

June 1976 Spec. Sess.
Senate Bill 3

Date published: July 1, 1976

CHAPTER 427, Laws of 1975

AN ACT to renumber and amend 70.47 (9) and 70.99 (10); to amend 70.46 (1) and 70.47 (1); and to create 70.47 (9) (b) and 77.99 (10) (b) and (c) of the statutes, relating to increasing the number of members on property assessment

boards of review and decreasing the number of members required to hear assessment reviews.

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

SECTION 1. 70.46 (1) of the statutes is amended to read:

70.46 (1) Except as provided in s. 70.99, the supervisors and clerk of each town, the mayor, clerk and such other officers, other than assessors, as the common council of each city by ordinance determines, the president, clerk and such other officers, other than the assessor, as the board of trustees of each village by ordinance determines, shall constitute a board of review for such town, city or village. In cities of the 1st class the board of review shall, and in all other towns, cities and villages it may, by ordinance in lieu of the foregoing consist of 5 to 9 residents of the town, city or village, none of whom ~~shall~~ may occupy any public office or be publicly employed. The members shall be appointed by the town chairperson, the mayor of the city or the village president with the approval of the town board, common council or village board and shall hold office as members of the board for ~~5 years and until their successors are appointed and qualified, the first appointments to be for 1, 2, 3, 4 and 5 years, respectively~~ staggered 5-year terms. In towns, cities and villages the town board, common council or village board shall fix, by ordinance, the salaries of the members of the board of review. No board of review member hereunder may serve on a county board of review to review any assessment made by a county assessor unless appointed as provided in s. 70.99 (10).

SECTION 2. 70.47 (1) of the statutes is amended to read:

70.47 (1) TIME AND PLACE OF MEETING. The board of review shall meet annually on the ~~second~~ 2nd Monday of July, except in towns where the town board so determines it may meet on the last Monday of June. In towns and villages the board shall meet at the town or village hall or some place designated by the town or village board. If there is no such hall, it shall meet at the clerk's office, or in towns at the place where the last annual town meeting was held. In cities the board shall meet at the council chamber or some place designated by the council and in cities of the ~~first~~ 1st class in some place designated by the tax commissioner of such cities. A majority shall constitute a quorum except that ~~in cities of the first class~~ 2 members may hold any hearing of the evidence required to be held by such board under subs. (8) and (10), if the requirements of sub. (9) are met.

SECTION 3. 70.47 (9) of the statutes is renumbered 70.47 (9) (a) and amended to read:

70.47 (9) (a) From the evidence before it the board shall determine whether the assessor's valuation is correct. If too high or too low, it shall raise or lower the same accordingly. A majority of the members of the board present at the meeting to make the determination shall constitute a quorum for purposes of making such determination, and a majority vote of the quorum shall constitute the determination. In the event there is a tie vote, the assessor's valuation shall be sustained.

SECTION 4. 70.47 (9) (b) of the statutes is created to read:

70.47 (9) (b) A board member may not be counted in determining a quorum and may not vote concerning any determination unless, concerning such determination, such member:

1. Attended the hearing of the evidence; or
2. Received the transcript of the hearing no less than 5 days prior to the meeting and read such transcript; or

3. Received a mechanical recording of the evidence no less than 5 days prior to the meeting and listened to such recording; or

4. Received a copy of a summary and all exceptions thereto no less than 5 days prior to the meeting and read such summary and exceptions. In this subdivision "summary" means a written summary of the evidence prepared by one or more board members attending the hearing of evidence, which summary shall be distributed to all board members and all parties to the contested assessment and "exceptions" means written exceptions to the summary of evidence filed by parties to the contested assessment.

SECTION 5. 70.99 (10) of the statutes is renumbered 70.99 (10) (a) and amended to read:

70.99 (10) (a) There shall be one board of review for each county under the county assessor system. The board of review in any county having a county executive shall be appointed by the county executive from the cities or villages or towns under the county assessor. The board of review of all other counties shall be appointed by the ~~chairman~~ chairperson of the county board from the tax districts under the county assessor. County board of review appointments in all counties shall be subject to approval by the county board. The board of review shall have 5 to 9 members, no more than 2 of whom shall may reside in the same city, town or village, and shall hold office as members of said board for ~~5 years staggered 5-year terms~~ and until their successors are appointed and qualified. ~~The first appointments shall be for 1, 2, 3, 4 and 5 years, respectively.~~ In counties other than Milwaukee county at least one member shall be from a town. The compensation and reimbursement of expenses of members of the board of review shall be fixed by the county board and shall be borne by the county. Each such board of review shall appoint one of its members present at the hearing as clerk and such clerk shall keep an accurate record of its proceedings. ~~One or more members may conduct a board of review but the decision shall be made from the record by a majority of the board. Where one member conducts the board of review he shall also be the clerk.~~ The provisions of s. 70.47, not in conflict with this section, shall be applicable to procedure for review of assessments by county boards of review and to appeals from determinations of county boards of review.

SECTION 6. 77.99* (10) (b) and (c) of the statutes are created to read:

77.99* (10) (b) Two members of the board of review may hold the hearing of the evidence but a majority of the board members must be present to constitute a quorum at the meeting at which the determination of the issue is made. A majority vote of the quorum shall constitute the determination. In the event there is a tie vote, the assessor's valuation shall be sustained.

(c) A board member may not be counted in determining a quorum and may not vote concerning any determination unless, concerning such determination, such member:

1. Attended the hearing of the evidence; or
2. Received the transcript of the hearing no less than 5 days prior to the meeting and read such transcript; or
3. Received a mechanical recording of the evidence no less than 5 days prior to the meeting and listened to such recording; or

* In the printing of the statutes, the paragraphs were renumbered to be 70.99 (10) (b) and (c), respectively, under the authority of section 13.93 (1) (b) of the statutes.

4. Received a copy of a summary and all exceptions thereto no less than 5 days prior to the meeting and read such summary and exceptions. In this subdivision "summary" means a written summary of the evidence prepared by one or more board members attending the hearing of evidence, which summary shall be distributed to all board members and all parties to the contested assessment and "exceptions" means written exceptions to the summary of evidence filed by parties to the contested assessment.
