

**2019 DRAFTING REQUEST**

**Bill**

For: **Dan Feyen (608) 266-5300** Drafter: **elunder**  
 By: **Marie** Secondary Drafters:  
 Date: **8/30/2018** May Contact:

Same as LRB:

Submit via email: **YES**  
 Requester's email: **Sen.Feyen@legis.wi.gov**  
 Carbon copy (CC) to: **erika.lunder@legis.wisconsin.gov**  
**joseph.kreye@legis.wisconsin.gov**

**Pre Topic:**

No specific pre topic given

**Topic:**

To address notice of changed assessment for agricultural land

**Instructions:**

See attached

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	elunder 9/5/2018	kmochal 9/6/2018	dwalker 9/6/2018		
/P1	elunder 10/10/2018	csicilia 10/15/2018			Local
/P2			mbarman 10/15/2018		Local
/1			mbarman 1/3/2019	mbarman 1/3/2019	Local

FE Sent For:

<END>

At Intro

## Kreye, Joseph

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**From:** Pleviak, Krista  
**Sent:** Wednesday, August 29, 2018 11:15 AM  
**To:** Kreye, Joseph  
**Subject:** FW: Drafting Request

For you...

**Krista R. Pleviak**  
Legislative Attorney  
Wisconsin Legislative Reference Bureau  
P.O. Box 2037  
Madison, WI 53701-2037  
(608) 266 - 7290  
[krista.pleviak@legis.wisconsin.gov](mailto:krista.pleviak@legis.wisconsin.gov)

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**From:** Jolly, Marie  
**Sent:** Wednesday, August 29, 2018 11:06 AM  
**To:** Pleviak, Krista <[Krista.Pleviak@legis.wisconsin.gov](mailto:Krista.Pleviak@legis.wisconsin.gov)>  
**Subject:** Drafting Request

Please draft a bill that does the following:

Amend Section 70.365 WI Stats to read: Notice of changed assessment. When the assessor assesses any taxable real property, or any improvements taxed as personal property under s.77.84 (1), and arrives at a different total than the assessment of it for the previous year, the assessor shall notify the person assessed if the address of the person is known to the assessor, otherwise the occupant of the property. *This section will not apply to land assessed as agricultural in the current year, and if assessed as agricultural land in the previous year, and the value of the parcel of agricultural land has not increased or decreased by \$300 or less.*

Thanks,

Marie Jolly  
Senator Dan Feyen  
18<sup>th</sup> Senate District  
(608) 266-5300



State of Wisconsin  
2019 - 2020 LEGISLATURE

LRB-0140/P1  
EKL: klm

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

In 8/29  
Dve 9/6

AN ACT *Generate catalog* ...; relating to: notification of changed property tax assessment for agricultural land.

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***Analysis by the Legislative Reference Bureau***

This bill creates an exception to the requirement that an assessor notify a taxpayer when the taxpayer's property is assessed for property tax purposes at a value that differs from the prior year's assessment. Under this bill, an assessor is not required to provide notification for an assessment of agricultural land if the difference between the two assessments is \$300 or less.

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:***

**SECTION 1.** 70.365 of the statutes is amended to read:

**70.365 Notice of changed assessment.** When the assessor assesses any taxable real property, or any improvements taxed as personal property under s. 77.84 (1), and arrives at a different total than the assessment of it for the previous year, the assessor shall notify the person assessed if the address of the person is known

However, if the totals for land assessed under s. 70.32 (2r) for the current year and the previous year differ by \$300 or less, the assessor is not required to provide notice under this section.

to the assessor, otherwise the occupant of the property. However, the assessor is not

required to provide notice of a changed assessment for land assessed under s. 70.32 (2r) for the current year and previous year if the difference between the two assessments is \$300 or less.

If the assessor determines that land assessed under s. 70.32 (2r) for the previous year is no longer eligible to be assessed under s. 70.32 (2r), and the current classification under s. 70.32 (2) (a) is not undeveloped, agricultural forest, productive forest land, or other, the assessor shall notify the person assessed if the assessor knows the person's address, or otherwise the occupant of the property, that the person assessed may be subject to a conversion charge under s. 74.485. Any notice issued under this section shall be in writing and shall be sent by ordinary mail at least 15 days before the meeting of the board of review or before the meeting of the board of assessors in 1st class cities and in 2nd class cities that have a board of assessors under s. 70.075, except that, in any year in which the taxation district conducts a revaluation under s. 70.05, the notice shall be sent at least 30 days before the meeting of the board of review or board of assessors. The notice shall contain the amount of the changed assessment and the time, date, and place of the meeting of the local board of review or of the board of assessors. However, if the assessment roll is not complete, the notice shall be sent by ordinary mail at least 15 days prior to the date to which the board of review or board of assessors has adjourned, except that, in any year in which the taxation district conducts a revaluation under s. 70.05, the notice shall be sent at least 30 days prior to the date to which the board of review or board of assessors has adjourned. The assessor shall attach to the assessment roll a statement that the notices required by this section have been mailed and failure to receive the notice shall not affect the validity of the changed assessment, the resulting changed tax, the procedures of the board of review or of the board of

