



1997 SENATE BILL 367

November 26, 1997 - Introduced by Senators MOEN, C. POTTER, SCHULTZ, RUDE and A. LASEE, cosponsored by Representatives ALBERS and FREESE. Referred to Committee on Economic Development, Housing and Government Operations.

1 **AN ACT to repeal** 70.47 (7) (b) and 70.47 (18) (b); **to renumber** 70.47 (18) (a); **to**
2 **amend** 70.365, 70.45, 70.47 (3) (a), 70.47 (3) (b), 70.47 (7) (a), 70.47 (9) (a) and
3 73.09 (7) (a); **to repeal and recreate** 70.47 (2); and **to create** 70.46 (4), 70.47
4 (6m), 70.47 (6r), 70.47 (7) (ac), (ad), (ae) and (af), 70.47 (8) (g), (h), (i) and (j) and
5 73.03 (52) and (54) of the statutes; **relating to:** notices of changed property tax
6 assessments and board of review training and procedures.

Analysis by the Legislative Reference Bureau

This bill makes a number of changes to the property tax system. Among them are the following:

1. Requires that notices be sent to property owners if their property's assessment changes; whereas, under current law, a notice is required only if the assessment increases by \$300 or more.
2. Requires 15-days' notice of the first day on which assessment rolls are open for examination.
3. Requires the assessor to be present for at least 2 hours while the roll is open for examination.
4. Requires more extensive training of the members of boards of review.
5. Requires notification of the assessor and of objectors to assessments at least 72 hours before the objection is to be heard, unless the parties and the board waive that notice.
6. Allows removal of a member of a board of review for particular objections.
7. Forbids objectors from contacting members of the board of review, between the board's first meeting and its final adjournment, except at meetings of the board.
8. Requires objectors to provide the board of review with written estimates of their property's value.

9. Requires assessors and objectors to provide additional information to the board of review.

10. Requires the department of revenue to provide, or arrange for, additional training for members of boards of review and to publish instructional material for them.

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.** 70.365 of the statutes is amended to read:

2 **70.365** (title) **Notice of higher changed assessment.** When the assessor
3 places a valuation of assesses any taxable real property, or of any improvements
4 taxed as personal property under s. 77.84 (1), which is \$300 or more higher and
5 arrives at a different total than the valuation placed on assessment of it for the
6 previous year, the assessor shall notify the person assessed if the address of the
7 person is known to the assessor, otherwise the occupant of the property. The notice
8 shall be in writing and shall be sent by ordinary mail at least ~~10~~ 15 days before the
9 meeting of the board of review or before the meeting of the board of assessors in 1st
10 class cities and in 2nd class cities that have a board of assessors under s. 70.075 and
11 shall contain the amount of the increased changed assessment and the time, date and
12 place of the meeting of the local board of review or of the board of assessors. However,
13 if the assessment roll is not complete, the notice shall be sent by ordinary mail at
14 least ~~10~~ 15 days prior to the date to which the board of review has adjourned. The
15 assessor shall attach to the assessment roll a statement that the notices required by
16 this section have been mailed and failure to receive the notice shall not affect the
17 validity of the increased changed assessment, the resulting increased changed tax,
18 the procedures of the board of review or of the board of assessors or the enforcement

1 of delinquent taxes by statutory means. The secretary of revenue shall by rule
2 prescribe the form of the notice required under this section. The form shall include
3 information notifying the taxpayer of the procedures to be used to object to the
4 assessment.

5 **SECTION 2.** 70.45 of the statutes is amended to read:

6 **70.45 Return and examination of rolls.** When the assessment rolls have
7 been completed in cities of the 1st class, they shall be delivered to the commissioner
8 of assessments, in all other cities to the city clerk, in villages to the village clerk and
9 in towns to the town clerk. These At least 15 days before the first day on which the
10 assessment rolls are open for examination, these officials shall have published a
11 class 1 notice if applicable, or posted notice, under ch. 985, in anticipation of the roll
12 delivery as provided in s. 70.50, that on certain days, therein named, the assessment
13 rolls will be open for examination by the taxable inhabitants, which notice may
14 assign a day or days for each ward, where there are separate assessment rolls for
15 wards, for the inspection of rolls. The assessor shall be present for at least 2 hours
16 while the assessment roll is open for inspection. Instructional material under s.
17 73.03 (52) shall be available at the meeting. On examination the commissioner of
18 assessments, assessor or assessors may make changes that are necessary to perfect
19 the assessment roll or rolls, and after the corrections are made the roll or rolls shall
20 be submitted by the commissioner of assessments or clerk of the municipality to the
21 board of review.

22 **SECTION 3.** 70.46 (4) of the statutes is created to read:

23 70.46 (4) No board of review may be constituted unless it includes at least one
24 voting member who, within 2 years of the board's first meeting, has attended a
25 training session under s. 73.03 (54) and unless that member is the municipality's

1 chief executive officer or that officer's designee. The municipal clerk shall provide
2 an affidavit to the department of revenue stating whether the requirement under
3 this subsection has been fulfilled.

