

**ASSEMBLY AMENDMENT 2,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 1999 ASSEMBLY BILL 186**

May 12, 1999 – Offered by Representative ALBERS.

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 6, line 7: after that line insert:

3 “**SECTION 10m.** 70.995 (8) (c) 3. of the statutes is created to read:

4 70.995 **(8)** (c) 3. A manufacturer who files an objection under subd. 1. may
5 choose not to pay the property taxes that are based on the assessment that is the
6 subject of the objection while the objection is pending. Upon review of the objection,
7 if the state board of assessors or the tax appeals commission upholds the amount,
8 valuation, taxability or change from assessment under this section, the
9 manufacturer shall pay the property tax that is due on the manufacturer’s property
10 and interest on the property tax, as determined under sub. (12) (a) and s. 70.39 (1),
11 from the date that the tax was due to the date when the tax is paid. If the state board
12 of assessors or the tax appeals commission adjusts the amount, valuation, taxability

1 or change from assessment under this section in favor of the manufacturer, the
2 manufacturer shall pay the property tax that is due on the manufacturer's property,
3 without interest or penalty, within 30 days from the date of the determination by the
4 state board of assessors or the tax appeals commission.”.

5 (END)