



1995 ASSEMBLY BILL 54

January 26, 1995 - Introduced by Representatives OWENS, PORTER, ZUKOWSKI, MUSSER, WOOD, HANDRICK, JOHNSRUD, LORGE, LADWIG, FREESE, DOBYNS, HASENOHRL, GUNDERSON, AINSWORTH, SERATTI, GOETSCH, HAHN, SCHNEIDERS, NASS, JENSEN, SILBAUGH, LAZICH, DUFF, GROTHMAN, HUBER, BRANDEMUEHL, ZIEGELBAUER, SKINDRUD, OLSEN, OTTE and KLUSMAN, cosponsored by Senators BUETTNER, ZIEN, RUDE, A. LASEE, BRESKE, DRZEWIECKI and COWLES. Referred to Committee on Ways and Means.

1 **AN ACT to amend** 73.03 (2a) of the statutes; **relating to:** discontinuing the
2 requirement that towns that do not elect assessors buy part of an assessor's
3 manual.

Analysis by the Legislative Reference Bureau

Under current law, the department of revenue (DOR) distributes a property assessment manual to each county that has a county assessor system and to each town, village and city. However, if an assessor is hired by more than one unit of government, DOR distributes the cost component of the manual to that assessor, and the units of government that have hired that assessor share the expense. In that case, each unit of government receives and pays for the rest of the manual. Under this bill, towns that do not elect assessors will not receive or pay for the rest of the manual.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 **SECTION 1.** 73.03 (2a) of the statutes is amended to read:
5 73.03 (2a) To prepare, have published and distribute to each county having a
6 county assessor system under s. 70.99 and to each town, city and village in the state
7 for the use of assessors, assessment personnel and the public detailed assessment
8 manuals, except that if an assessor is hired by more than one county, town, city or

1 village the department shall provide that assessor with only one cost component of
2 the manual rather than providing the cost component of the manual to each county,
3 town, city or village that hires that assessor and except that the department may not
4 distribute the portion of the manual that is not the cost component to towns that do
5 not elect assessors. The manual shall discuss and illustrate accepted assessment
6 methods, techniques and practices with a view to more nearly uniform and more
7 consistent assessments of property at the local level. The manual shall be amended
8 by the department from time to time to reflect advances in the science of assessment,
9 court decisions concerning assessment practices, costs, and statistical and other
10 information deemed valuable to local assessors by the department. The manual
11 shall incorporate standards for the assessment of all types of renewable energy
12 resource systems used in this state as soon as such systems are used in sufficient
13 numbers and sufficient data exists to allow the formulation of valid guidelines. The
14 manual shall incorporate standards, which the department of revenue and the state
15 historical society of Wisconsin shall develop, for the assessment of nonhistoric
16 property in historic districts and for the assessment of historic property, including
17 but not limited to property that is being preserved or restored; property that is
18 subject to a protective easement, covenant or other restriction for historic
19 preservation purposes; property that is listed in the national register of historic
20 places in Wisconsin or in this state's register of historic places and property that is
21 designated as a historic landmark and is subject to restrictions imposed by a
22 municipality or by a landmarks commission. The manual shall incorporate general
23 guidelines about ways to determine whether property is taxable in part under s.
24 70.11 (8) and examples of the ways that s. 70.11 (8) applies in specific situations. The
25 manual shall state that assessors are required to comply with s. 70.32 (1g) and shall

1 suggest procedures for doing so. The cost of the development, preparation,
2 publication and distribution of the manual and of revisions and amendments to it
3 shall be borne by the assessment districts and requesters at an individual volume
4 cost or a subscription cost as determined by the department. All receipts shall be
5 credited to the appropriation under s. 20.566 (2) (hi). The department shall, on the
6 4th Monday in August, certify past-due accounts and include them in the next
7 apportionment of state special charges to counties and municipalities under s. 70.60.
8 If the department provides the cost component of an assessment manual to an
9 assessor who is hired by more than one unit of government, those units of
10 government shall each pay an equal share of the cost of that ~~manual~~ cost component.
11 The department may provide free assessment manuals to other state agencies or
12 exchange them at no cost with agencies of other states or of the federal government
13 for similar information or publications.

14 (END)