



WISCONSIN LEGISLATIVE COUNCIL
PROPOSED REPORT TO THE LEGISLATURE

SPECIAL COMMITTEE ON
TAX EXEMPTIONS FOR
RESIDENTIAL PROPERTY
(COLUMBUS PARK)

April 22, 2005

PRL 2005-09

Special Committee on Tax Exemptions for Residential Property (Columbus Park)

Prepared by:
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April 22, 2005

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PART I

KEY PROVISIONS OF COMMITTEE RECOMMENDATION

The Special Committee on Tax Exemptions for Residential Property (Columbus Park) recommends the following proposal to the Joint Legislative Council for introduction in the 2005-06 Session of the Legislature.

WLC: 0186/2, Relating to Revision and Elimination of the Exemption From the Property Tax for Certain Property and the Use of Income From Certain Tax-Exempt Leased Property

WLC: 0186/2 does all of the following:

- Revises the property tax exemption for residential property owned by a benevolent association by eliminating the general exemption for this type of property and, instead, specifying that the following types of residential property owned by a benevolent association are exempt from property taxes:
 - Nursing homes.
 - Community-based residential facilities.
 - Adult family homes.
 - Residential care apartment complexes.
 - Domestic abuse shelters.
 - Homeless shelters and transitional housing.
 - Low-income housing.
 - Alcohol and other drug abuse facilities.
 - Housing for the disabled.
- Provides that all other residential property owned by a benevolent association is subject to the property tax.
- Provides that nonresidential property owned by a benevolent association remains exempt from property taxes as under current law.
- Revises the “rent use” provision in current law which requires that to maintain its tax-exempt status, when tax-exempt property is leased, the lease income must be used for maintenance of the leased property, construction debt retirement, or both. The draft provides that for residential housing leased by a benevolent or religious association or a church, the lease income may be used to further the benevolent or religious activities of the association or church. This provision applies retroactively to property tax assessments as of January 1, 2003.

PART II

COMMITTEE ACTIVITY

Assignment

The Joint Legislative Council established the Special Committee on Tax Exemptions for Residential Property (Columbus Park) and appointed the chairperson by a May 21, 2004 mail ballot. The committee was directed to study issues surrounding the property tax exemption for property leased as residential housing, including: (1) the impact of *Columbus Park Housing v. City of Kenosha*, 267 Wis. 2d 59 (2003) on the exemption; (2) the effect of the exemption on: municipalities, property taxpayers, residents of tax-exempt housing, the availability of financing for development of low-income housing, and benevolent activities of tax-exempt organizations; and (3) any other issues the committee considers relevant. The committee was directed to develop and recommend legislation relating to these issues as it finds appropriate.

Membership of the Special Committee, appointed by July 21 and September 10, 2004 mail ballots, consisted of two Senators, five Representatives, and nine public members. A list of committee members is included as **Appendix 3** to this report.

Summary of Meetings

The Special Committee held five meetings in Madison on the following dates:

September 28, 2004	January 14, 2005
November 8, 2004	April 11, 2005
December 20, 2004	

A working group of the Special Committee held two meetings in Madison on the following dates:

February 10, 2005
February 28, 2005

At the September 28, 2004 meeting of the Special Committee, Terry Anderson, Director, Legislative Council Staff, welcomed the committee members and thanked them for serving. He also went over logistical issues such as voting and travel reimbursement. The committee heard testimony from the following individuals:

- **Lawrence Nines, Executive Director, Wisconsin Health and Educational Facilities Authority (WHEFA).** Mr. Nines provided background on WHEFA's role providing capital financing assistance to tax-exempt providers of residential facilities for elderly and disabled persons, primarily health-care providers such as hospitals, nursing homes, and community-based residential facilities.
- **Audra Brennan, Administrator, Division of Research and Policy, and Dennis Collier, Director, Bureau of Tax and Fiscal Policy, Department of Revenue.** Mr. Collier provided background on the genesis of 2003 Wisconsin Act 195; described the work of the Benevolent Retirement Home for the Aged Task Force, created by 1997 Wisconsin Act 27, which addressed issues similar to those in the Special Committee's charge, but failed to agree on a recommendation; and discussed the limited data available on the value of exempt housing in the state. For 2002, the estimated value of exempt housing, not

including nursing, retirement, or religious housing, is \$862 million, which represents about \$17.7 million in foregone property taxes.