assessors or the enforcement of delinquent taxes by statutory means. After the person assessed or the occupant of the property receives notice under this section, if the assessor changes the assessment as a result of the examination of the rolls as provided in s. 70.45 and the person assessed waives, in writing and on a form prescribed or approved by the department of revenue, the person's right to the notice of the changed assessment under this section, no additional notice is required under this section. The secretary of revenue shall prescribe the form of the notice required under this section. The form shall include information notifying the taxpayer of the procedures to be used to object to the assessment. The form shall also indicate whether the person assessed may be subject to a conversion charge under s. 74.485.

**History:** 1977 c. 418; 1981 c. 20; 1983 a. 490; 1991 a. 248; 1997 a. 237; 2007 a. 210; 2013 a. 228.

## **SECTION 2. Initial applicability.**

(1) This act first applies to the property tax assessments as of January 1, 2020.

**(END)**

10/5 - spoke w/ DOR & agreed to modify their language to make consistent w/ other STANs

**Lunder, Erika** 10/8 SPOKE w/ Marie - only wants to amend new sentence

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**From:** Wagner, Michael W - DOR  
**Sent:** Friday, September 21, 2018 10:39 AM  
**To:** Lunder, Erika  
**Cc:** Jolly, Marie  
**Subject:** RE: Notice of Agricultural Assessment Change Bill Draft

Erika,

I discussed your e-mail with the head of our Office of Technical and Assessment Services, Scott Shields. Similar to the previous correspondence that Nicole Kuehl relayed, we don't think that 70.32 (2r) is the best choice.

We agree that added language would provide clarity. But we think the statutory references should be to secs. 70.32 (2)(a)4 and 70.32 (2)(c)1g, rather than sec. 70.32 (2r). DOR suggests the following language to accomplish this goal:

If the assessor determines that land assessed under s. 70.32 (2)(a)4 and s. 70.32 (2)(c)1g, for the previous year is no longer eligible to be assessed under s. 70.32 (2)(a)4 and s. 70.32 (2)(c)1g,

(2r) discusses *how* land should be assessed, while 70.32(2)(a)4 and 70.32 (2) (c) 1g. *describe the specific type of land—*agricultural.

-Mike

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**From:** Lunder, Erika K - LEGIS [mailto:erika.lunder@legis.wisconsin.gov]  
**Sent:** Tuesday, September 18, 2018 10:14 AM  
**To:** Kuehl, Nicole M - DOR <NicoleM.Kuehl@wisconsin.gov>; Wagner, Michael W - DOR <MichaelW.Wagner@wisconsin.gov>  
**Cc:** Jolly, Marie - LEGIS <Marie.Jolly@legis.wisconsin.gov>  
**Subject:** FW: Notice of Agricultural Assessment Change Bill Draft

Hello,

Could you please let me know if you have any concerns with this reference in the current statute: "If the assessor determines that land assessed under s. 70.32 (2r) for the previous year is no longer eligible to be assessed under s. 70.32 (2r) . . . ." This quoted material would immediately follow the sentence added by the bill. Or, do you think there is sufficient distinction between the draft bill's provision and the existing provision to avoid any confusion?

Thank you!  
Erika

Erika Lunder  
Legislative Attorney  
Wisconsin Legislative Reference Bureau  
P.O. Box 2037  
Madison, WI 53701-2037  
(608) 504-5819  
[erika.lunder@legis.wisconsin.gov](mailto:erika.lunder@legis.wisconsin.gov)

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**From:** Jolly, Marie  
**Sent:** Tuesday, September 18, 2018 9:47 AM  
**To:** Lunder, Erika <[Erika.Lunder@legis.wisconsin.gov](mailto:Erika.Lunder@legis.wisconsin.gov)>  
**Subject:** RE: Notice of Agricultural Assessment Change Bill Draft

Yes, feel free!

-Marie

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**From:** Lunder, Erika  
**Sent:** Monday, September 17, 2018 3:32 PM  
**To:** Jolly, Marie <[Marie.Jolly@legis.wisconsin.gov](mailto:Marie.Jolly@legis.wisconsin.gov)>  
**Subject:** RE: Notice of Agricultural Assessment Change Bill Draft

Hi Marie,

Absolutely! Would it be ok if I reached out to DOR about their changes to the cross-reference? I just want to double check something.

