



Legislative Fiscal Bureau

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Joint Committee on Finance

Paper #632

Kickapoo Valley Reserve -- Aids in Lieu of Property Taxes (Tourism)

CURRENT LAW

The Kickapoo Valley Reserve, located in Vernon County north of La Farge, consists of approximately 7,400 acres under state ownership and 1,200 held by the federal government in trust for the Ho-Chunk Nation. The Reserve is open to the public year-round for outdoor recreation including hunting, fishing, and trail-based activities. Because state property is exempt from property taxes, the state makes payments in lieu of property taxes each January to several affected municipalities and school districts. Payments are adjusted annually to reflect changes in equalized assessed values and the property tax rates in each taxation district. Payments are made from a sum-sufficient appropriation of the forestry account of the segregated conservation fund.

GOVERNOR

Maintain base funding of \$356,000 forestry SEG annually.

MODIFICATION

Reestimate payments by -\$81,000 SEG in 2013-14 and -\$76,000 SEG in 2014-15.

Explanation: Actual payments were \$310,800 and \$267,400 in 2011-12 and 2012-13, respectively, due mostly to property valuation decreases. Aids would be estimated at \$275,000 in 2013-14 and \$280,000 in 2014-15.

Change to Bill Funding	
SEG	- \$157,000

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