4 **SECTION 4.** 70.47 (2) of the statutes is repealed and recreated to read:

5 70.47 (2) NOTICE. At least 15 days before the first session of the board of review,
6 the clerk of the board of review shall publish a class 1 notice of the first meeting of
7 the board of review under sub. (3).

8 **SECTION 5.** 70.47 (3) (a) of the statutes is amended to read:

9 70.47 (3) (a) At its first meeting, the board of review shall receive the
10 assessment roll and sworn statements from the clerk and ~~prior to adjournment~~ shall
11 be in session at least ~~one day from 10 a.m. to 4 p.m., except for a one hour recess for~~
12 ~~lunch, one hour~~ for taxpayers to appear and examine the assessment roll and other
13 assessment data and be heard in relation to the assessment. The assessor shall be
14 present when the roll and data are available for examination. At its first meeting,
15 the board shall set the time when it will hear each objection that it has received. The
16 board shall notify each objector and the assessor, at least 72 hours before the
17 objection is to be heard, of the time of that hearing unless the board, the assessor and
18 the objector waive that notice. If, during its first meeting, the board determines that
19 it cannot hear some of the objections at the time scheduled for them, it may create
20 a new schedule if it notifies each objector who has been rescheduled, at least 72 hours
21 before the objection is to be heard, of the new time of the hearing. If the assessment
22 roll is not completed, the board shall adjourn for such time as is necessary to complete
23 the roll, and shall post a written notice on the outer door of the place of meeting
24 stating to what time the meeting is adjourned. With respect to the assessment rolls
25 of taxing districts prepared by a county assessor, the board of review as constituted

1 under s. 70.99 (10) shall schedule meetings in each taxing district on specific dates
2 beginning with the 2nd Monday of April , and with respect to the assessment rolls
3 of other taxing districts the board of review shall schedule meetings in the district,
4 no sooner than 5 working days after the roll is first made available for examination
5 by taxpayers and shall be in session on the specified dates from 10 a.m. to 4 p.m.,
6 except for a one hour recess for lunch, except for the first day that it meets, for at least
7 one hour for taxpayers to appear and examine the assessment roll and other
8 assessment data and be heard in relation to the assessment. If an objector who has
9 not filed an objection at least 72 hours before the board's first meeting appears at that
10 meeting and if the assessor, the objector and the board waive that notice
11 requirement, the board may hear the objection at its first meeting. If the board does
12 not hear an objection at its first meeting and it determines that there is good cause
13 to do so, it shall schedule the objection for hearing. Notice of the time and place of
14 meeting and of the requirements under sub. (7) (aa) and (ac) to (af) shall be posted
15 in advance by the clerk of the taxing district in at least 3 public places and on the door
16 of the village hall, council chambers or city hall or the town hall on the date set by
17 the board of review.

18 **SECTION 6.** 70.47 (3) (b) of the statutes is amended to read:

19 70.47 (3) (b) The municipal governing body may by ordinance or resolution
20 designate hours, other than those set forth in par. (a), during which the board shall
21 hold its first meeting, but not fewer than 4 hours one hour on the first meeting day
22 between 8 a.m. and midnight. Such change in the time shall not become effective
23 unless notice thereof is published in the official newspaper if in a city, or posted in
24 not less than 3 public places if in any other municipality, at least ~~10~~ 15 days before
25 such first meeting.

1 **SECTION 7.** 70.47 (6m) of the statutes is created to read:

2 70.47 **(6m)** REMOVAL OF A MEMBER. (a) A municipality, except a 1st class city
3 or a 2nd class city, shall remove, for the hearing on an objection, a member of the
4 board of review if any of the following conditions applies:

5 1. A person who is objecting to a valuation, at the time that the person files the
6 objection and at least 72 hours before the first scheduled session of the board of
7 review or at least 72 hours before the objection is heard if the objection is allowed
8 under sub. (3) (a), requests the removal, except that no more than one member of the
9 board of review may be removed under this subdivision.

10 2. A member of the board of review has a conflict of interest, or a bias, under
11 an ordinance of the municipality in regard to the objection.

12 (b) A member of a board of review who would violate s. 19.59 by hearing an
13 objection shall recuse himself or herself from that hearing. The municipal clerk shall
14 provide to the department of revenue an affidavit declaring whether the requirement
15 under this paragraph is fulfilled.

16 (c) If a member or members are removed under par. (a) or are recused under
17 par. (b), the board may replace the member or members or its remaining members
18 may hear the objection, except that no fewer than 3 members may hear the objection.

19 **SECTION 8.** 70.47 (6r) of the statutes is created to read:

20 70.47 **(6r)** COMMENTS. Any person may provide to the municipal clerk written
21 comments about valuations, assessment practices and the performance of an
22 assessor. The clerk shall provide all of those comments to the appropriate municipal
23 officer.