- **Marty Evanson, Director, Bureau of Housing, Department of Commerce.** Mr. Evanson discussed the bureau's role in increasing housing opportunities for persons of moderate income, which he defined as those earning 80% or less of the county median income. Mr. Evanson said the lack of affordable rental housing is a serious problem in Wisconsin which would be made worse by imposing property taxes on currently exempt properties. He stressed the importance of mixed-income and mixed-use projects, in which revenues earned on higher-cost portions of the development are used to subsidize the lower-income residents.
- **William Perkins, Executive Director, Wisconsin Partnership for Housing Development.** Mr. Perkins described the work of the Wisconsin Partnership. He said the property tax exemption is an important means of ensuring affordability of low-income housing because the Internal Improvements Clause in the Wisconsin Constitution prohibits the state from contracting for debt for, or being a party in carrying out, works of internal improvements. Mr. Perkins pointed out that low-income housing tax credits are available only to for-profit entities. He stated that the tax exemption is especially important for non-profit entities that build and rehabilitate housing, because there have been cutbacks in federal funding for housing programs.
- **Antonio Riley, Executive Director, Wisconsin Housing and Economic Development Authority (WHEDA).** Mr. Riley described WHEDA's involvement in supporting quality affordable housing. He expressed concern that eliminating the property tax exemption could have negative ramifications for affordable housing, especially for preservation of existing affordable housing. Mr. Riley stated that without the exemption, residents of nonprofit housing would see a rent increase of between \$150 and \$300 per month and that implementing full taxation on affordable housing projects would create an immediate annual cash need of \$3 million for those developments.
- **Curt Witynski, Assistant Director, League of Wisconsin Municipalities, Ed Huck, Executive Director, Wisconsin Alliance of Cities, and Mike Higgins, City Assessor, City of Kenosha.** Mr. Witynski said that in 1970, homeowners paid 50% of all property taxes in Wisconsin, but in 2004, they will pay 70% of the total property taxes. He said the exemption for housing operated by benevolent associations has been applied in a much broader way than the Legislature originally intended. Mr. Huck explained that tax-exempt properties are concentrated in cities, which creates higher taxes for other city residents, which in turn contributes to flight to the suburbs, further exacerbating the tax situation in the city, and stratifying the community. Mr. Higgins discussed the history of the *Columbus Park* case.
- **Rev. Daniel Risch, Chief Executive Officer, Lincoln Lutheran of Racine, and Stephen Seybold, Executive Director, Homme Home of Wittenberg.** Mr. Risch and Mr. Seybold described the facilities and services provided by their organizations to needy populations. Mr. Risch said the social benefits provided by nonprofit providers justifies their tax-exempt status. He asserted that without nonprofits serving the elderly, the government and taxpayers would have the burden of serving these citizens.
- **Rita Kidd, Mayor, Richland Center.** Mayor Kidd said that in her city there is an increasing number of tax-exempt properties being built and proposed, which creates a serious problem for the average taxpayer.
- **Kyran Clark, Executive Director, Marquardt Village, Watertown.** Mr. Clark described Marquardt Village, a housing facility for elderly and disabled persons. He noted that every dollar generated by his tax-exempt organization is put back into meeting its

benevolent mission of serving the elderly and handicapped. He explained that his facility makes annual voluntary payments to the city for municipal services provided to the facility.

At the November 8, 2004 meeting, **Dennis Collier, Department of Revenue**, presented information on several fiscal items, and stated that an estimated \$16.2 million in property taxes are shifted to taxable property by operation of the property tax exemption for benevolent retirement homes. He also discussed the fiscal effect of increasing the homestead tax credit.

Mr. Collier provided a description of the Internal Revenue Service's (IRS's) rationale for providing a federal income tax exemption for nonprofit retirement homes, and the qualifications which must be satisfied in order to receive that exemption.

