

1983 Assembly Bill 970

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1983 Wisconsin Act 300

AN ACT *to amend 20.855 (4) (a), 70.44 (1), 70.511 (2) (b) and 70.65 (2); to repeal and recreate 70.43; and to create 70.44 (3) of the statutes, relating to correcting errors in the assessment of property and to crediting interest on property tax refunds against the taxpayer's next tax bill.*

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

SECTION 1. 20.855 (4) (a) of the statutes is amended to read:

20.855 (4) (a) *Interest on overpayment of taxes.* A sum sufficient to pay interest on overpayments of taxes refunded or credited under s. 70.511 (2) (b), 71.12 (1) (b) and (2) or 77.59 (6) (c).

SECTION 2. 70.43 of the statutes is repealed and recreated to read:

70.43 Correction of errors by assessors. (1) In this section, "palpable error" means any of the following:

- (a) A clerical error in the description of the property.
 - (b) An assessment of improvements to real estate that did not exist at the time fixed by law for making the assessment.
 - (c) An assessment of property that was exempt by law from taxation at the time fixed by law for making the assessment.
 - (d) An assessment of the same property more than once.
 - (e) An arithmetic, transpositional or similar error.
- (2) If the assessor discovers a palpable error in the assessment of a tract of real estate or an item of personal property that results in the tract or property having an inaccurate assessment for the preceding year, the assessor shall correct that error by adding to or subtracting from the assessment for the preceding year. The result shall be the true assessed value of the property for the preceding year. The assessor shall make a marginal note of the correction on that year's assessment roll.

(3) The dollar amount of the adjustment determined in the correction under sub. (2) shall be referred to the board of review and, if certified by that board, shall be entered in a separate section of the current assessment roll, as prescribed by the department of revenue, and shall be used to determine the amount of additional taxes to be collected or taxes to be refunded. The dollar amount of the adjustment may be appealed to the board of review in the same manner as other assessments. The taxes to be collected or refunded shall be determined on the basis of the net tax rate of the previous year, taking into account credits under s. 79.10. The additional tax or credit shall be reflected on the tax roll in the same manner as omitted property under s. 70.44, but any such adjustment may not be carried forward to future years.

(4) As soon as practicable, the assessor shall provide written notice of the correction to the person assessed. That notice shall include information regarding that person's appeal rights to the board of review.

SECTION 3. 70.44 (1) of the statutes is amended to read:

70.44 (1) Real or personal property omitted from assessment in any of the 5 next previous years, unless previously reassessed for the same year or years, shall be entered once additionally for each previous year of such omission, designating each such additional entry as omitted for the year 19 ... (giving year of omission) and affixing a just valuation to each entry for a former year as the same should then have been assessed according to his best judgment, and taxes shall be apportioned, using the net tax rate as provided in s. 70.43, and collected on the tax roll for such entry. This section shall not apply to manufacturing property assessed by the department of revenue under s. 70.995.

SECTION 4. 70.44 (3) of the statutes is created to read:

70.44 (3) As soon as practicable, the assessor shall provide written notice concerning the discovery of property omitted from assessment and concerning that person's appeal rights to the board of review to the owner of the property.

SECTION 5. 70.511 (2) (b) of the statutes, as affected by 1983 Wisconsin Act 27, is amended to read:

70.511 (2) (b) If the reviewing authority reduces the value of the property in question, the taxpayer may file a claim for refund of taxes resulting from the reduction in value. The claim for refund shall be filed with the clerk of the municipality on or before November 1. The claim ~~plus interest on it at the rate of 0.8% per month~~ shall be payable to the taxpayer from the municipality no later than January of the succeeding year. Interest on the claim at the rate of 0.8% per month shall be paid to the taxpayer when the claim is paid or shall be credited against the taxpayer's next property tax bill. If the taxpayer requests a postponement of proceedings before the reviewing authority, interest on the claim shall permanently stop accruing at the date of the request. If the hearing is postponed at the request of the taxpayer, the reviewing authority shall hold a hearing on the claim within 30 days after the postponement is requested unless the taxpayer agrees to a longer delay. If the reviewing authority postpones the hearing without a request by the taxpayer, interest on the claim shall continue to accrue. In the case of manufacturing assessments made on or before December 31, 1982, by the department of revenue under s. 70.995, the state shall pay the interest on the refund from the appropriation under s. 20.855 (4) (a), except that no interest may be paid if the reviewing authority determines under s. 70.995 (8) (a) that the value of the property was reduced because the taxpayer supplied false or incomplete information. If the assessment reduction involves a manufacturing property assessed under s. 70.995 or affects the municipality's equalized values, the clerk of the municipality may charge each taxing district for which taxes were collected from the taxpayer that district's proportionate share of the claim for refund. For purposes of this paragraph, the department of revenue shall have the sole discretion to determine the effect of the assessment reduction on the municipality's equalized values. Each taxing district so charged shall pay the municipality no later than January 31 of the year succeeding the taxing district's next property tax levy.

SECTION 6. 70.65 (2) of the statutes is amended to read:

70.65 (2) The aggregate amount of state, county, local, school and other general property taxes shall be carried in a single column in the tax roll opposite the parcel or tract of land against which the tax is levied, or, in case of personal property, in a single column opposite the name of the person against whom the tax is levied. Each tax bill or receipt shall show the purpose for which the taxes are to be used, giving the breakdown for state, county, local, school and other general property taxes. The tax roll shall indicate all corrections made under ss. 70.43 and 70.44.

SECTION 7. **Initial applicability.** (1) The treatment of sections 20.855 (4) (a) and 70.511 (2) (b) of the statutes by this act first applies to appeals of assessments filed on the effective date of this act.

(2) The treatment of sections 70.43 and 70.44 (1) and (3) of the statutes by this act first applies to appeals of assessments filed on January 1, 1985.
