



1995 ASSEMBLY BILL 659

November 3, 1995 - Introduced by Representative PORTER. Referred to Committee on Ways and Means.

1 **AN ACT to repeal** 20.566 (2) (g), 20.835 (6), 59.07 (58), 60.307 (1), 70.06 (5), 70.075
2 (7), 70.47 (7) (bb), 70.75 (5), 70.85 (9), 70.99, 70.995 (11) and 73.06 (8); and **to**
3 **amend** 60.30 (2) (c), 60.61 (5) (c), 61.19, 61.27, 62.09 (1) (a), 66.19 (2) (b), 66.19
4 (3), 70.05 (1), 70.05 (2), 70.05 (4), 70.055 (intro.), 70.06 (1), 70.24, 70.46 (1), 70.47
5 (3) (a), 70.47 (10) (c), 70.48, 70.50, 70.57 (1), 70.64 (6), 70.995 (10), 73.03 (2a),
6 73.03 (11), 73.09 (1), 74.37 (2) (a), 74.37 (2) (b) 5., 74.37 (3) (b), 74.37 (3) (c) and
7 74.37 (7) of the statutes; **relating to:** discontinuing the county assessor system.

Analysis by the Legislative Reference Bureau

Under current law, counties may establish countywide assessment systems instead of allowing each municipality in the county to have its own system. Counties that have county assessor systems receive state payments. This bill discontinues county assessor systems.

For further information see the **state and 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:

- 8 **SECTION 1.** 20.566 (2) (g) of the statutes is repealed.
- 9 **SECTION 2.** 20.835 (6) of the statutes is repealed.
- 10 **SECTION 3.** 59.07 (58) of the statutes is repealed.

1 **SECTION 4.** 60.30 (2) (c) of the statutes is amended to read:

2 60.30 **(2)** (c) No assessor may be elected in any town appointing assessors under
3 s. 60.307 ~~or in any town which is under the jurisdiction of a county assessor under~~
4 ~~s. 70.99.~~

5 **SECTION 5.** 60.307 (1) of the statutes is repealed.

6 **SECTION 6.** 60.61 (5) (c) of the statutes is amended to read:

7 60.61 **(5)** (c) Immediately after the record of nonconforming uses is filed with
8 the town clerk, the clerk shall furnish the town assessor the record of nonconforming
9 uses within the town. After the assessment for the following year and each
10 succeeding assessment, the town assessor shall file a written report, certified by the
11 board of review, with the town clerk listing all nonconforming uses which have been
12 discontinued since the prior assessment. The town clerk shall record discontinued
13 nonconforming uses as soon as reported by the assessor. ~~In this paragraph, "town~~
14 ~~assessor" includes the county assessor assessing the town under s. 70.99.~~

15 **SECTION 7.** 61.19 of the statutes is amended to read:

16 **61.19 Annual elections; appointments.** At the annual spring election in
17 each village in odd-numbered years, except as otherwise provided herein, there shall
18 be chosen: A president, a clerk, a treasurer, an assessor if election of the assessor is
19 provided and a constable. In villages in counties having a population of 500,000 or
20 more, the officers named shall be elected for a term of 2 years on the first Tuesday
21 of April of each even-numbered year. Any other officers shall be appointed annually
22 by the village board at their first meeting after the first Tuesday in April unless the
23 board otherwise provides. No person not a resident elector in such village shall be
24 elected to any office therein. The village clerk may appoint a deputy clerk for whom
25 the clerk shall be responsible, and who shall take and file the oath of office, and in

1 case of the absence, sickness or other disability of the clerk, may perform the clerk's
2 duties and receive the same compensation unless the village board appoints a person
3 to act as such clerk. ~~No assessor shall be elected or appointed if the village has come~~
4 ~~within the jurisdiction of a county assessor under s. 70.99.~~

5 **SECTION 8.** 61.27 of the statutes is amended to read:

6 **61.27 Assessor.** In all villages ~~not assessed by a county assessor~~ the assessor
7 shall take and file the official oath. The assessor shall begin under s. 70.10 to make
8 an assessment of all of the property in the village liable to taxation, as prescribed by
9 law. The assessor shall return the assessment roll to the village clerk at the same
10 time and in the same manner in which town assessors are required to do. The
11 assessor's compensation shall be fixed by the village board. No person may assume
12 the office of village assessor unless certified by the department of revenue under s.
13 73.09 as qualified to perform the functions of the office of assessor. If a person who
14 has not been so certified is elected to the office, the office shall be vacant and the
15 appointing authority shall fill the vacancy from a list of persons so certified by the
16 department of revenue.