- **Don Bezruki, Legislative Audit Bureau (LAB)**, described the function and structure of the LAB. He said that it would be possible for the LAB to perform an audit for the committee, and that it would take about a year. The audit would be designed to ascertain the value of residential properties in the state that are exempt from property taxation in order to determine the amount of revenue that would be derived if the property was subject to the property tax.
- **Rick Olin, Legislative Fiscal Bureau (LFB)**, joined Mr. Bezruki. He noted three general reasons for the increase in the percentage of total property taxes paid by residential property owners.

Finally, Mary Matthias and Laura Rose briefly described the suggestions outlined in Memo No. 1, *Recommendations Made to the Special Committee*, dated November 2, 2004.

At the December 20, 2004 meeting, **Kathee Isleb, Assessor, City of Wauwatosa, and member of the WAAO Executive Board, and Jenny Katzner-Wyssling**, distributed a written statement describing a proposal for a State Board of Tax Exemptions developed by the WAAO at the request of Mark Bugher, a former Secretary of the Department of Revenue.

The committee discussed several bill drafts, including a draft that would require a benevolent association to apply each year for a property tax exemption; a draft that would require certain tax-exempt properties to make municipal service payments; a draft that would change current law regarding the use of leasehold income; and a draft that presented three alternative definitions of "benevolent retirement home for the aged" that would be exempt from property taxation.

Committee members discussed the advisability of incorporating into Wisconsin statutes references to IRS revenue rulings and procedures and the U.S. Code and Code of Federal Regulations.

The committee discussed the 10-acre limitation in current law, how it is implemented in various parts of the state, and the pros and cons of retaining the requirement.

At the January 14, 2005 meeting, the committee discussed two bill drafts. The first draft, WLC: 0086/1, reorganized s. 70.11 (4), the statute that provides a property tax exemption to certain residential housing. The reorganized statute would list specific types of housing that would be eligible for a property tax exemption. For housing not falling into one of the listed categories, the benevolent association would be required to apply for the exemption each year and would also be required to make a payment for municipal services if granted an exemption from property taxes. Finally, the draft revised current law relating to the use of leasehold income to provide that leasehold income could be used to further the benevolent purposes of the organization.

The second bill draft, WLC: 0090/1, discussed by the committee reorganized s. 70.11 (4), Stats., but did not include the provision under which an owner of housing not included in the list of exempt property could apply for the exemption and, if granted the exemption, would be required to make

payments for municipal services. Instead, housing not included in the list would be subject to the property tax. The second bill draft also contained the revision relating to the use of leasehold income.

After discussion of how the work of the committee was to proceed, Representative Fitzgerald appointed a working group to try to reach a compromise on various issues and report back to the full committee with its recommendations.

The working group consisted of: Representatives Fitzgerald and Gottlieb; and Public Members Mohs, Reavey, Sauer, Hagopian, Ruf, Radelet, and Hoffman.

At the February 10, 2005 working group meeting, the working group discussed two amendments. WLC: 0116/1 amended WLC: 0086/1, discussed at the committee's prior meeting, by changing the criteria used to determine when housing would be considered low-income housing. WLC: 0120/1 amended WLC: 0090/1, discussed at the committee's prior meeting, by deleting the provision that exempted residential housing that is equally available to any applicant without requiring a showing of the person's income or economic assets. The amendment replaced that provision with a category of property that includes any residential housing that is not described under subds. 1. through 7. of the draft, if the assessed value of the housing does not exceed the maximum of the mortgage amount limit established for that type of housing in the county by the Federal Housing Administration. A third bill draft proposed to eliminate many categories of property that were listed as exempt from the property tax in prior drafts and instead raised the homestead tax credit income limits.

At the February 28, 2005 working group meeting, the working group heard a presentation from the Department of Health and Family Services regarding residential care apartment complexes. The working group also reviewed a bill draft, WLC: 0133/1, which combined elements of WLC: 0086/1 and 0090/1, which were discussed at the full committee's January meeting. The working group also discussed several amendments to the bill draft.

