 entitled "Board of Review" of the Madison General Ordinances is created to read as follows:

"(2) Alternate Members. In addition to the members above-mentioned, the Mayor may appoint with the approval of the Council two (2) residents of the City none of whom shall occupy any public office or be employed by the City of Madison, to be alternate members. The alternate members shall hold office of the Board for terms of five (5) years commencing on the third Tuesday of April in the particular year for which appointed, or until their successors are appointed and qualified. The Board shall designate which alternate is the first alternate and which alternate is the second alternate. The first alternate shall act with full power when any other member of the Board is absent or refuses to act because of a conflict of interest. The second alternate shall so act only when the first alternate refuses or is absent or when more than one (1) member of the Board so refuses or is absent. The alternate members shall be notified in advance when required to serve and shall receive the same compensation as the Board members only when required to serve in the place of a Board member."

2. Current Subsections (2) through (6) of Section 33.08 entitled "Board of Review" of the Madison General Ordinances are renumbered to Subsections (3) through (7).

3. Subsection (3) entitled "Agricultural Use-Value Penalty" of Section 4.07 entitled "Time For Payment of Taxes; Interest; Penalty" of the Madison General Ordinances is hereby repealed.

EDITOR'S NOTE:

Current Sec. 4.07(3), MGO reads as follows:

"(3) Agricultural Use-Value Penalty. In accordance with the provisions of Section 74.48, Wisconsin Statutes, the procedure for the billing and payment of the statutory penalty for converting to another use agricultural land valued under Section 70.32(2r), Wisconsin Statutes, shall be administered by the City Assessor and City Treasurer as follows:

- (a) If a person who owns land that has been valued for agricultural use changes the use so that the land is no longer valued for agricultural use, that owner shall pay to the City Treasurer a penalty equal to the difference between the property taxes that would have been levied on the land if the land had been assessed at full market value and the property taxes levied on the land for the last two (2) years that the land has been valued for agricultural use.
- (b) The City Assessor shall compute said penalty based upon the assessments for the said last two

years, if available, or, in the absence of market value assessments, upon the best market value information available as determined by the City Assessor. The City Assessor shall send a bill to the owner responsible for payment of the said penalty which bill shall be paid to the City Treasurer on or before thirty (30) days from the date of billing.

- (c) Any billing for payment of the penalty under this subsection which is not paid to the City Treasurer on or before thirty (30) days from the date of billing is subject to an interest charge of one percent per month or fraction of a month.

(d) Upon request, the City Assessor shall provide any owner of land valued for agricultural use who is considering or proposing a change in use with information regarding the penalty to be imposed hereunder as a result of such change of use. The City Assessor is authorized to enter into an agreement with said owner to arrange for prompt payment of the penalty upon the change from agricultural use, consistent with the terms of this subsection.”