17 **SECTION 9.** 62.09 (1) (a) of the statutes is amended to read:

18 62.09 (1) (a) The officers shall be a mayor, treasurer, clerk, comptroller,
19 attorney, engineer, one or more assessors ~~unless the city is assessed by a county~~
20 ~~assessor under s. 70.99~~, one or more constables as determined by the common
21 council, a local health officer, as defined in s. 250.01 (5), or local board of health, as
22 defined in s. 250.01 (3), street commissioner, board of police and fire commissioners
23 except in cities where not applicable, chief of police, chief of the fire department,
24 board of public works, 2 alderpersons from each aldermanic district, and such other
25 officers or boards as are created by law or by the council. If one alderperson from each

1 aldermanic district is provided under s. 66.018 (1), the council may, by ordinance
2 adopted by a two-thirds vote of all its members and approved by the electors at a
3 general or special election, provide that there shall be 2 alderpersons from each
4 aldermanic district.

5 **SECTION 10.** 66.19 (2) (b) of the statutes is amended to read:

6 66.19 (2) (b) Any town not having a civil service system and having exercised
7 the option of placing assessors under civil service under s. 60.307 (3) may establish
8 a civil service system for assessors under sub. (1), ~~unless such town has come within~~
9 ~~the jurisdiction of a county assessor under s. 70.99.~~

10 **SECTION 11.** 66.19 (3) of the statutes is amended to read:

11 66.19 (3) When any town has established a system of civil service, the ordinance
12 establishing the system may not be repealed for a period of 6 years after its
13 enactment, and thereafter it may be repealed only by proceedings under s. 9.20 by
14 referendum vote. ~~This subsection shall not apply where a town comes, before the~~
15 ~~expiration of the 6 years, within the jurisdiction of a county assessor under s. 70.99.~~

16 **SECTION 12.** 70.05 (1) of the statutes is amended to read:

17 70.05 (1) The assessment of general property for taxation in all the towns, cities
18 and villages of this state shall be made according to this chapter unless otherwise
19 specifically provided. There shall be elected at the spring election one assessor for
20 each taxation district ~~not subject to assessment by a county assessor under s. 70.99~~
21 if election of the assessor is provided. Commencing with the 1977 elections and
22 appointments made on and after January 1, 1977, no person may assume the office
23 of town, village, city or county assessor unless certified by the department of revenue
24 under s. 73.09 as qualified to perform the functions of the office of assessor. If a
25 person who has not been so certified is elected to the office, the office shall be vacant

1 and the appointing authority shall fill the vacancy from a list of persons so certified
2 by the department of revenue.

3 **SECTION 13.** 70.05 (2) of the statutes is amended to read:

4 70.05 (2) The governing body of any town, city or village ~~not subject to~~
5 ~~assessment by a county assessor under s. 70.99~~ may provide for the selection of one
6 or more assistant assessors to assist the assessor in the discharge of the assessor's
7 duties.

8 **SECTION 14.** 70.05 (4) of the statutes is amended to read:

9 70.05 (4) All assessment personnel, ~~including personnel of a county assessor~~
10 ~~system under s. 70.99~~, appointed under this section on or after January 1, 1977, shall
11 have passed an examination and have been certified by the department of revenue
12 as qualified for performing the functions of the office.

13 **SECTION 15.** 70.055 (intro.) of the statutes is amended to read:

14 **70.055 Expert assessment help.** (intro.) If the governing body of any town,
15 village or city ~~not subject to assessment by a county assessor under s. 70.99~~
16 determines that it is in the public interest to employ expert help to aid in making an
17 assessment in order that the assessment may be equitably made in compliance with
18 law, the governing body may employ such necessary help from persons currently
19 certified by the department of revenue as expert appraisers. If the help so employed
20 is the department of revenue, the department shall designate the persons in its
21 employ responsible for the assessment. If the emergency help so employed is a
22 corporation the corporation shall designate the persons in its employ responsible for
23 the assessment.

24 **SECTION 16.** 70.06 (1) of the statutes is amended to read:

1 70.06 (1) In cities of the 1st class the assessment of property for taxation shall
2 be under the direction of the city commissioner of assessments, who shall perform
3 such duties in relation thereto as are prescribed by the common council, and the
4 assessment rolls of the city shall be made as the council directs, ~~except where such~~
5 ~~city of the 1st class is under the jurisdiction of a county assessor under s. 70.99.~~
6 Manufacturing property subject to s. 70.995 shall be assessed according to that
7 section.

8 **SECTION 17.** 70.06 (5) of the statutes is repealed.

9 **SECTION 18.** 70.075 (7) of the statutes is repealed.

10 **SECTION 19.** 70.24 of the statutes is amended to read:

11 **70.24 Public lands and land mortgaged to state.** The secretary of state
12 shall annually, before January 1, make and transmit to the county clerk of each
13 county an abstract containing a correct and full statement and description of all
14 public lands sold and not patented by the state, and of all lands mortgaged to the
15 state lying in the county; and immediately on receipt thereof the county clerk shall
16 make and transmit to ~~the county assessor and to the clerk of each town, village or~~
17 ~~city in the county not under the assessment jurisdiction of the county assessor~~ a list
18 from said abstract of such lands lying in such town, village or city. Every assessor
19 shall enter on the assessment roll, in a separate column, under distinct headings, a
20 list of all such public and mortgaged lands, and the same shall be assessed and taxed
21 in the same manner as other lands, without regard to any balance of purchase money
22 or loans remaining unpaid on the same.

23 **SECTION 20.** 70.46 (1) of the statutes, as affected by 1995 Wisconsin Act 34, is
24 amended to read:

1 70.46 (1) ~~Except as provided in sub. (1m) and s. 70.99, the~~ The supervisors and
2 clerk of each town, the mayor, clerk and such other officers, other than assessors, as
3 the common council of each city by ordinance determines, the president, clerk and
4 such other officers, other than the assessor, as the board of trustees of each village
5 by ordinance determines, shall constitute a board of review for the town, city or
6 village. In cities of the 1st class the board of review shall by ordinance in lieu of the
7 foregoing consist of 5 to 9 residents of the city, none of whom may occupy any public
8 office or be publicly employed. The members shall be appointed by the mayor of the
9 city with the approval of the common council and shall hold office as members of the
10 board for staggered 5-year terms. Subject to sub. (1m), in all other towns, cities and
11 villages the board of review may by ordinance in lieu of the foregoing consist of any
12 number of town, city or village residents and may include public officers and public
13 employes. The ordinance shall specify the manner of appointment. The town board,
14 common council or village board shall fix, by ordinance, the salaries of the members
15 of the board of review. ~~No board of review member may serve on a county board of~~
16 ~~review to review any assessment made by a county assessor unless appointed as~~
17 ~~provided in s. 70.99 (10).~~

18 **SECTION 21.** 70.47 (3) (a) of the statutes is amended to read:

19 70.47 (3) (a) At its first meeting, the board of review shall receive the
20 assessment roll and sworn statements from the clerk and prior to adjournment shall
21 be in session at least one day from 10 a.m. to 4 p.m., except for a one hour recess for
22 lunch, for taxpayers to appear and examine the assessment roll and other
23 assessment data and be heard in relation to the assessment. If the assessment roll
24 is not completed, the board shall adjourn for such time as is necessary to complete
25 the roll, and shall post a written notice on the outer door of the place of meeting

1 stating to what time the meeting is adjourned. ~~With respect to the assessment rolls~~
2 ~~of taxing districts prepared by a county assessor, the board of review as constituted~~
3 ~~under s. 70.99 (10) shall schedule meetings in each taxing district on specific dates~~
4 ~~beginning with the 2nd Monday of April and shall be in session on the specified dates~~
5 ~~from 10 a.m. to 4 p.m., except for a one hour recess for lunch, for taxpayers to appear~~
6 ~~and examine the assessment roll and other assessment data and be heard in relation~~
7 ~~to the assessment.~~ Notice of the time and place of meeting shall be posted in advance
8 by the clerk of the taxing district in at least 3 public places and on the door of the
9 village hall, council chambers or city hall or the town hall on the date set by the board
10 of review.

11 **SECTION 22.** 70.47 (7) (bb) of the statutes is repealed.

12 **SECTION 23.** 70.47 (10) (c) of the statutes is amended to read:

13 70.47 (10) (c) Subpoena such witnesses, except objectors who may testify by
14 telephone, as it deems necessary to testify concerning the value of such property and,
15 ~~except in the case of an assessment made by a county assessor pursuant to s. 70.99,~~
16 the expense incurred shall be a charge against the district.

17 **SECTION 24.** 70.48 of the statutes is amended to read:

18 **70.48 Assessor to attend board of review.** The assessor or the assessor's
19 authorized representative shall attend without order or subpoena all hearings before
20 the board of review and under oath submit to examination and fully disclose to the
21 board such information as the assessor may have touching the assessment and any
22 other matters pertinent to the inquiry being made. All part-time assessors shall
23 receive the same compensation for such attendance as is allowed to the members of
24 the board ~~but no county assessor or member of a county assessor's staff shall receive~~
25 ~~any compensation other than that person's regular salary for attendance at a board~~

1 of review. The clerk shall make all corrections to the assessment roll ordered by the
2 board of review, including all changes in the valuation of real property. When any
3 valuation of real property is changed the clerk shall enter the valuation fixed by the
4 board in red ink in the proper class above the figures of the assessor, and the figures
5 of the assessor shall be crossed out with red ink. The clerk shall also enter upon the
6 assessment roll, in the proper place, the names of all persons found liable to taxation
7 on personal property by the board of review, setting opposite such names respectively
8 the aggregate valuation of such property as determined by the assessor, after
9 deducting exemptions and making such corrections as the board has ordered. All
10 changes in valuation of personal property made by the board of review shall be made
11 in the same manner as changes in real estate.

12 **SECTION 25.** 70.50 of the statutes is amended to read:

13 **70.50 Delivery of roll.** Except ~~in counties that have a county assessment~~
14 ~~system under s. 70.99 and~~ in cities of the 1st class and in 2nd class cities that have
15 a board of assessors under s. 70.075 the assessor shall, on or before the first Monday
16 in May, deliver the completed assessment roll and all the sworn statements and
17 valuations of personal property to the clerk of the town, city or village, who shall file
18 and preserve them in the clerk's office. ~~On or before the first Monday in April, a~~
19 ~~county assessor under s. 70.99 shall deliver the completed assessment roll and all~~
20 ~~sworn statements and valuations of personal property to the clerks of the towns,~~
21 ~~cities and villages in the county, who shall file and preserve them in the clerk's office.~~

22 **SECTION 26.** 70.57 (1) of the statutes is amended to read:

23 70.57 (1) The department of revenue before August 15 of each year shall
24 complete the valuation of the property of each county and taxation district of the
25 state. From all the sources of information accessible to it the department shall

1 determine and assess by class the value of all property subject to general property
2 taxation in each county and taxation district. ~~If the department is satisfied that the~~
3 ~~assessment by a county assessor under s. 70.99 is at full value, it may adopt that~~
4 ~~value as the state's full value.~~ It shall set down a list of all the counties and taxation
5 districts and opposite to the name of each county and taxation district the valuation
6 determined by the department, which shall be the full value according to its best
7 judgment. There shall also be prepared a list of all the counties of the state, with
8 opposite the name of each county the valuation determined, which shall be certified
9 by the secretary of revenue as the assessment of the counties of the state made by
10 the department, and be delivered to the department of administration. In any case
11 where the department, through mistake or inadvertence, has assessed to any county
12 or taxation district, in the current year or in the previous year, a greater or less
13 valuation for any year than should have been assessed, it shall correct the error by
14 adding to or subtracting from (as the case may be) the valuation of the county or
15 taxation district as determined by it at the assessment in the year after the error is
16 discovered, the amount omitted from or added to the true valuation of the county in
17 the former assessment in consequence of the error, and the result shall be taken as
18 the full value of the county for the latter year and a final correction of the error.

19 **SECTION 27.** 70.64 (6) of the statutes is amended to read:

20 70.64 (6) HEARING. As soon as practicable, the commission shall set a time and
21 place for preliminary hearing of such appeal. At least 10 days before the time set for
22 such hearing, the commission shall cause notice thereof to be mailed by certified mail
23 to the county clerk and to the attorney or the clerk of each town, city and village in
24 whose behalf an appearance has been entered in the matter of such appeal, and to
25 the clerk of each town, city or village which has not appeared, and mail a like notice

1 to the clerk of the taxation district taking such appeal and to the department of
2 revenue. The department of revenue shall be prepared to present to the commission
3 at such time during the course of the hearings as the commission requires, the full
4 value of all property subject to general property taxation in each town, village and
5 city of the county, as determined by the department according to s. 70.57 (1) ~~or in the~~
6 ~~case of a complaint by a taxation district under a county assessor such information~~
7 ~~as the department has in its possession.~~ Said hearing may be adjourned, in the
8 discretion of the tax appeals commission, as often and to such times and places as
9 may be necessary in order to determine the facts. If satisfied that no substantial
10 injustice has been done in the taxation district assessment appealed from, the
11 commission in its discretion may dismiss such appeal. If satisfied that substantial
12 injustice has been done in the taxation district assessment, the commission shall
13 determine to revalue any or all of the taxation districts in the county, which it deems
14 necessary, in a manner which in its judgment is best calculated to secure substantial
15 justice.

16 **SECTION 28.** 70.75 (5) of the statutes is repealed.

17 **SECTION 29.** 70.85 (9) of the statutes is repealed.

18 **SECTION 30.** 70.99 of the statutes is repealed.

19 **SECTION 31.** 70.995 (10) of the statutes is amended to read:

20 70.995 (10) Municipalities, ~~and counties with a county assessor system,~~ shall
21 have access to all manufacturing property for the purpose of making appraisals of
22 valuation of such property and may employ appraisal personnel, who need not be
23 certified under s. 70.05 (4), for such purpose.

24 **SECTION 32.** 70.995 (11) of the statutes is repealed.

25 **SECTION 33.** 73.03 (2a) of the statutes is amended to read:

1 73.03 (2a) To prepare, have published and distribute to each ~~county having a~~
2 ~~county assessor system under s. 70.99~~ and to each town, city and village in the state
3 for the use of assessors, assessment personnel and the public detailed assessment
4 manuals, except that if an assessor is hired by more than one ~~county~~, town, city or
5 village the department shall provide that assessor with only one cost component of
6 the manual rather than providing the cost component of the manual to each ~~county~~,
7 town, city or village that hires that assessor. The manual shall discuss and illustrate
8 accepted assessment methods, techniques and practices with a view to more nearly
9 uniform and more consistent assessments of property at the local level. The manual
10 shall be amended by the department from time to time to reflect advances in the
11 science of assessment, court decisions concerning assessment practices, costs, and
12 statistical and other information deemed valuable to local assessors by the
13 department. The manual shall incorporate standards for the assessment of all types
14 of renewable energy resource systems used in this state as soon as such systems are
15 used in sufficient numbers and sufficient data exists to allow the formulation of valid
16 guidelines. The manual shall incorporate standards, which the department of
17 revenue and the state historical society of Wisconsin shall develop, for the
18 assessment of nonhistoric property in historic districts and for the assessment of
19 historic property, including but not limited to property that is being preserved or
20 restored; property that is subject to a protective easement, covenant or other
21 restriction for historic preservation purposes; property that is listed in the national
22 register of historic places in Wisconsin or in this state's register of historic places and
23 property that is designated as a historic landmark and is subject to restrictions
24 imposed by a municipality or by a landmarks commission. The manual shall
25 incorporate general guidelines about ways to determine whether property is taxable

1 in part under s. 70.11 (8) and examples of the ways that s. 70.11 (8) applies in specific
2 situations. The manual shall state that assessors are required to comply with s.
3 70.32 (1g) and shall suggest procedures for doing so. The cost of the development,
4 preparation, publication and distribution of the manual and of revisions and
5 amendments to it shall be borne by the assessment districts and requesters at an
6 individual volume cost or a subscription cost as determined by the department. All
7 receipts shall be credited to the appropriation under s. 20.566 (2) (hi). The
8 department shall, on the 4th Monday in August, certify past-due accounts and
9 include them in the next apportionment of state special charges to counties and
10 municipalities under s. 70.60. If the department provides an assessment manual to
11 an assessor who is hired by more than one unit of government, those units of
12 government shall each pay an equal share of the cost of that manual. The
13 department may provide free assessment manuals to other state agencies or
14 exchange them at no cost with agencies of other states or of the federal government
15 for similar information or publications.

16 **SECTION 34.** 73.03 (11) of the statutes is amended to read:

17 73.03 (11) To visit the counties in the state, unless prevented by other necessary
18 official duties, for the investigation of the work and the methods adopted by local
19 assessors, ~~county assessors~~, boards of review, supervisors of equalization and county
20 boards, in the assessment, equalization and taxation of property. The department
21 of revenue and its district supervisory staff shall assist the county assessor in
22 carrying out the assessor's duties.

23 **SECTION 35.** 73.06 (8) of the statutes is repealed.

24 **SECTION 36.** 73.09 (1) of the statutes is amended to read:

1 73.09 (1) LOCAL ASSESSMENT PERSONNEL. The department of revenue shall
2 establish by rule the level of certification under sub. (3), the continuing education
3 requirements under sub. (4), examinations under sub. (5), and the requirements for
4 and responsibilities associated with temporary certification under sub. (6) for all
5 assessors and assessment personnel of each local unit of government and for county
6 assessor systems under s. 70.99.

7 **SECTION 37.** 74.37 (2) (a) of the statutes is amended to read:

8 74.37 (2) (a) A claim for an excessive assessment may be filed against the
9 taxation district, ~~or the county that has a county assessor system,~~ which collected the
10 tax.

11 **SECTION 38.** 74.37 (2) (b) 5. of the statutes is amended to read:

12 74.37 (2) (b) 5. Be served on the clerk of the taxation district, ~~or the clerk of the~~
13 ~~county that has a county assessor system,~~ in the manner prescribed in s. 801.11 (4)
14 by January 31 of the year in which the tax based upon the contested assessment is
15 payable.

16 **SECTION 39.** 74.37 (3) (b) of the statutes is amended to read:

17 74.37 (3) (b) The taxation district ~~or county that has a county assessor system~~
18 shall notify the claimant by certified or registered mail whether the claim is allowed
19 or disallowed within 90 days after the claim is filed.

20 **SECTION 40.** 74.37 (3) (c) of the statutes is amended to read:

21 74.37 (3) (c) If the governing body of the taxation district ~~or county that has a~~
22 ~~county assessor system~~ determines that a tax has been paid which was based on an
23 excessive assessment, and that the claim for an excessive assessment has complied
24 with all legal requirements, the governing body shall allow the claim. The taxation

1 district ~~or county treasurer~~ shall pay the claim not later than 90 days after the claim
2 is allowed.

3 **SECTION 41.** 74.37 (7) of the statutes is amended to read:

4 74.37 (7) COMPENSATION. If taxes are refunded under sub. (3), the governing
5 body of the taxation district ~~or county that has a county assessor system~~ may proceed
6 under s. 74.41.

7 **SECTION 42. Effective dates.** This act takes effect on the December 31 after
8 publication, except as follows:

9 (1) The treatment of section 20.835 (6) of the statutes takes effect on the July
10 1 of the year after publication.

11 (END)