Once the deliberations of the working group were completed, the committee held its final meeting on April 11, 2005. At that meeting, Representative Fitzgerald discussed WLC: 0186/1, a draft that staff had prepared at his request. He stated that this draft was different from WLC: 0133/1, the draft that the working group had discussed, because it did not include a property-value based exemption for residential housing that did not fall under any other exempt categories. Instead, the draft simply eliminates the exemption for all residential property not included in one of the exempt categories. Accordingly, the draft also deleted all provisions for payments for municipal services by owners of exempt property. The committee voted to approve this draft, with two amendments, for presentation to the Joint Legislative Council.

PART III

RECOMMENDATION INTRODUCED BY THE JOINT LEGISLATIVE COUNCIL

This part of the report provides background information on, and a description of, the draft as recommended by the Special Committee on Tax Exemptions for Residential Property (Columbus Park).

Background

Currently, there are numerous exemptions from the property tax for both real and personal property, which are set forth throughout ch. 70, Stats. The exemption that was the subject of study by the Special Committee is set forth in s. 70.11 (intro.) and (4), Stats., which generally exempts property owned and used exclusively by educational institutions, churches, and religious, educational or benevolent associations, including benevolent nursing homes and retirement homes for the aged, women's clubs, historical societies, and certain library associations and fraternal societies.

Prior to the enactment of 2003 Wisconsin Act 195 (2003 Act 195), s. 70.11 (intro.) and (4) provided that if property that was exempt from the property tax under s. 70.11 (4), Stats., was leased, the property retained its tax exemption only if three requirements were met:

- The lessee (the person to whom the property is leased) would be exempt from paying property tax if the lessee owned the property. [s. 70.11 (intro.), Stats.] This requirement is commonly referred to as the “lessee identity” requirement.
- The lessor (the person who owns the property) uses all of the leasehold income for maintenance of the leased property or construction debt retirement of the leased property, or both. [s. 70.11 (intro.), Stats.] This requirement is commonly referred to as the “rent use” requirement.
- The lessee does not discriminate on the basis of race. [s. 70.11 (4), Stats.]

In 2003, the Wisconsin Supreme Court decided *Columbus Park Housing Corporation v. City of Kenosha*, 267 Wis. 2d 59, 671 N.W.2d 633 (2003) (“*Columbus Park*”). In that case, a dispute arose over whether the Columbus Park Housing Corporation (the Housing Corporation), was exempt from property taxes under s. 70.11 (4), Stats.

The City of Kenosha agreed that the Housing Corporation was a benevolent association within the meaning of s. 70.11 (4), Stats., but argued that the statutes nevertheless required it to meet the rent use requirement and the lessee identity condition in order to maintain its tax exemption when it leased property to low-income families. Apparently, until the City of Kenosha raised the issue, those requirements were generally not imposed upon tax-exempt property leased to an individual by a benevolent association and property taxes were not assessed against property utilized in that manner.

The Court held that the rent use and lessee identity conditions do apply to tax-exempt property leased to individuals. Specifically, the Court stated that property owned by the Housing Corporation was not entitled to the exemption because it did not meet the “lessee identity” requirement. In other words, because the low-income tenants would not be entitled to the exemption if they owned the property themselves, the property was not entitled to the exemption when it was leased to the tenants.

Although the Court also found that the rent use requirement applied to the property as well, it was not necessary for the Court to analyze whether the Housing Corporation met that requirement once it concluded that it failed to meet the lessee identity requirement.

In response to the Court's decision, 2003 Senate Bill 512 was introduced on March 1, 2004 by Senators Roessler and Stepp. The bill, as originally introduced, did the following:

- Exempted residential housing from the “lessee identity” requirement.
- Imposed a sunset for the exemption described above, to take effect on January 1, 2006. On that date, the changes made by the bill were to be repealed and prior law, as interpreted by the Court in *Columbus Park*, was to be reinstated.
- Directed the Legislative Council staff to study the effect of *Columbus Park* on property tax exemptions for property that is leased, pursuant to s. 70.11 (intro.), 2001 Stats., and as affected by the bill. The bill required the Legislative Council staff to report its findings, conclusions, and recommendations to the Legislature no later than December 15, 2004.

