

1989 Assembly Bill 416

Date of enactment: **November 30, 1989**
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1989 WISCONSIN ACT 74

AN ACT to amend 73.03 (2a) of the statutes, relating to: the contents of the property tax assessment manual.

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

SECTION 1. 73.03 (2a) of the statutes is amended to read:

73.03 (2a) To prepare, have published and distribute to each county having a county assessor system under s. 70.99 and to each town, city and village in the state for the use of assessors, assessment personnel and the public detailed assessment manuals, except that if an assessor is hired by more than one county, town, city or village the department shall provide that assessor with only one cost component of the manual rather than providing the cost component of the manual to each county, town, city or village that hires that assessor. The manual shall discuss and illustrate accepted assessment methods, techniques and practices with a view to more nearly uniform and more consistent assessments of property at the local level. The manual shall be amended by the department from time to time to reflect advances in the science of assessment, court decisions concerning assessment practices, costs, and statistical and other information deemed valuable to local assessors by the department. The manual shall incorporate standards for the assessment of

all types of renewable energy resource systems used in this state as soon as such systems are used in sufficient numbers and sufficient data exists to allow the formulation of valid guidelines. The manual shall state that assessors are required to comply with s. 70.32 (1g) and shall suggest procedures for doing so. The cost of the development, preparation, publication and distribution of the manual and of revisions and amendments to it shall be borne by the assessment districts and requesters at an individual volume cost or a subscription cost as determined by the department. All receipts shall be credited to the appropriation under s. 20.566 (2) (hi). The department shall, on the 4th Monday in August, certify past-due accounts and include them in the next apportionment of state special charges to counties and municipalities under s. 70.60. If the department provides an assessment manual to an assessor who is hired by more than one unit of government, those units of government shall each pay an equal share of the cost of that manual. The department may provide free assessment manuals to other state agencies or exchange them at no cost with agencies of other states or of the federal government for similar information or publications.
