
Wisconsin Legislative Council

ACT MEMO



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2021 Wisconsin Act 151
[2021 Senate Bill 560]

**Tax Exemption for Regional
Planning Commissions**

Under Wisconsin law, property owned by various local governmental entities is exempted from taxation. 2021 Wisconsin Act 151 provides that property owned by a regional planning commission is also exempt from taxation.

Under the act, this exemption applies to the property of a regional planning commission that the commission owned prior to October 1, 2021. If a regional commission subsequently sells property that is exempt from taxation under the act, 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 in excess of that size restriction, however, is subject to taxation. The act first applies to the property tax assessments as of January 1, 2022.

Effective date: March 6, 2022

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