2003 Senate Bill 512 was subsequently amended to eliminate the sunset provision and was enacted as 2003 Wisconsin Act 195.

2003 Act 195 did not amend the “rent use” requirement. Therefore, tax-exempt property that is leased as residential housing remains subject to the statutory requirement that all of the lease income must be used for “maintenance of the leased property, construction debt retirement of the leased property, or both.”

Description

Revision and Reorganization of s. 70.11 (intro.) and (4), Stats.

Under current law, property owned and used exclusively by entities specified under s. 70.11 (4), Stats., is exempt from the property tax while such property is used not for profit. The draft reorganizes s. 70.11 (4) to make it more readable and to place the types of property that are exempt under that section into separate statutory subdivisions. This draft also eliminates the property tax exemption for certain residential property owned by a benevolent association. Specifically, the draft revises the property tax exemption under current s. 70.11 (4) for “property owned by benevolent associations, including benevolent nursing homes and retirement homes for the aged” by setting forth the specific types of property owned by a benevolent association that are exempt from property taxes. The types of property owned by a benevolent association that are exempt from the property tax under the draft are:

- a. Nursing homes licensed under s. 50.03.
- b. Community-based residential facilities licensed under s. 50.03.
- c. Adult family homes certified under s. 50.032 or licensed under s. 50.033.
- d. Residential care apartment complexes registered or certified under s. 50.034.
- e. Domestic abuse shelters.
- f. Shelters for the homeless, including transitional housing facilities.
- g. Housing for low-income persons that is operated in compliance with sections 3.01 and 3.02 (1), (2), and (3) of IRS Revenue Procedure 96-32 or that is described in section 4.02 (4) or (9) of that Revenue Procedure. Sections 3.01 and 3.02 (1), (2), and (3) of IRS Revenue

Procedure 96-32 set forth income eligibility limits for federal low-income housing programs. Section 4.02 (4) refers to government housing programs designed to provide affordable housing. Section 4.02 (9) refers to programs designed to provide home ownership opportunities for families that cannot otherwise afford to purchase safe and decent housing.

- h. A residential facility that provides alcohol or other drug abuse (AODA) treatment services or housing for persons with or recovering from AODA problems.
- i. Residential housing for persons with permanent disabilities.
- j. Property that is not residential housing.

Under the draft, property owned by a benevolent association that is residential housing is subject to the property tax if it does not fit within any of the categories described under items a. through i., above. Nonresidential property owned and used exclusively by a benevolent association remains exempt from the property tax.

The draft also provides that residential property owned by a church or religious association is exempt if it is described in any of the categories listed under items a. through i., above, or if it is used for housing for pastors or their ordained assistants, members of religious orders or communities, or ordained teachers. Nonresidential property owned by a church or religious association remains exempt from the property tax as under current law.

These provisions first apply to property tax assessments as of January 1, 2007, which are payable in 2008.

Use of Leasehold Income

Under current law, if property that is exempt from taxation under s. 70.11 is leased, the property retains its tax exemption only if the owner uses all of the leasehold income for maintenance of the leased property or construction debt retirement of the leased property or both. [s. 70.11 (intro.), Stats.] This is commonly referred to as the “rent use” requirement.

The draft provides that leasing property described in s. 70.11 (4), Stats., as residential housing does not render the property taxable if the property owner uses all of the lease income to further its benevolent or educational activities, or in the case of a church or religious association, to further the activities of the church or association. In addition, the draft provides that a property owner may not discriminate based on race. This provision applies retroactively to property tax assessments as of January 1, 2003, which were payable in 2004.

Appendix 1

Committee and Joint Legislative Council Votes

WLC: 0186/2 was recommended by the Special Committee on Tax Exemptions for Residential Property (Columbus Park) to the Joint Legislative Council for introduction in the 2005-06 Session of the Legislature.

Special Committee Votes

The Special Committee voted to recommend WLC: 0186/2, as amended, to the Joint Legislative Council for introduction in the 2005-06 Session of the Legislature. The vote on the draft was as follows:

- WLC: 0186/2, as amended, relating to revision and elimination of the exemption from the property tax for certain property and the use of income from certain tax-exempt leased property: Ayes, 11 (Reps. Fitzgerald, Berceau and Gottlieb; Sens. Lassa and Stepp; and Public Members Hagopian, Jones, Mohs, Radelet, Reavey, and Ruf); Noes, 5 (Reps. Nischke and Vukmir; and Public Members Hoffman, Sauer, and Thayer).

