

2019 Assembly Bill 691 (LRB -2651)

An Act to renumber 70.32 (1); and to create 70.32 (1) (b) of the statutes; relating to: prohibiting an assessor from changing the valuation of property based solely on a recent sale of the property. (FE)

2019

12-23.	A.	Introduced by Representatives Brooks, Gundrum, Horlacher, Knodl, Kuglitsch, Kulp, Magnafici, Murphy, Ramthun, Skowronski, Thiesfeldt and Wichgers ; cosponsored by Senators Craig and Nass .	432
12-23.	A.	Read first time and referred to Committee on Housing and Real Estate	432

2020

01-06.	A.	Fiscal estimate received	
01-07.	A.	Public hearing held	
01-29.	A.	Representative Hutton added as a coauthor	518
01-30.	A.	Assembly Substitute Amendment 1 offered by Representative Brooks (LRB s0223)	519
02-06.	A.	Executive action taken	
02-11.	A.	Representative Edming added as a coauthor	557
02-18.	A.	Report Assembly Substitute Amendment 1 adoption recommended by Committee on Housing and Real Estate, Ayes 9, Noes 0	600
02-18.	A.	Report passage as amended recommended by Committee on Housing and Real Estate, Ayes 9, Noes 0	600
02-18.	A.	Referred to committee on Rules	600
02-18.	A.	Rules suspended to withdraw from committee on Rules and take up	627
02-18.	A.	Read a second time	627
02-18.	A.	Assembly Substitute Amendment 1 adopted	627
02-18.	A.	Ordered to a third reading	627
02-18.	A.	Rules suspended	627
02-18.	A.	Read a third time and passed	627
02-18.	A.	Ordered immediately messaged	627
02-19.	S.	Received from Assembly	
02-19.	S.	Read first time and referred to committee on Senate Organization	
02-19.	S.	Available for scheduling	
02-19.	S.	Senator Carpenter added as a cosponsor	
02-19.	S.	Rules suspended to withdraw from committee on Senate Organization and take up	
02-19.	S.	Read a second time	
02-19.	S.	Ordered to a third reading	
02-19.	S.	Rules suspended	
02-19.	S.	Read a third time and concurred in	
02-19.	S.	Ordered immediately messaged	
02-20.	A.	Received from Senate concurred in	639

MB



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ENROLLED BILL

Adopted Documents

Original

Engrossed

Substitute Amdt

19 502231 1

Amendments: None or Listed below.

Corrections: None or Listed by date below.

Topic: Same as relating clause or Indicated below.

2/24/20

Date

[Signature]

Enrolling Drafter



State of Wisconsin
2019 - 2020 LEGISLATURE

LRBs0223/1
JK:amn&skw

**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 691**

January 30, 2020 - Offered by Representative BROOKS.

1 **AN ACT** *to amend* 70.365 of the statutes; **relating to:** notice that an assessor is
2 prohibited from changing the valuation of property based solely on a recent sale
3 of the property.

Analysis by the Legislative Reference Bureau

Current law requires that, to determine a property's value for property tax purposes, the assessor consider recent arm's-length sales of the property to be assessed if according to professionally acceptable appraisal practices those sales conform to recent arm's-length sales of reasonably comparable property. Current law, generally, prohibits an assessor from changing the assessed value of a property based solely on the recent arm's-length sale of the property unless the change in assessed value corrects a previous assessment based on incorrect information about the physical characteristics of the property.

This bill requires that an assessor's notice of changed assessment to a property owner include language that specifies that the assessor may not change the assessment of property based solely on the recent arm's length sale of the property

without adjusting the assessed value of comparable properties in the same market area.

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

1 **SECTION 1.** 70.365 of the statutes, as affected by 2019 Wisconsin Act 2, is
2 amended to read:

3 **70.365 Notice of changed assessment.** When the assessor assesses any
4 taxable real property, or any improvements taxed as personal property under s. 77.84
5 (1), and arrives at a different total than the assessment of it for the previous year,
6 the assessor shall notify the person assessed if the address of the person is known
7 to the assessor, otherwise the occupant of the property. However, the assessor is not
8 required to provide notice under this section if land is classified as agricultural land,
9 as defined in s. 70.32 (2) (c) 1g., for the current year and previous year and the
10 difference between the assessments is \$500 or less. If the assessor determines that
11 land assessed under s. 70.32 (2r) for the previous year is no longer eligible to be
12 assessed under s. 70.32 (2r), and the current classification under s. 70.32 (2) (a) is not
13 undeveloped, agricultural forest, productive forest land, or other, the assessor shall
14 notify the person assessed if the assessor knows the person's address, or otherwise
15 the occupant of the property, that the person assessed may be subject to a conversion
16 charge under s. 74.485. Any notice issued under this section shall be in writing and
17 shall be sent by ordinary mail at least 15 days before the meeting of the board of
18 review or before the meeting of the board of assessors in 1st class cities and in 2nd
19 class cities that have a board of assessors under s. 70.075, except that, in any year
20 in which the taxation district conducts a revaluation under s. 70.05, the notice shall
21 be sent at least 30 days before the meeting of the board of review or board of

1 assessors. The notice shall contain the amount of the changed assessment and the
2 time, date, and place of the meeting of the local board of review or of the board of
3 assessors. The notice shall also include the following: “Under Wisconsin law,
4 generally, the assessor may not change the assessment of property based solely on
5 the recent arm’s length sale of the property without adjusting the assessed value of
6 comparable properties in the same market area. For information on the assessment
7 of properties that have recently sold, visit the Internet site of the Department of
8 Revenue at ... (Internet site address).” However, if the assessment roll is not
9 complete, the notice shall be sent by ordinary mail at least 15 days prior to the date
10 to which the board of review or board of assessors has adjourned, except that, in any
11 year in which the taxation district conducts a revaluation under s. 70.05, the notice
12 shall be sent at least 30 days prior to the date to which the board of review or board
13 of assessors has adjourned. The assessor shall attach to the assessment roll a
14 statement that the notices required by this section have been mailed and failure to
15 receive the notice shall not affect the validity of the changed assessment, the
16 resulting changed tax, the procedures of the board of review or of the board of
17 assessors or the enforcement of delinquent taxes by statutory means. After the
18 person assessed or the occupant of the property receives notice under this section,
19 if the assessor changes the assessment as a result of the examination of the rolls as
20 provided in s. 70.45 and the person assessed waives, in writing and on a form
21 prescribed or approved by the department of revenue, the person’s right to the notice
22 of the changed assessment under this section, no additional notice is required under
23 this section. The secretary of revenue shall prescribe the form of the notice required
24 under this section. The form shall include information notifying the taxpayer of the

1 procedures to be used to object to the assessment. The form shall also indicate
2 whether the person assessed may be subject to a conversion charge under s. 74.485.

3 **SECTION 2. Initial applicability.**

4 (1) This act first applies to the property tax assessments as of January 1, 2021.

5 (END)