Thanks,  
Erika

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**From:** Jolly, Marie  
**Sent:** Monday, September 17, 2018 10:20 AM  
**To:** Lunder, Erika <[Erika.Lunder@legis.wisconsin.gov](mailto:Erika.Lunder@legis.wisconsin.gov)>  
**Subject:** FW: Notice of Agricultural Assessment Change Bill Draft

Hey Erika,

If you could please make the change specified below by DOR to LRB 0140/P1 I would appreciate it!

Thanks,  
Marie

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**From:** Kuehl, Nicole M - DOR  
**Sent:** Friday, September 14, 2018 10:53 AM  
**To:** Jolly, Marie <[Marie.Jolly@legis.wisconsin.gov](mailto:Marie.Jolly@legis.wisconsin.gov)>  
**Cc:** Wagner, Michael W - DOR <[MichaelW.Wagner@wisconsin.gov](mailto:MichaelW.Wagner@wisconsin.gov)>  
**Subject:** RE: Notice of Agricultural Assessment Change Bill Draft

Marie,

I did get feedback on your bill draft. Please see below.

The attached proposes to modify the notice of assessment statute. Under current law, any change in assessed value from the prior year to the current requires a notice to the property owner. The bill proposes to not require a notice when the land is agricultural and the change is \$300 or less:

- There are many scenarios where parcels will have mixed classes of property
- As an example, a parcel may have agricultural land, undeveloped land and forest land
- It appears the intent is to apply this exception only when agricultural land is involved?



- Also, the current language cites the statute stating how agricultural land should be valued, not the statutes for agricultural classification (70.32 (2)(a)4 and s. 70.32 (2)(c)1g.)

The following is recommended to clearly provide for this exception:

- Current language: However, if the totals for land assessed under s. 70.32 (2r) for the current year and the previous year differ by \$300 or less, the assessor is not required to provide notice under this section.
- Recommended language: However, an assessor is not required to provide notice under this section when the land is assessed as agricultural land [under s. 70.32 (2)(a)4 and s. 70.32 (2)(c)1g.] for the previous assessment year and current assessment year [and the change in value of the agricultural land from the previous assessment year to the current assessment year is \$300 or less.]

*both cited?  
change meaning?*

Let us know if you have any questions.

Thanks!

Nicole Kuehl  
Department of Revenue  
(608) 266-7817

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**From:** Jolly, Marie - LEGIS [<mailto:Marie.Jolly@legis.wisconsin.gov>]  
**Sent:** Wednesday, September 12, 2018 2:03 PM  
**To:** Kuehl, Nicole M - DOR <[NicoleM.Kuehl@wisconsin.gov](mailto:NicoleM.Kuehl@wisconsin.gov)>  
**Subject:** Notice of Agricultural Assessment Change Bill Draft

Hey Nicole!

Hope things are well with you!

Attached is a draft of the bill we spoke about earlier this year regarding agricultural land property tax assessment notifications.

Rob Richard at the Farm Bureau okayed the idea and also ran it by a larger agricultural stakeholder group the Farm Bureau regularly meets with and they also had no concerns. I've sent this specific draft over for his review and am waiting to hear back. Our constituent that initiated this legislation has okayed the draft as well. Wanted to give y'all a chance to review and get back to us with any drafting concerns.

Thanks for your time!

Marie Jolly  
Senator Dan Feyen  
18<sup>th</sup> Senate District  
(608) 266-5300

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State of Wisconsin  
2019 - 2020 LEGISLATURE

LRB-0140/P1 P2  
EKL:klm & g's

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

IN 10/10

Due 10/15

GEN

1 AN ACT *to amend* 70.365 of the statutes; **relating to:** notification of changed  
2 property tax assessment for agricultural land.

***Analysis by the Legislative Reference Bureau***

✓  
This bill creates an exception to the requirement that an assessor notify a taxpayer when the taxpayer's property is assessed for property tax purposes at a value that differs from the prior year's assessment. Under this bill, an assessor is not required to provide notification for an assessment of agricultural land if the difference between the two assessments is \$300 or less.

