



## 2023 ASSEMBLY BILL 292

May 25, 2023 - Introduced by Representatives ALLEN, BINSFELD, BODDEN, BRANDTJEN, EDMING, GREEN, GUNDRUM, MOSES, MURPHY, O'CONNOR, ORTIZ-VELEZ, PALMERI, RETTINGER, SCHRAA and SHANKLAND, cosponsored by Senators QUINN, FEYEN, STROEBEL and TOMCZYK. Referred to Committee on Housing and Real Estate.

1     **AN ACT** *to amend* 70.365 of the statutes; **relating to:** sending notice of changed  
2             assessment by email.

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### *Analysis by the Legislative Reference Bureau*

Under current law, if a person's property tax assessment has changed from the previous year's assessment, the assessor is required to provided a notice of changed assessment to the taxpayer by ordinary mail at least 15 days before the meeting of the board of review or board of assessors so that the taxpayer has sufficient notice to file an objection to the assessment. This bill requires the assessor to also send the notice by email if the taxpayer's email has been filed with the assessor. In addition, the bill requires that the assessor send the notice of changed assessment 30 days, rather than 15 days, prior to the meeting of the board of review or board of assessors.

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

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

3             **SECTION 1.** 70.365 of the statutes is amended to read:  
4             **70.365 Notice of changed assessment.** When the assessor assesses any  
5             taxable real property, or any improvements taxed as personal property under s. 77.84

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1 (1), and arrives at a different total than the assessment of it for the previous year,  
2 the assessor shall notify the person assessed if the physical or email address of the  
3 person is known to the assessor, otherwise the occupant of the property. However,  
4 the assessor is not required to provide notice under this section if land is classified  
5 as agricultural land, as defined in s. 70.32 (2) (c) 1g., for the current year and previous  
6 year and the difference between the assessments is \$500 or less. If the assessor  
7 determines that land assessed under s. 70.32 (2r) for the previous year is no longer  
8 eligible to be assessed under s. 70.32 (2r), and the current classification under s.  
9 70.32 (2) (a) is not undeveloped, agricultural forest, productive forest land, or other,  
10 the assessor shall notify the person assessed if the assessor knows the person's  
11 physical or email address, or otherwise the occupant of the property, that the person  
12 assessed may be subject to a conversion charge under s. 74.485. Any notice issued  
13 under this section shall be in writing and shall be sent by ordinary mail and by email,  
14 if an email address is filed with the assessor, at least ~~15~~ 30 days before the meeting  
15 of the board of review or before the meeting of the board of assessors in 1st class cities  
16 and in 2nd class cities that have a board of assessors under s. 70.075, ~~except that, in~~  
17 ~~any year in which the taxation district conducts a revaluation under s. 70.05,~~ the  
18 notice shall be sent at least 30 days before the meeting of the board of review or board  
19 of assessors. The notice shall contain the amount of the changed assessment and the  
20 time, date, and place of the meeting of the local board of review or of the board of  
21 assessors. The notice shall also include the following: "Under Wisconsin law,  
22 generally, the assessor may not change the assessment of property based solely on  
23 the recent arm's length sale of the property without adjusting the assessed value of  
24 comparable properties in the same market area. For information on the assessment  
25 of properties that have recently sold, visit the Internet site of the Department of

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1 Revenue at ... (Internet site address).” However, if the assessment roll is not  
2 complete, the notice shall be sent by ordinary mail and by email, if an email address  
3 is filed with the assessor, at least ~~15~~ 30 days prior to the date to which the board of  
4 review or board of assessors has adjourned, ~~except that, in any year in which the~~  
5 ~~taxation district conducts a revaluation under s. 70.05, the notice shall be sent at~~  
6 ~~least 30 days prior to the date to which the board of review or board of assessors has~~  
7 ~~adjourned.~~ The assessor shall attach to the assessment roll a statement that the  
8 notices required by this section have been mailed and emailed, if the email address  
9 is filed with the assessor, and failure to receive the notice shall not affect the validity  
10 of the changed assessment, the resulting changed tax, the procedures of the board  
11 of review or of the board of assessors or the enforcement of delinquent taxes by  
12 statutory means. After the person assessed or the occupant of the property receives  
13 notice under this section, if the assessor changes the assessment as a result of the  
14 examination of the rolls as provided in s. 70.45 and the person assessed waives, in  
15 writing and on a form prescribed or approved by the department of revenue, the  
16 person’s right to the notice of the changed assessment under this section, no  
17 additional notice is required under this section. The secretary of revenue shall  
18 prescribe the form of the notice required under this section. The form shall include  
19 information notifying the taxpayer of the procedures to be used to object to the  
20 assessment. The form shall also indicate whether the person assessed may be  
21 subject to a conversion charge under s. 74.485.

22 (END)