Appendix 2

Joint Legislative Council

[Joint Legislative Council Members Who Selected and Appointed Committee and Its Membership]

Co-Chair

ALAN LASEE

Senate President

2259 Lasee Road
De Pere, WI 54115

Co-Chair

STEVE WIECKERT

Representative

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Eau Claire, WI 54701

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West Bend, WI 53095

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Speaker

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1360 Alpine Lane
Neenah, WI 54956

This 22-member committee consists of the majority and minority party leadership of both houses of the Legislature, the co-chairs and ranking minority members of the Joint Committee on Finance, and 5 Senators and 5 Representatives appointed as are members of standing committees. [s. 13.81, Stats.]

Joint Legislative Council

[Current Joint Legislative Council Members Receiving Committee Report]

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Senate President

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Co-Chair

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111 South 6th Avenue
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West Salem, WI 54669

MARK POCAN

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Madison, WI 53703

This 22-member committee consists of the majority and minority party leadership of both houses of the Legislature, the co-chairs and ranking minority members of the Joint Committee on Finance, and 5 Senators and 5 Representatives appointed as are members of standing committees. [s. 13.81, Stats.]

Appendix 3

Tax Exemptions for Residential Property (Columbus Park)

Representative Jeff Fitzgerald, **Chair**
910 Sunset
Horicon, WI 53032

Representative Mark Gottlieb
1205 Noridge Trail
Port Washington, WI 53074

Representative Ann M. Nischke
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Waukesha, WI 53186

Representative Leah Vukmir
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Wauwatosa, WI 53226

Paul Hoffman
Hoffman Corporation
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Frederic E. Mohs
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Madison, WI 53703

Mary Reavey
City of Milwaukee
200 East Wells Street, 507 City Hall
Milwaukee, WI 53202

John Sauer
WAHSA
204 South Hamilton Street
Madison, WI 53703

Representative Terese Berceau
4181 Cherokee Drive
Madison, WI 53711

Senator Julie M. Lassa
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Stevens Point, WI 54481

Senator Cathy Stepp
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Sturtevant, WI 53177-1034

Gregg Hagopian
City of Milwaukee
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Robert Jones
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Timothy J. Radelet
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Madison, WI 53701-1497

Fritz Ruf
Wisconsin Housing Preservation
Corp.
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Earl R. Thayer
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STUDY ASSIGNMENT: The committee is directed to study issues surrounding the property tax exemption for property leased as residential housing, including: (1) the impact of *Columbus Park Housing v. City of Kenosha*, 267 Wis. 2d 59 (2003) on the exemption; (2) the effect of the exemption on: municipalities, property taxpayers, residents of tax-exempt housing, the availability of financing for development of low-income housing, and benevolent activities of tax-exempt organizations; and (3) any other issues the committee considers relevant. The committee shall develop and recommend legislation relating to these issues as it finds appropriate

16 MEMBERS: 2 Senators, 5 Representatives, and 9 Public Members.

LEGISLATIVE COUNCIL STAFF: Laura Rose, Deputy Director, Mary Matthias, Senior Staff Attorney, and Kelly Mautz, Support Staff.

Appendix 4

Committee Materials List

(Copies of documents are available at www.legis.state.wi.us/lc)

April 11, 2005 Meeting

- [WLC: 0133/2](#), relating to revision and elimination of the exemption from the property tax for certain property, the use of income from certain tax-exempt leased property, and payments for municipal services provided to certain tax-exempt residential housing.
- [Memorandum](#) with enclosures from Mary Matthias, Senior Staff Attorney (3-24-05)
 - [DOR](#) Average Residential Values, by County, 2004
 - [Memorandum](#) from Rick Olin, Legislative Fiscal Bureau (3-2-05)
- [WLC: 0186/1](#), relating to revision and elimination of the exemption from the property tax for certain property and the use of income from certain tax-exempt leased property.
- [Letter](#) from Allan R. Wheeler (4-5-05)

