



## 2003 ASSEMBLY BILL 92

February 20, 2003 – Introduced by Representatives OLSEN, ALBERS, BIES, FREESE, HAHN, HINES, HUNDERTMARK, GUNDERSON, KRAWCZYK, OWENS, SERATTI and VAN ROY, cosponsored by Senators A. LASEE, REYNOLDS, ROESSLER and WELCH. Referred to Committee on Ways and Means.

1     **AN ACT** *to amend* 70.47 (12) and 70.75 (1) (a) 1.; and *to create* 70.47 (10m) and  
2           70.75 (1) (a) 2m. of the statutes; **relating to:** property tax reassessments.

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### *Analysis by the Legislative Reference Bureau*

Under current law, property tax assessments are subject to review by a local board of review (board). The board hears all objections to property tax assessments and may adjust any assessment, based on evidence presented to the board. A person may appeal a determination of the board related to the person's property.

Under current law, owners of property with an aggregate assessed value, for property tax purposes, of at least 5% of the assessed value of all the property in the taxation district in which the property is located may submit a petition to the Department of Revenue (DOR) to review the assessment of all the property in the taxation district. DOR may order a reassessment of all the property in the taxation district, if DOR finds that the original assessment does not comply substantially with the law or if a reassessment would promote the public interest. However, DOR may dismiss a petition for review if, before DOR orders a reassessment, the taxation district employs experts to assess the property in the taxation district.

Under this bill, DOR may also dismiss a petition for review if, before DOR orders a reassessment and before the taxation district mails property tax bills, the taxation district reconvenes the board and the board corrects the assessment of all the property in the taxation district so that the assessment complies substantially with the law.

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For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

1           **SECTION 1.** 70.47 (10m) of the statutes is created to read:

2           70.47 **(10m)** RECONVENING THE BOARD. The governing body of a taxation district  
3 that is the subject of a petition for reassessment under s. 70.75 (1) may reconvene the  
4 board of review before the entry of a reassessment order under s. 70.75 (1) (a) 1. and  
5 before the taxation district clerk or clerk's designee mails property tax bills under s.  
6 74.09 (5). A board of review that is reconvened under this subsection shall follow the  
7 procedures under sub. (10) (a) to (d) and correct the assessment of the property in the  
8 taxation district so that it is in substantial compliance with the law.

9           **SECTION 2.** 70.47 (12) of the statutes is amended to read:

10          70.47 **(12)** NOTICE OF DECISION. Prior to final adjournment, or to the  
11 adjournment after the board of review reconvenes under sub. (10m), the board of  
12 review shall provide the objector, or the appropriate party under sub. (10) or (10m),  
13 notice by personal delivery or by mail, return receipt required, of the amount of the  
14 assessment as finalized by the board and an explanation of appeal rights and  
15 procedures under sub. (13) and ss. 70.85, 74.35 and 74.37. Upon delivering or  
16 mailing the notice under this subsection, the clerk of the board of review shall  
17 prepare an affidavit specifying the date when that notice was delivered or mailed.

18          **SECTION 3.** 70.75 (1) (a) 1. of the statutes is amended to read:

19          70.75 **(1)** (a) 1. The owners of taxable property in any taxation district, other  
20 than an assessment district within the corporate limits of any 1st class city, whose  
21 property has an aggregate assessed valuation of not less than 5% of the assessed

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1 valuation of all of the property in the district according to the assessment sought to  
2 be corrected, may submit to the department of revenue a written petition concerning  
3 the assessed valuation of their property. Subject to ~~subd.~~ subds. 2. and 2m. and sub.  
4 (1m), if the department finds that the assessment of property in the taxation district  
5 is not in substantial compliance with the law and that the interest of the public will  
6 be promoted by a reassessment, the department may order a reassessment of all or  
7 of any part of the taxable property in the district to be made by one or more persons  
8 appointed for that purpose by the department.

9 **SECTION 4.** 70.75 (1) (a) 2m. of the statutes is created to read:

10 70.75 (1) (a) 2m. The department may dismiss any petition for reassessment  
11 if, before entering a reassessment order under subd. 1. and before the taxation  
12 district clerk or clerk's designee mails property tax bills under s. 74.09 (5), the  
13 governing body of the taxation district involved reconvenes the board of review under  
14 s. 70.47 (10m) and the board of review corrects the assessment of the property in the  
15 taxation district so that it is in substantial compliance with the law, as determined  
16 by the department.

17 **SECTION 5. Initial applicability.**

18 (1) This act first applies to the property tax assessments as of January 1, 2003.

19 (END)