



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2017 Assembly Bill 495

**Assembly
Amendments 1 and 2**

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ASSEMBLY AMENDMENTS 1 AND 2

In defense of a claim for excessive assessment, 2017 Assembly Bill 495 specifies that, if a taxation district or county presents as evidence in circuit court appraisals to support a challenged assessment, the court may not reject such an appraisal solely because the valuation determined by the appraisal is higher than the challenged assessment.¹

Assembly Amendments 1 and 2 specify that the bill takes effect retroactively on December 22, 2016, and first applies to cases filed and pending on or after that date.

BILL HISTORY

2017 Assembly Bill 495 was introduced by Representative Novak and others on September 13, 2017. Representative Novak offered Assembly Amendments 1 and 2 on, respectively, November 21 and November 29, 2017. On November 30, 2017, the Assembly Committee on Ways and Means voted to recommend adoption of the amendments, and passage of Assembly Bill 495, as amended, on successive votes of Ayes, 12; Noes, 1.

SG:jal

¹ Generally, the bill addresses an issue that was discussed in a recent opinion issued by the Wisconsin Supreme Court. [See *Regency W. Apts. LLC v. City of Racine*, 2016 WI 99, footnote 19.]