February 28, 2005 Working Group Meeting

- [WLC: 0133/1](#), relating to requests for exemption from the property tax for certain residential housing, the use of leasehold income, and payments for municipal services provided to certain tax-exempt residential housing
- [WLC: 0134/1](#), an amendment to WLC: 0133/1
- [WLC: 0135/1](#), an amendment to WLC: 0133/1
- [WLC: 0136/1](#), an amendment to WLC: 0086/2
- [WLC: 0137/1](#), an amendment to WLC: 0090/1
- [WLC: 0139/1](#), an amendment to WLC: 0090/2
- [WLC: 0140/1](#), an amendment to WLC: 0086/2
- [Overview](#), Residential Care Apartment Complex
- [Table](#) submitted by Department of Revenue
- [Letter](#) from Gregg Hagopian (2-22-05)
- [Letter](#) from Jim Guidry (2-28-05)

February 10, 2005 Working Group Meeting

- [Letter](#) from Bob Jones (2-4-05)

- [WLC: 0116/1](#), an amendment to WLC: 0086/1
- [WLC: 0119/1](#), Public Member Mohs Draft
- [WLC: 0120/1](#), an amendment to WLC: 0090/1

January 14, 2005 Meeting

- [WLC: 0086/1](#), relating to requests for exemption from the property tax for certain residential housing, the use of rent proceeds, and payments for municipal services provided to certain tax-exempt residential housing
- [WLC: 0090/1](#), relating to eliminating the property tax exemption for certain residential property and the use of leasehold income by a benevolent association, church, or religious association that leases residential property for certain purposes
- [Letter](#), from John Sauer, Executive Director, Wisconsin Association of Homes and Services for the Aging, Inc. (1-4-05)
- Hagopian [Memo No. 4](#), *New Law Suggestions* (1-6-05)
- [WLC: 0099/1](#), amendment to WLC: 0090/1
- [WLC: 0100/1](#), substitute amendment to WLC: 0086/1
- Hagopian [Memo No. 5](#), *Legis. Council Drafts 0086/1 and 0090/1* (1-14-05)
- [Letter](#) from Wisconsin Association of Assessing Officers (1-11-05)
- [Letter](#) from Fred Mohs (1-14-05)
- [Memorandum](#) from John Sauer, WAHSA

December 20, 2004 Meeting

- [WLC: 0076/P1](#), relating to requests for exemption from the property tax by benevolent associations
- [WLC: 0077/P1](#), relating to payment for municipal services
- [WLC: 0078/P1](#), relating to rent use
- [WLC: 0082/P1](#), relating to defining benevolent retirement home for the aged
- Hagopian [Memo No. 3](#), *PILOT's; Appraisals From Benevolents Exempt Under 70.11(4); Other States; Statutory Changes; Ten Acres* (11-30-04)
- [Handout](#) submitted by Gregg Hagopian
- [Letter](#) from Fred Mohs
- [Memorandum](#) from Dennis Collier, DOR

- [Letter](#) from Allan Wheeler
- [Proposal](#) by the Board of Tax Exemption, Wisconsin Association of Assessing Officers
- [Letter](#) from the Wisconsin Housing Preservation Corp.

