



## 2013 SENATE BILL 253

1     **AN ACT** *to repeal* 71.69 and 77.16; *to renumber* 71.07 (5n) (a) 1. and 71.28 (5n)  
2           (a) 1.; *to renumber and amend* 565.30 (3) (a); *to amend* 70.995 (8) (a), 70.995  
3           (8) (b) 1., 70.995 (8) (c) 2., 70.995 (8) (d), 71.09 (11) (a), 73.03 (54), 74.25 (1) (a)  
4           8., 74.30 (1) (h), 77.17 (1), 77.17 (2), 77.91 (3m), 78.005 (3), 78.09 (6) and 78.09  
5           (7); and *to create* 71.07 (5n) (a) 1. b., 71.07 (5n) (a) 1. c., 71.28 (5n) (a) 1. b. and  
6           71.28 (5n) (a) 1. c. of the statutes; **relating to:** deadlines for claiming lottery  
7           prizes, motor vehicle fuel bulk plants, repealing the woodland tax, property tax  
8           publications, the manufacturing and agriculture tax credit, manufacturing  
9           property tax assessment objections, and reporting capital stock transfers.

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*Analysis by the Legislative Reference Bureau*

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

10           **SECTION 1.** 70.995 (8) (a) of the statutes is amended to read:

**SENATE BILL 253****SECTION 1**

1           70.995 (8) (a) The secretary of revenue shall establish a state board of  
2 assessors, which shall be comprised of the members of the department of revenue  
3 whom the secretary designates. The state board of assessors shall investigate any  
4 timely objection filed under par. (c) or (d) if the fee under that paragraph is paid. The  
5 state board of assessors, after having made the investigation, shall notify the person  
6 assessed or the person's agent and the appropriate municipality of its determination  
7 by 1st class mail or electronic mail. Beginning with objections filed in 1989, the state  
8 board of assessors shall make its determination on or before April 1 of the year after  
9 the filing. If the determination results in a refund of property taxes paid, the state  
10 board of assessors shall include in the determination a finding of whether the refund  
11 is due to false or incomplete information supplied by the person assessed. The person  
12 assessed or the municipality having been notified of the determination of the state  
13 board of assessors shall be deemed to have accepted the determination unless the  
14 person or municipality files a petition for review with the clerk of the tax appeals  
15 commission as provided in s. 73.01 (5) and the rules of practice promulgated by the  
16 commission. If an assessment is reduced by the state board of assessors, the  
17 municipality affected may file an appeal seeking review of the reduction, or may,  
18 within 30 days after the person assessed files a petition for review, file a  
19 cross-appeal, before the tax appeals commission even though the municipality did  
20 not file an objection to the assessment with the board. If the board does not overrule  
21 a change from assessment under this section to assessment under s. 70.32 (1), the  
22 affected municipality may file an appeal before the tax appeals commission. If an  
23 assessment is increased by the board, the person assessed may file an appeal seeking  
24 review of the increase, or may, within 30 days after the municipality files a petition

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1 for review, file a cross–appeal, before the commission even though the person did not  
2 file an objection to the assessment with the board.

3 **SECTION 2.** 70.995 (8) (b) 1. of the statutes is amended to read:

4 70.995 (8) (b) 1. The department of revenue shall annually notify each  
5 manufacturer assessed under this section and the municipality in which the  
6 manufacturing property is located of the full value of all real and personal property  
7 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st  
8 class mail or electronic mail. In addition, the notice shall specify that objections to  
9 valuation, amount, or taxability must be filed with the state board of assessors  
10 within no later than 60 days of issuance after the date of the notice of assessment,  
11 that objections to a change from assessment under this section to assessment under  
12 s. 70.32 (1) must be filed within no later than 60 days after receipt the date of the  
13 notice, that the fee under par. (c) 1. or (d) must be paid and that the objection is not  
14 filed until the fee is paid. For purposes of this subdivision, an objection is considered  
15 timely filed if received by the state board of assessors no later than 60 days after the  
16 date of the notice or sent to the state board of assessors by certified mail in a properly  
17 addressed envelope, with postage paid, that is postmarked before midnight of the  
18 last day for filing. A statement shall be attached to the assessment roll indicating  
19 that the notices required by this section have been mailed and failure to receive the  
20 notice does not affect the validity of the assessments, the resulting tax on real or  
21 personal property, the procedures of the tax appeals commission or of the state board  
22 of assessors, or the enforcement of delinquent taxes by statutory means.

