

September 28, 2004

Representative Jeff Fitzgerald 308 North State Capitol Madison, WI 53707

Dear Rep. Fitzgerald and Members of the Special Committee on Tax Exemptions for Residential Property:

I regret I can't be with you in person today to recognize you for participating in this Legislative Council Study Committee.

I write to you as the author of Senate Bill 512 (2003 Wisconsin Act 195). You all know what a "hot potato" this issue was this session. The problem was brought to my attention around the holiday season in 2003. At first glance this issue seemed easily fixable.

Clearly upon further examination and endless discussions the taxation on residential housing merited deeper evaluation and study than was possible during a short final Legislative floor period. That is why I included in my bill the requirements that we turn back the clock on the Columbus Park decision, not require back taxes, and mandate that a Legislative Council Study Committee be formed to look at all the issues surrounding the property tax exemption for property leased as residential housing -- which brings us to your presence and purpose here today.

Yours is not an easy task. I am hopeful your expertise, lively debate and deliberation will find further resolution on this issue. Thank you for your service. I look forward to reviewing the committee's progress.

Sincerely,

CAROL ROESSLER

State Senator

18th Senate District