



## WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

**2019 Wisconsin Act 2**  
[2019 Senate Bill 13]

**Assessor Notification for  
Agricultural Land**

The act creates an exception to the current requirement that an assessor notify a taxpayer when the taxpayer's property is assessed at a different total than the prior year. Under the act, an assessor is not required to provide notice of a change in assessment if the assessed land is classified as agricultural land for the current and prior year and the difference between the assessments is \$500 or less.

The act first applies to the property tax assessments as of January 1, 2020.

*Effective date:* May 2, 2019

*Prepared by:* Dan Schmidt, Principal Analyst

May 3, 2019

DWS:mcm;ksm

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This memo provides a brief description of the act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.