



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2013 Wisconsin Act 228
[2013 Senate Bill 414]

**Property Tax Assessment
Challenges**

2013 Act 228 makes several changes to the process for challenging property tax assessments, including the following:

- Requires, for changed property assessments in revaluation years, that a notice of changed assessment be sent to the property owner at least 30 days before the meeting of the board of review, and at least 25 days before the meeting of the board of assessors in a first class city, instead of at least 15 days before these meetings under prior law.
- Permits the board to allow a property owner to appear by telephone or to submit written statements regarding his or her objection to a property tax assessment, under oath, instead of appearing in person at the board hearing.
- Permits the board to postpone and reschedule a hearing as it relates to a property once per session, at the request of the property owner.
- Allows the board, at the request of the property owner or assessor or at its own discretion, to waive the requirement that an objection for a particular property be heard before the board, prior to the property owner being able to have the assessment reviewed in circuit court.

Effective date: April 10, 2014. The Act first applies to property tax assessments as of January 1, 2015.

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April 16, 2014

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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>.