



2005 ASSEMBLY BILL 1051

February 20, 2006 - Introduced by Representatives GOTTlieb, MUSSER, KERKMAN, MURSAU, GIELOW, OTT, KREIBICH, BIES and STRACHOTA, cosponsored by Senators KAPANKE, BRESKE, BROWN and ROESSLER. Referred to Committee on Urban and Local Affairs.

1 **AN ACT** *to amend* 74.35 (3) (d), 74.37 (2) (b) 5. and 74.37 (3) (d); and *to create*
2 74.33 (1) (g) and 74.35 (2) (b) 3m. of the statutes; **relating to:** objecting to
3 property tax assessments and making claims for unlawful property taxes and
4 excessive property tax assessments.

Analysis by the Legislative Reference Bureau

Under current law, a property owner who objects to the assessed value of his or her property may present the objection to the board of review of the taxation district in which the property is located. If the board of review does not agree with the objection, the property owner may appeal the board's decision to the circuit court. Under this bill, the circuit court may not consider on appeal any evidence that the property owner did not present to the board of review.

Under current law, a property owner may file a claim with the taxation district for a refund of any amount of property taxes that the person paid to the taxation district as the result of either an excessive assessment or a palpable error. The bill provides that a "palpable error" includes the assessor's failure to notify a property owner of a changed assessment. Under current law, if the taxation district does not grant the person's claim for a refund of any taxes paid as a result of an excessive assessment or palpable error, the person may appeal the taxation district's decision to the circuit court. Under this bill, the circuit court may not consider on appeal any evidence that the property owner did not present to the taxation district.

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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.** 74.33 (1) (g) of the statutes is created to read:

2 74.33 (1) (g) The property assessment changed, as described under s. 70.365,
3 but the assessor did not notify the person assessed, as provided under s. 70.365.

4 **SECTION 2.** 74.35 (2) (b) 3m. of the statutes is created to read:

5 74.35 (2) (b) 3m. Be accompanied by all evidence supporting the claim.

6 **SECTION 3.** 74.35 (3) (d) of the statutes is amended to read:

7 74.35 (3) (d) If the taxation district disallows the claim, the claimant may
8 commence an action in circuit court to recover the amount of the claim not allowed,
9 but the court shall only consider the evidence that the claimant provided under sub.
10 (2) (b) 3m. The action shall be commenced within 90 days after the claimant receives
11 notice by certified or registered mail that the claim is disallowed.

12 **SECTION 4.** 74.37 (2) (b) 5. of the statutes is amended to read:

13 74.37 (2) (b) 5. Be served on the clerk of the taxation district, or the clerk of the
14 county that has a county assessor system, in the manner prescribed in s. 801.11 (4)
15 by January 31 of the year in which the tax based upon the contested assessment is
16 payable or no later than 90 days after the claimant receives a notice of the decision
17 from the board of review under s. 70.47 (12), whichever is later.

18 **SECTION 5.** 74.37 (3) (d) of the statutes is amended to read:

19 74.37 (3) (d) If the taxation district or county disallows the claim, the claimant
20 may commence an action in circuit court to recover the amount of the claim not
21 allowed, but the court shall only consider the evidence that the claimant provided to

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1 the board of review pursuant to s. 70.47 (8). The action shall be commenced within
2 90 days after the claimant receives notice by registered or certified mail that the
3 claim is disallowed.

4 **SECTION 6. Initial applicability.**

5 (1) This act first applies to property tax assessments as of January 1, 2006.

6 **(END)**