23 **SECTION 3.** 70.995 (8) (c) 2. of the statutes is amended to read:

24 70.995 (8) (c) 2. A manufacturer who files an objection under subd. 1. may file  
25 supplemental information to support the manufacturer’s objection within no later

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1 than 60 days from the date the objection is filed. The state board of assessors shall  
2 notify the municipality in which the manufacturer's property is located of  
3 supplemental information filed by the manufacturer under this subdivision, if the  
4 municipality has filed an appeal related to the objection.

5 **SECTION 4.** 70.995 (8) (d) of the statutes is amended to read:

6 70.995 (8) (d) A municipality may file an objection with the state board of  
7 assessors to the amount, valuation, or taxability under this section or to the change  
8 from assessment under this section to assessment under s. 70.32 (1) of a specific  
9 property having a situs in the municipality, whether or not the owner of the specific  
10 property in question has filed an objection. Objection shall be made on a form  
11 prescribed by the department and filed with the board within ~~60 days of the date of~~  
12 ~~the issuance of the assessment in question~~ the time prescribed in par. (b) 1. If the  
13 person assessed files an objection and the municipality affected does not file an  
14 objection, the municipality affected may file an appeal to that objection within 15  
15 days after the person's objection is filed. A \$45 filing fee shall be paid when the  
16 objection is filed unless a fee has been paid in respect to the same piece of property  
17 and that appeal has not been finally adjudicated. The objection is not filed until the  
18 fee is paid. The board shall forthwith notify the person assessed of the objection filed  
19 by the municipality.

20 **SECTION 5.** 71.07 (5n) (a) 1. of the statutes is renumbered 71.07 (5n) (a) 1. a.

21 **SECTION 6.** 71.07 (5n) (a) 1. b. of the statutes is created to read:

22 71.07 (5n) (a) 1. b. For purposes of subd. 1. a., property owned by the claimant  
23 is valued at its original cost and property rented by the claimant is valued at an  
24 amount equal to the annual rental paid by the claimant, less any annual rental  
25 received by the claimant from sub-rentals, multiplied by 8.

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1           **SECTION 7.** 71.07 (5n) (a) 1. c. of the statutes is created to read:

2           71.07 (**5n**) (a) 1. c. For purposes of subd. 1. a., the average value of property is  
3 determined by averaging the values at the beginning and ending of the taxable year,  
4 except that the secretary of revenue may require the averaging of monthly values  
5 during the taxable year, if such averaging is reasonably required to properly reflect  
6 the average value of the claimant's property.

7           **SECTION 8.** 71.09 (11) (a) of the statutes is amended to read:

8           71.09 (**11**) (a) The tax shown on the return or, if no return is filed, the tax, minus  
9 amounts withheld under subch. X, is less than \$200 \$500.

10          **SECTION 9.** 71.28 (5n) (a) 1. of the statutes is renumbered 71.28 (5n) (a) 1. a.

11          **SECTION 10.** 71.28 (5n) (a) 1. b. of the statutes is created to read:

12          71.28 (**5n**) (a) 1. b. For purposes of subd. 1. a., property owned by the claimant  
13 is valued at its original cost and property rented by the claimant is valued at an  
14 amount equal to the annual rental paid by the claimant, less any annual rental  
15 received by the claimant from sub-rentals, multiplied by 8.

16          **SECTION 11.** 71.28 (5n) (a) 1. c. of the statutes is created to read:

17          71.28 (**5n**) (a) 1. c. For purposes of subd. 1. a., the average value of property is  
18 determined by averaging the values at the beginning and ending of the taxable year,  
19 except that the secretary of revenue may require the averaging of monthly values  
20 during the taxable year, if such averaging is reasonably required to properly reflect  
21 the average value of the claimant's property.