24 **SECTION 9.** 70.47 (7) (a) of the statutes is amended to read:

1 70.47 (7) (a) Objections to the amount or valuation of property shall first be
2 made in writing and filed with the clerk of the board of review prior to adjournment
3 of public hearings the first public hearing by the board. ~~If the board is in session 5~~
4 ~~days, including its first meeting and any adjourned meetings, all objections shall be~~
5 ~~filed within such time unless failure to file within such time is waived by the board~~
6 ~~upon a showing of good cause for such failure.~~ The board may require such objections
7 to be submitted on forms approved by the department of revenue. Persons who own
8 land and improvements to that land may object to the aggregate valuation of that
9 land and improvements to that land, but no person who owns land and
10 improvements to that land may object only to the valuation of that land or only to the
11 valuation of improvements to that land. No person shall be allowed in any action or
12 proceedings to question the amount or valuation of property unless such written
13 objection has been filed and such person in good faith presented evidence to such
14 board in support of such objections and made full disclosure before said board, under
15 oath of all of that person's property liable to assessment in such district and the value
16 thereof. The requirement that it be in writing may be waived by express action of
17 the board.

18 **SECTION 10.** 70.47 (7) (ac), (ad), (ae) and (af) of the statutes are created to read:

19 70.47 (7) (ac) After the first meeting of the board of review and before the
20 board's final adjournment, no person who is scheduled to appear before the board of
21 review may contact, or provide information to, a member of the board about that
22 person's objection except at a session of the board.

23 (ad) No person may appear before the board of review, testify to the board by
24 telephone or contest the amount of any assessment unless, at least 72 hours before
25 the first meeting of the board or at least 72 hours before the objection is heard if the

1 objection is allowed under sub. (3) (a), that person provides to the clerk of the board
2 of review notice as to whether the person will ask for removal under sub. (6m) (a) and
3 if so which member will be removed and the person's reasonable estimate of the
4 length of time that the hearing will take.

5 (ae) No person may appear before the board of review, testify to the board by
6 telephone or contest the amount of any assessment unless, at least 72 hours before
7 the first meeting of the board or at least 72 hours before the objection is heard if the
8 objection is allowed under sub. (3) (a), the person specifies, in writing, the person's
9 estimate of the value of the land and of the improvements that are the subject of the
10 person's objection and specifies the information that the person used to arrive at that
11 estimate.

12 (af) No person may appear before the board of review, testify to the board by
13 telephone or object to a valuation; if that valuation was made by the assessor or the
14 objector using the income method; unless the person supplies to the assessor all of
15 the information about income and expenses that the assessor requests. The
16 municipality or county shall provide by ordinance for the confidentiality of
17 information about income and expenses that is provided to the assessor under this
18 paragraph and shall provide exceptions for persons using the information in the
19 discharge of duties imposed by law or of the duties of their office or by order of a court.
20 The information that is provided under this paragraph, unless a court determines
21 that it is inaccurate, is not subject to the right of inspection and copying under s.
22 19.35 (1).

23 **SECTION 11.** 70.47 (7) (b) of the statutes is repealed.

24 **SECTION 12.** 70.47 (8) (g), (h), (i) and (j) of the statutes are created to read:

25 70.47 (8) (g) All determinations of objections shall be by roll call vote.

1 (h) The assessor shall provide to the board specific information about the
2 validity of the valuation to which objection is made and shall provide to the board the
3 information that the assessor used to determine that valuation.

4 (i) The board may not lower the valuation to which objection is made unless the
5 objector or the objector's attorney provides evidence, or calls witnesses, to support
6 a change in the valuation.

7 (j) The board shall presume that the assessor's valuation is correct. That
8 presumption may be rebutted by a sufficient showing by the objector that the
9 valuation is incorrect.

10 **SECTION 13.** 70.47 (9) (a) of the statutes is amended to read:

11 70.47 (9) (a) From the evidence before it the board shall determine whether the
12 assessor's ~~valuation~~ assessment is correct. If the assessment is too high or too low,
13 it the board shall raise or lower the same assessment accordingly and shall state on
14 the record the correct assessment and that that assessment is reasonable in light of
15 all of the relevant evidence that the board received. A majority of the members of the
16 board present at the meeting to make the determination shall constitute a quorum
17 for purposes of making such determination, and a majority vote of the quorum shall
18 constitute the determination. In the event there is a tie vote, ~~the assessor's valuation~~
19 assessment shall be sustained.

20 **SECTION 14.** 70.47 (18) (a) of the statutes is renumbered 70.47 (18).

21 **SECTION 15.** 70.47 (18) (b) of the statutes is repealed.

22 **SECTION 16.** 73.03 (52) and (54) of the statutes are created to read:

23 73.03 (52) To publish instructional material that provides information to
24 persons who wish to object to valuations under s. 70.47 and to distribute that
25 material in sufficient quantity to taxation districts.

