



1995 ASSEMBLY BILL 797

January 18, 1996 - Introduced by Representatives HUBLER, HUEBSCH, AINSWORTH, BALDWIN, BALDUS, BELL, BOYLE, HASENOHRL, HUTCHISON, F. LASEE, MUSSER, NOTESTEIN, PLACHE, R. POTTER, RYBA, SERATTI, WASSERMAN, WILDER, ZIEGELBAUER and OTT, cosponsored by Senators BUETTNER, BURKE, CLAUSING, DARLING, HUELSMAN, MOEN and RUDE. Referred to Committee on Ways and Means.

1 **AN ACT to amend** 70.365 of the statutes; **relating to:** notifying taxpayers of
2 higher property tax assessments.

Analysis by the Legislative Reference Bureau

Under current law, if the assessment of real property or of an improvement to real property that is taxed as personal property increases by \$300 or more, the assessor is required to notify the taxpayer at least 10 days before the board of review begins to meet. This bill requires 30 days' notice.

For further information see the *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:

3 **SECTION 1.** 70.365 of the statutes is amended to read:
4 **70.365 Notice of higher assessment.** When the assessor places a valuation
5 of any taxable real property, or of any improvements taxed as personal property
6 under s. 77.84 (1), which is \$300 or more higher than the valuation placed on it for
7 the previous year, the assessor shall notify the person assessed if the address of the
8 person is known to the assessor, otherwise the occupant of the property. The notice
9 shall be in writing and shall be sent by ordinary mail at least ~~10~~ 30 days before the
10 meeting of the board of review or before the meeting of the board of assessors in 1st

1 class cities and in 2nd class cities that have a board of assessors under s. 70.075 and
2 shall contain the amount of the increased assessment and the date of the meeting of
3 the local board of review or of the board of assessors. However, if the assessment roll
4 is not complete, the notice shall be sent by ordinary mail at least ~~10~~ 30 days prior to
5 the date to which the board of review has adjourned. The assessor shall attach to the
6 assessment roll a statement that the notices required by this section have been
7 mailed and failure to receive the notice shall not affect the validity of the increased
8 assessment, the resulting increased tax, the procedures of the board of review or of
9 the board of assessors or the enforcement of delinquent taxes by statutory means.
10 The secretary of revenue shall by rule prescribe the form of the notice required under
11 this section. The form shall include information notifying the taxpayer of the
12 procedures to be used to object to the assessment.

13 **SECTION 2. Initial applicability.**

14 (1) This act first applies to assessments as of January 1, 1997.

15 (END)