November 8, 2004 Meeting

- [Memo No. 1](#), *Recommendations Made to the Special Committee* (11-2-04)
 - [Enclosure](#) to Memo No. 1
- [Letter](#) from John Sauer (10-7-04)
- [Legislative Chronology](#) of the *Benevolent Retirement Home for the Aged Issue*, submitted by John Sauer (1-4-00)
- [Benevolent Retirement Home](#) for the Aged Task Force: *the Not-For-Profit Perspective*, submitted by John Sauer (7-00)
- [Benevolent Retirement Home](#) for the Aged Legislative Task Force: *Government - 5 Report*, submitted by John Sauer (2004)
- [Charities and Non-Profits](#), *Internal Revenue Service*, submitted by John Sauer (7-15-00)
- [IRS Revenue Ruling 72-124](#), submitted by John Sauer (1972)
- [Senior Housing Exemption Issues: A Historical Perspective](#), submitted by John Sauer (5-23-00)
- [Chapter 647](#), Stats., submitted by John Sauer
- [Clarification of Columbus Park Decision](#), submitted by John Sauer (12-16-03)
- [OAG](#) 12-90, submitted by John Sauer (4-4-90)
- [Principles](#) to be Considered When Thinking About the Issue of Residential Real Estate Tax Exemptions, submitted by Fred Mohs
- [Letter](#) from Fred Mohs (10-11-04)
- [Letter](#) from Fred Mohs (10-12-04)
- [Outlook for Continuing Care Retirement Communities -- 2003](#), submitted by John Sauer (2-12-03)
- [2003 Outlook for Nonprofit Nursing Homes](#), submitted by John Sauer (2-12-03)
- [Foundation leaders' salaries rise with assets](#), submitted by Mary Reavey (10-12-04)
- [Non-profit agencies following corporations' lead in paying executives](#), submitted by Mary Reavey (10-11-04)
- Hagopian [Memo No. 1](#), submitted by Greg Hagopian (10-20-04)
- Hagopian [Memo No. 2](#), submitted by Greg Hagopian (10-12-04)

- [Attachment](#) to Hagopian Memo No. 2
- [Letter](#) from Tim Radelet (10-31-04)
- [Memorandum](#) from John Sauer (10-26-04)
- [Legislative Fiscal Bureau Memorandum](#), submitted by Rick Olin (10-26-04)
- [Suggestions](#) for Agenda of Next Meeting, submitted by Earl Thayer
- [Property Tax Exemption of Retirement Homes for the Aged](#), submitted by Earl Thayer
- [Memorandum](#) submitted by the Department of Revenue (11-4-04)

September 28, 2004 Meeting

- [Staff Brief 04-5](#), Tax Exemptions for Residential Property (Columbus Park) (9-17-04)
- [Section 70.11 \(intro.\) and \(4\), Stats.](#)
- [Columbus Park Housing Corporation v. City of Kenosha](#), 267 Wis. 2d 59, 671 N.W.2d 633 (2003)
- [2003 Senate Bill 512](#)
- [Senate Amendment 1](#) to 2003 Senate Bill 512
- [2003 Wisconsin Act 195](#)
- [2003 Assembly Bill 963](#)
- [2003 Assembly Bill 947](#)
- [2003 Senate Bill 527](#)
- [Testimony](#) submitted by Larry Nines, Executive Director, Wisconsin Health & Educational Facilities Authority.
 - [Brochure](#), Wisconsin Health and Educational Facilities Authority
 - [Report](#), 2003 Annual Report, Wisconsin Health and Educational Facilities Authority
- [Testimony](#) submitted by Audra Brennan and Dennis Collier, Department of Revenue
- [Testimony](#) submitted by Marty Evanson, Department of Commerce
- [Testimony](#) submitted by Antonio Riley, Executive Director, Wisconsin Housing and Economic Development Authority
 - [Property Tax Exemption Issue Raised by Columbus Park Housing Corporation v. City of Kenosha](#)
- [Testimony](#) submitted by William C. Perkins, Executive Director, The Wisconsin Partnership for Housing Development, Inc.
- [Testimony](#) submitted by Curt Witynski, Assistant Director, League of Wisconsin Municipalities

- [Article](#), *Curtail Tax Exemptions*, Wisconsin State Journal
- [Testimony](#) submitted by Michael Higgins, City Assessor, City of Kenosha
- [Testimony](#) submitted by The Rev. Daniel R. Risch, CEO, Lincoln Lutheran of Racine
- [Testimony](#) submitted by Stephen Seybold, Executive Director, Homme Home of Wittenberg and Forest Park Village
- [Testimony](#) submitted by Kyran Clark, Executive Director, Marquardt Village, Watertown
- [Letter](#) submitted by Tom Barrett, Mayor, City of Milwaukee
- [Letter](#) submitted by Senator Carol Roessler
- [Letter](#) submitted by Frederic Mohs, Mohs, MacDonald, Widder & Paradise