For further information see the **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:***

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  
6 (1), and arrives at a different total than the assessment of it for the previous year,  
7 the assessor shall notify the person assessed if the address of the person is known

1 to the assessor, otherwise the occupant of the property. However, if the totals for land  
2 assessed under s. 70.32 (2r) for the current year and the previous year differ by \$300  
3 or less, the assessor is not required to provide notice under this section. <sup>INS 2-3</sup> If the  
4 assessor determines that land assessed under s. 70.32 (2r) for the previous year is  
5 no longer eligible to be assessed under s. 70.32 (2r), and the current classification  
6 under s. 70.32 (2) (a) is not undeveloped, agricultural forest, productive forest land,  
7 or other, the assessor shall notify the person assessed if the assessor knows the  
8 person's address, or otherwise the occupant of the property, that the person assessed  
9 may be subject to a conversion charge under s. 74.485. Any notice issued under this  
10 section shall be in writing and shall be sent by ordinary mail at least 15 days before  
11 the meeting of the board of review or before the meeting of the board of assessors in  
12 1st class cities and in 2nd class cities that have a board of assessors under s. 70.075,  
13 except that, in any year in which the taxation district conducts a revaluation under  
14 s. 70.05, the notice shall be sent at least 30 days before the meeting of the board of  
15 review or board of assessors. The notice shall contain the amount of the changed  
16 assessment and the time, date, and place of the meeting of the local board of review  
17 or of the board of assessors. However, if the assessment roll is not complete, the  
18 notice shall be sent by ordinary mail at least 15 days prior to the date to which the  
19 board of review or board of assessors has adjourned, except that, in any year in which  
20 the taxation district conducts a revaluation under s. 70.05, the notice shall be sent  
21 at least 30 days prior to the date to which the board of review or board of assessors  
22 has adjourned. The assessor shall attach to the assessment roll a statement that the  
23 notices required by this section have been mailed and failure to receive the notice  
24 shall not affect the validity of the changed assessment, the resulting changed tax, the  
25 procedures of the board of review or of the board of assessors or the enforcement of

1 delinquent taxes by statutory means. After the person assessed or the occupant of  
2 the property receives notice under this section, if the assessor changes the  
3 assessment as a result of the examination of the rolls as provided in s. 70.45 and the  
4 person assessed waives, in writing and on a form prescribed or approved by the  
5 department of revenue, the person's right to the notice of the changed assessment  
6 under this section, no additional notice is required under this section. The secretary  
7 of revenue shall prescribe the form of the notice required under this section. The  
8 form shall include information notifying the taxpayer of the procedures to be used  
9 to object to the assessment. The form shall also indicate whether the person assessed  
10 may be subject to a conversion charge under s. 74.485.

11 **SECTION 2. Initial applicability.**

12 (1) This act first applies to the property tax assessments as of January 1, 2020.

13

(END)

2019-2020 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRB-0140/Plins  
EKL:klm

INS 2-3

the assessor is not required to provide notice under this section <sup>if</sup> when land is  
assessed as agricultural land, as defined in s. 70.32 (2) (c) 1g., for the current year  
and previous year and the difference between the assessments is \$300 or less

classified



State of Wisconsin  
2019 - 2020 LEGISLATURE

LRB-0140/P2  
EKL:klm&cjs

1

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

No change

1 **AN ACT to amend** 70.365 of the statutes; **relating to:** notification of changed  
2 property tax assessment for agricultural land.

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***Analysis by the Legislative Reference Bureau***

This bill creates an exception to the requirement that an assessor notify a taxpayer when the taxpayer's property is assessed for property tax purposes at a value that differs from the prior year's assessment. Under this bill, an assessor is not required to provide notification for an assessment of agricultural land if the difference between the two assessments is \$300 or less.

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:

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5 taxable real property, or any improvements taxed as personal property under s. 77.84  
6 (1), and arrives at a different total than the assessment of it for the previous year,  
7 the assessor shall notify the person assessed if the address of the person is known

1 board of review or of the board of assessors or the enforcement of delinquent taxes  
2 by statutory means. After the person assessed or the occupant of the property  
3 receives notice under this section, if the assessor changes the assessment as a result  
4 of the examination of the rolls as provided in s. 70.45 and the person assessed waives,  
5 in writing and on a form prescribed or approved by the department of revenue, the  
6 person's right to the notice of the changed assessment under this section, no  
7 additional notice is required under this section. The secretary of revenue shall  
8 prescribe the form of the notice required under this section. The form shall include  
9 information notifying the taxpayer of the procedures to be used to object to the  
10 assessment. The form shall also indicate whether the person assessed may be  
11 subject to a conversion charge under s. 74.485.

12 **SECTION 2. Initial applicability.**

13 (1) This act first applies to the property tax assessments as of January 1, 2020.

14 (END)



**Barman, Mike**

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**From:** Jolly, Marie  
**Sent:** Thursday, January 03, 2019 9:13 AM  
**To:** LRB.Legal  
**Subject:** Draft Review: LRB -0140/1

Please Jacket LRB -0140/1 for the SENATE.