22          **SECTION 12.** 71.69 of the statutes is repealed.

23          **SECTION 13.** 73.03 (54) of the statutes is amended to read:

**SENATE BILL 253****SECTION 13**

1           73.03 (54) To publish instructional material that provides information to  
2 persons who wish to object to valuations under s. 70.47 and to distribute make  
3 available that material ~~in sufficient quantity~~ to taxation districts.

4           **SECTION 14.** 74.25 (1) (a) 8. of the statutes is amended to read:

5           74.25 (1) (a) 8. Retain for the taxation district ~~all woodland tax law collections~~  
6 ~~under s. 77.16 and~~ 80% of collections of the taxes imposed under ss. 77.04 and 77.84  
7 (2) (a) and (am).

8           **SECTION 15.** 74.30 (1) (h) of the statutes is amended to read:

9           74.30 (1) (h) Retain for the taxation district ~~all woodland tax law collections~~  
10 ~~under s. 77.16 and~~ 80% of collections of the taxes imposed under ss. 77.04 and 77.84  
11 (2) (a) and (am).

12           **SECTION 16.** 77.16 of the statutes is repealed.

13           **SECTION 17.** 77.17 (1) of the statutes is amended to read:

14           77.17 (1) If the rule is not inconsistent with the contract entered into under s.  
15 77.03 ~~or 77.16 (4)~~; or

16           **SECTION 18.** 77.17 (2) of the statutes is amended to read:

17           77.17 (2) If the owner agrees to modify the contract entered into under s. 77.03  
18 ~~or 77.16 (4)~~ to require compliance with the rules.

19           **SECTION 19.** 77.91 (3m) of the statutes is amended to read:

20           77.91 (3m) REPORT TO LEGISLATURE. Beginning with calendar year 1992, the  
21 department shall calculate for each calendar year whether the amount of land  
22 exempt from penalty or tax under s. 77.10 (2) (c), ~~77.16 (11m)~~ or 77.88 (8) that is  
23 withdrawn during that calendar year under s. 77.10 or 77.88 ~~or declassified or~~  
24 ~~withdrawn under s. 77.16 (7)~~ exceeds 1% of the total amount of land that is subject  
25 to contracts under subch. I or subject to orders under this subchapter on December

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1 31 of that calendar year. If the amount of withdrawn or classified land that is so  
2 exempt exceeds 1%, the department shall make a report of its calculations to the  
3 governor and the chief clerk of each house of the legislature for distribution to the  
4 appropriate standing committees under s. 13.172 (3).

5 **SECTION 20.** 78.005 (3) of the statutes is amended to read:

6 78.005 (3) “Bulk plant” means a motor vehicle fuel storage facility, other than  
7 a terminal, that is primarily used to redistribute motor vehicle fuel by transporting  
8 it in vehicles that have a capacity of 4,200 gallons or less.

9 **SECTION 21.** 78.09 (6) of the statutes is amended to read:

10 78.09 (6) ~~Subject to gallonage limits and other conditions established by the~~  
11 ~~department, the department shall provide for the payment of the tax imposed by this~~  
12 ~~subchapter by a person importing motor vehicle fuel from a bulk plant in a vehicle~~  
13 ~~capable of carrying not more than 4,200 gallons if the destination of that vehicle is~~  
14 ~~no more than 25 miles from the border~~ located outside of this state.

15 **SECTION 22.** 78.09 (7) of the statutes is amended to read:

16 78.09 (7) ~~Subject to gallonage limits and other conditions established by the~~  
17 ~~department, the department shall provide for export by and the certification for~~  
18 ~~exemption from the tax imposed by this subchapter to a wholesale distributor~~  
19 ~~exporting motor vehicle fuel out of a bulk plant in a vehicle capable of carrying not~~  
20 ~~more than 4,200 gallons if the~~ to a destination of that vehicle is no more than 25 miles  
21 ~~from the border~~ outside of this state.

22 **SECTION 23.** 565.30 (3) (a) of the statutes is renumbered 565.30 (3) (a) 1. and  
23 amended to read:

