



1995 ASSEMBLY BILL 1059

March 21, 1996 - Introduced by Representatives OURADA, HANDRICK, HARSDORF, HANSON, AINSWORTH, SERATTI, PORTER and LORGE, cosponsored by Senators RUDE, CLAUSING and ANDREA. Referred to Committee on Ways and Means.

1 **AN ACT to repeal** 70.47 (3) (b), 70.47 (7) (b) and 70.47 (18) (b); **to renumber** 70.47
2 (18) (a); **to renumber and amend** 70.47 (3) (a); **to amend** 70.365, 70.47 (7) (a),
3 70.47 (7) (aa) and 70.47 (9) (a); **to repeal and recreate** 70.47 (2); and **to create**
4 17.14 (1) (i), 70.47 (6m), 70.47 (6r), 70.47 (7) (ac), (ad), (ae) and (af), 70.47 (8) (g),
5 (h), (i) and (j) and 73.03 (51) and (52) of the statutes; **relating to:** notices of
6 higher assessments and board of review training and procedures.

Analysis by the Legislative Reference Bureau

Under current law, municipalities must notify taxpayers 10 days before the board of review begins to meet if their property tax assessment has increased by \$300 or more compared to the previous assessment. This bill imposes that requirement only if the increase is 20% or more and provides for 20 days' notice.

The bill requires assessors who are municipal employees to be present when the property tax roll is available for inspection.

The bill also makes a number of changes to the procedures of boards of review, which rule on objections to property tax assessments. Among the more important changes are the following:

1. Reserves the first meeting of the board for examination by taxpayers of the property tax roll and assessment data and for setting the board's agenda.
2. Requires 72-hour notice to persons who object to their assessments of the time when their hearing will be held.
3. Requires a 5-day interval between the board's first meeting and its first hearing of an objection.
4. Requires the assessor to provide the board with information about the methods that he or she used and with the information that he or she used.
5. Specifies that the assessor's valuation is presumed to be correct.

6. Specifies that the board is to rule whether a request by the assessor to view the property was reasonable.

7. Requires the department of revenue (DOR) to publish booklets that provide information for persons who wish to object to valuations and requires DOR to distribute those booklets to municipalities.

8. Requires replacement of a board of review member if a person who is objecting to an assessment requests a replacement or if the member is biased, or has a conflict of interest, in regard to the objection.

9. Forbids objectors to contact, or provide information to, members of the board about the objection except at a hearing of the board.

10. Requires objectors to provide to the board a list of their witnesses, their attorneys' names, an estimate of the length of time that the hearing will take, their estimate of the value of their land and of their buildings and the information that they used to arrive at their estimates.

11. Requires a person who is objecting to an assessment that was made by the income method to provide to the assessor all of the information about income that the assessor requests.

12. Requires DOR to provide training and instructional materials for board of review members.

13. Specifies that the board may not lower an assessment if the objector presents no evidence.

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:

1 **SECTION 1.** 17.14 (1) (i) of the statutes is created to read:

2 17.14 (1) (i) Making a change in the property tax roll after it is opened for
3 examination under s. 70.47 (3).

4 **SECTION 2.** 70.365 of the statutes is amended to read:

5 **70.365 Notice of higher assessment.** When the assessor places a valuation
6 of any taxable real property, or of any improvements taxed as personal property
7 under s. 77.84 (1), which is ~~\$300~~ 20% or more higher than the valuation placed on
8 it for the previous year, the assessor shall notify the person assessed if the address
9 of the person is known to the assessor, otherwise the occupant of the property. The
10 notice shall be in writing and shall be sent by ordinary mail at least ~~10~~ 20 days before

1 the meeting of the board of review or before the meeting of the board of assessors in
2 1st class cities and in 2nd class cities that have a board of assessors under s. 70.075
3 and shall contain the amount of the increased assessment and the date of the
4 meeting of the local board of review or of the board of assessors. However, if the
5 assessment roll is not complete, the notice shall be sent by ordinary mail at least 10
6 20 days prior to the date to which the board of review has adjourned. The assessor
7 shall attach to the assessment roll a statement that the notices required by this
8 section have been mailed and failure to receive the notice shall not affect the validity
9 of the increased assessment, the resulting increased tax, the procedures of the board
10 of review or of the board of assessors or the enforcement of delinquent taxes by
11 statutory means. The secretary of revenue shall by rule prescribe the form of the
12 notice required under this section. The form shall include information notifying the
13 taxpayer of the procedures to be used to object to the assessment.

14 **SECTION 3.** 70.47 (2) of the statutes is repealed and recreated to read:

15 70.47 (2) NOTICE. At least 10 days before each meeting, the clerk of the board
16 of review shall publish a class 1 notice of the meeting of the board of review under
17 sub. (3) at which the property tax roll is open for examination and of the board's first
18 meeting to hear objections to valuations.

19 **SECTION 4.** 70.47 (3) (a) of the statutes is renumbered 70.47 (3) and amended
20 to read:

21 70.47 (3) SESSIONS. At its first meeting, the board of review shall receive the
22 assessment roll and sworn statements from the clerk and ~~prior to adjournment~~ shall
23 be in session at least ~~one day from 10 a.m. to 4 p.m., except for a one hour recess for~~
24 ~~lunch,~~ 2 hours for taxpayers to appear and examine the assessment roll and other
25 assessment data ~~and be heard in relation to the assessment.~~ Booklets under s. 73.03

1 (51) shall be available at that meeting. If the assessor is an employe of the
2 municipality, the assessor shall be present when the roll and data are available for
3 examination. At its first meeting, the board shall set the time when it will hear each
4 objection that it has received. The board shall notify each objector, at least 72 hours
5 before his or her objection is to be heard, of the time of that hearing. The board may
6 not hear objections until at least 5 days have elapsed since its first meeting. If the
7 assessment roll is not completed, the board shall adjourn for such time as is
8 necessary to complete the roll, and shall post a written notice on the outer door of the
9 place of meeting stating to what time the meeting is adjourned. With respect to the
10 assessment rolls of taxing districts prepared by a county assessor, the board of review
11 as constituted under s. 70.99 (10) shall schedule meetings in each taxing district on
12 specific dates ~~beginning with the 2nd Monday of April~~ no sooner than 5 working days
13 after the roll is first made available for examination by taxpayers and shall be in
14 session on the specified dates from 10 a.m. to 4 p.m., except for a one hour recess for
15 lunch, for taxpayers to appear ~~and examine the assessment roll and other~~
16 ~~assessment data and~~ be heard in relation to the assessment. ~~Notice of the time and~~
17 ~~place of meeting shall be posted in advance by the clerk of the taxing district in at~~
18 ~~least 3 public places and on the door of the village hall, council chambers or city hall~~
19 ~~or the town hall on the date set by the board of review.~~

20 **SECTION 5.** 70.47 (3) (b) of the statutes is repealed.

21 **SECTION 6.** 70.47 (6m) of the statutes is created to read:

22 70.47 **(6m)** REPLACEMENT OF A MEMBER. A municipality shall replace a member
23 of the board of review if any of the following conditions applies:

24 (a) A person who is objecting to a valuation, at the time that the person files
25 the objection and at least 72 hours before the first scheduled session of the board of

1 review, requests a replacement, except that no more than one member of the board
2 of review may be replaced under this paragraph.

3 (b) A member of the board of review has a conflict of interest or a bias in regard
4 to the objection.

5 **SECTION 7.** 70.47 (6r) of the statutes is created to read:

6 70.47 **(6r)** COMMENTS. Any person may provide to the clerk of the board of
7 review written comments about valuations, assessment practices and the
8 performance of an assessor. The clerk shall provide all of those comments to the
9 board of review.

10 **SECTION 8.** 70.47 (7) (a) of the statutes is amended to read:

11 70.47 **(7)** (a) Objections to the amount or valuation of property shall first be
12 made in writing and filed with the clerk of the board of review prior to adjournment
13 of public hearings by the board. ~~If the board is in session 5 days, including its first~~
14 ~~meeting and any adjourned meetings, all~~ All objections shall be filed within ~~such~~ the
15 time that the board is in session unless failure to file within such time is waived by
16 the board upon a showing of good cause for such failure. The board may require such
17 objections to be submitted on forms approved by the department of revenue. Persons
18 who own land and improvements to that land may object to the aggregate valuation
19 of that land and improvements to that land, ~~but no person who owns land and~~
20 ~~improvements to that land may object~~ only to the valuation of that land or only to the
21 valuation of improvements to that land. No person shall be allowed in any action or
22 proceedings to question the amount or valuation of property unless such written
23 objection has been filed and such person in good faith presented evidence to such
24 board in support of such objections and made full disclosure before said board, under
25 oath of all of that person's property liable to assessment in such district and the value

1 thereof. The requirement that it be in writing may be waived by express action of
2 the board.

3 **SECTION 9.** 70.47 (7) (aa) of the statutes is amended to read:

4 70.47 (7) (aa) No person shall be allowed to appear before the board of review,
5 to testify to the board by telephone or to contest the amount of any assessment of real
6 or personal property if the person has refused a reasonable written request by
7 certified mail of the assessor to view such property. The board shall determine
8 whether a written request was reasonable.

9 **SECTION 10.** 70.47 (7) (ac), (ad), (ae) and (af) of the statutes are created to read:

10 70.47 (7) (ac) After the first meeting of the board of review and before the
11 board's final adjournment, no person who is objecting to a valuation may contact, or
12 provide information to, a member of the board about that person's objection except
13 at a session of the board.

14 (ad) No person may object to a valuation unless, at least 72 hours before the
15 first meeting of the board, that person provides to the clerk of the board of review a
16 list of the witnesses whom the person intends to call, the names of all attorneys who
17 will represent the person at the hearing and the person's estimate of the length of
18 time that the hearing will take.

19 (ae) No person may object to a valuation unless, at least 72 hours before the first
20 meeting of the board, the person specifies, in writing, the person's estimate of the
21 value of the land and of the improvements that are the subject of the person's
22 objection and specifies the information that the person used to arrive at that
23 estimate.

24 (af) No person may object to a valuation that was made by using the income
25 method unless the person supplies to the assessor all of the information about income

1 that the assessor requests. No person may divulge information about income that
2 is provided to the assessor under this paragraph to any person who is not a member
3 of the board of review.

4 **SECTION 11.** 70.47 (7) (b) of the statutes is repealed.

5 **SECTION 12.** 70.47 (8) (g), (h), (i) and (j) of the statutes are created to read:

6 70.47 (8) (g) All determinations of objections shall be by roll call vote.

7 (h) The assessor shall provide to the board specific information about the
8 methods that the assessor used to determine the valuation to which objection is made
9 and shall provide to the board the information that the assessor used to determine
10 that valuation.

11 (i) The board may not lower the valuation to which objection is made unless the
12 objector or the objector's attorney provides evidence, or calls witnesses, to support
13 a change in the valuation.

14 (j) The board shall presume that the assessor's valuation is correct.

15 **SECTION 13.** 70.47 (9) (a) of the statutes is amended to read:

16 70.47 (9) (a) From the evidence before it the board shall determine whether the
17 assessor's valuation is correct. If the valuation is too high or too low, it the board shall
18 raise or lower the same valuation accordingly and shall state on the record the correct
19 value and that that value is reasonable in light of all of the relevant evidence that
20 the board received. A majority of the members of the board present at the meeting
21 to make the determination shall constitute a quorum for purposes of making such
22 determination, and a majority vote of the quorum shall constitute the determination.
23 In the event there is a tie vote, the assessor's valuation shall be sustained.

24 **SECTION 14.** 70.47 (18) (a) of the statutes is renumbered 70.47 (18).

25 **SECTION 15.** 70.47 (18) (b) of the statutes is repealed.

