## 1999 DRAFTING REQUEST

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Received: 10/26/98  Wanted: As time permits  For: Administration-Budget 6-5468				Received By: shoveme  Identical to LRB:  By/Representing: Ziegler  Drafter: shoveme  Alt. Drafters:							
								This file may be shown to any legislator: <b>NO</b> May Contact:			
											Subject: Tax - property
Topic:	Ziegler - Re	vise application	for property					tax assessor	licensure		
Instruc	etions:								<u>.                                    </u>		
See Atta	ached.										
Draftin	ng History:										
Vers.	<u>Drafted</u>	Reviewed	Typed	Proofed	Submitted	<u>Jacketed</u>	Required				
/P1	shoveme 11/12/98	gilfokm 11/12/98	lpaasch 11/13/98		lrb_docadmin 11/13/98						
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## 1999 DRAFTING REQUEST

Bill

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Identical to LRB:

For: Administration-Budget 6-5468

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Subject:

Tax - property

Extra Copies:

**Topic:** 

DOA:.....Ziegler - Revise application for property tax assessor licensure

**Instructions:** 

See Attached.

**Drafting History:** 

Vers.

**Drafted** 

Reviewed

**Typed** 

**Proofed** 

**Submitted** 

**Jacketed** 

Required

/P1

shoveme

11-11-12

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FE Sent For:

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Wisconsin Department of Revenue Division of State and Local Finance October 31, 1997

TITLE: Revision of sec. 73.09(4)(c), Wis. Stats.

#### DESCRIPTION OF CURRENT LAW AND PROBLEM:

Under Wisconsin law, assessment personnel are required to be certified. The problem is that the law is excessively strict about recertification via continuing education requiring a notarized application to be submitted 60 days before the expiration date of the current certificate.

This law was originally passed in 1974. Since then, technology has enabled improved record keeping. The department currently keeps automated certification records making assessor recertification easier and faster. We feel that the 60-day requirement is an unnecessary burden to assessor and recommend deletion.

Furthermore, because we maintain records for one year after expiration and monitor attendance using notarized course rosters or grade reports from program sponsors, we no longer believe notarization of the application is necessary.

Finally, the current law can not be administered fairly to all individuals due to passage of 1991 Wisconsin Act 39, which moved the filing deadline from March 31 in the year of expiration to 60 days prior to expiration. The change failed to consider the legal requirement for attendance at 4 of 5 annual assessor conferences (traditionally held each November). For example, it is impossible for individuals whose assessor certification expires on December 1 to comply with the deadline. These individuals only have 4 opportunities to attend the conferences as opposed to other individuals who have 5 chances as specified in sec. 73.09(4)(b).

**RECOMMENDATION FOR ACTION:** 

Revise sec. 73.09(4)(c)

### FISCAL/ADMINISTRATIVE IMPACT:

There is no appreciable negative impact on the department, since it only changes the points in time at which the department processes recertification applications and continuing education course attendance.

#### DRAFTING INSTRUCTIONS:

- 1) Delete the words "notarized" and "at least 60 days" from the initial sentence of sec. 73.09(4)(c).
- 2) Add language to sec. 73.09(4)(c) such as The department may for good cause accept applications up to one year after expiration of the current certificate, provided the applicant has complied with the requirements specified in par. (b).

EFFECTIVE DATE OR INITIAL APPLICABILITY: January 1, 1998

CONTACT PERSON:

Gregory J. Landretti, Director

Office of Assessment Practices

266-8202

PREPARED BY:

Reed S. Johnson

Property Assessment Specialist-Chief Training Officer

266-7180



## State of Misconsin 1999 - 2000 LEGISLATURE

LRB-0775/P1 MES...://:...

DOA:.....Ziegler – Revise application for property tax assessor licensure

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

(500N)

AN ACT ...; relating to: revising the recertification procedures for assessors

# Analysis by the Legislative Reference Bureau TAXATION

#### **OTHER TAXATION**

Under current law, the department of revenue (DOR) establishes by rule the continuing education requirements and other recertification procedures and requirements for assessors and assessment personnel. Persons may be recertified by passing an examination or by attendance for 4 of the previous 5 years at annual assessor conferences called by DOR and by meeting other continuing education requirements determined by DOR. Currently, recertification is contingent upon submission of a notarized application for renewal at least 60 days before the expiration date of the current certificate.

This bill removes the requirement that the recertification application be notarized and that it be submitted at least 60 days before the expiration date of the current certificate. Also under the bill DOR may, for good cause, accept an application for renewal up to one year after the expiration of the current certificate if the applicant complies with the current continuing education and other recertification requirements.

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

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**SECTION 1.** 73.09 (4) (c) of the statutes is amended to read:

application for renewal, at least 60 days before the expiration date of the current certificate, attesting to the completion of the requirements specified in par. (b). Persons applying for renewal on the basis of attendance at the meetings called by the department under s. 73.06 (1) and by meeting continuing education requirements shall submit a \$20 recertification fee with their applications. The department may, upon good cause, accept an application for renewal up to one year after the expiration of the current certificate if the applicant has complied with the requirements specified in par. (b).

History: 1979 c. 221; 1981 c. 20 s. 1039; 1983 a. 27 ss. 1264v, 2200 (15); 1985 a. 120; 1991 a. 39, 316; 1997 a. 237.

SECTION 9443. Effective dates; revenue.

- (1) RECERTIFICATION PROCEDURES FOR ASSESSORS. The treatment of section 73.09
- (4) (c) of the statutes takes effect on January 1, 1999.

(END)



## State of Misconsin 1999 - 2000 LEGISLATURE

LRB-0775/P1 MES:kmg:lp

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

**SECTION 1.** 73.09 (4) (c) of the statutes is amended to read:

73.09 (4) (c) Recertification is contingent upon submission of a notarized an application for renewal, at least 60 days before the expiration date of the current certificate, attesting to the completion of the requirements specified in par. (b). Persons applying for renewal on the basis of attendance at the meetings called by the department under s. 73.06 (1) and by meeting continuing education requirements shall submit a \$20 recertification fee with their applications. The department may, upon good cause, accept an application for renewal up to one year after the expiration of the current certificate if the applicant has complied with the requirements specified in par. (b).

## SECTION 9443. Effective dates; revenue.

- (1) RECERTIFICATION PROCEDURES FOR ASSESSORS. The treatment of section 73.09(4) (c) of the statutes takes effect on January 1, 1999.
- (END)

## **NOTE TO DRAFTING FILE for LRB-0775:**

Per the drafter, this draft has been redrafted to a "/1" as no problems remain in the draft that require resolution before introduction of the budget bill. There are no changes between the "/PX" and the "/1."

DOA:.....Ziegler – Revise application for property tax assessor licensure

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

1 AN ACT ...; relating to: revising the recertification procedures for assessors.

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### SECTION 9443. Effective dates; revenue.

(1) RECERTIFICATION PROCEDURES FOR ASSESSORS. The treatment of section 73.09(4) (c) of the statutes takes effect retroactively to January 1, 1999.

(END)