

MEMORANDUM

TO: Senator Robert Wirch
Chair, Economic Development, Housing
& Government Operations

FROM: Robert Lorier
President, Wisconsin Association of Assessing Officers

DATE: March 8, 2000

SUBJECT: Assembly Bill 41

RECOMMENDED POSITION: OPPOSE

SPECIFIC REASONS OF OPPOSITION:

This bill would "require" the assessor to allow an extension to March 31st, upon written request of the taxpayer for an extension to file the personal property return. It automatically extends the filing time by one month just by written request.

It is completely possible that if this were to become law, a large number of tax-preparers who file numerous returns would simply write one form letter for each of their clients and obtain another month to complete their work. While this may be to their benefit, it makes assessors work considerably more difficult.

Any delay in receiving the required forms may ultimately delay the initial meeting of the Board of Review. Changes in the current law will lead to unnecessary delays in processing and thus delays in closing the annual assessment roll. Completing personal property values a full month later could jeopardize the timely completion of State mandated reports.

I urge you to oppose this proposal.

MEMORANDUM

TO: Senator Robert Wirch
Chair, Economic Development, Housing
& Government Operations

FROM: Robert Lorier
President, Wisconsin Association of Assessing Officers

DATE: March 8, 2000

SUBJECT: Assembly Bill 41

RECOMMENDED POSITION: OPPOSE

SPECIFIC REASONS OF OPPOSITION:

This bill would "require" the assessor to allow an extension to March 31st, upon written request of the taxpayer for an extension to file the personal property return. It automatically extends the filing time by one month just by written request.

It is completely possible that if this were to become law, a large number of tax-preparers who file numerous returns would simply write one form letter for each of their clients and obtain another month to complete their work. While this may be to their benefit, it makes assessors work considerably more difficult.

Any delay in receiving the required forms may ultimately delay the initial meeting of the Board of Review. Changes in the current law will lead to unnecessary delays in processing and thus delays in closing the annual assessment roll. Completing personal property values a full month later could jeopardize the timely completion of State mandated reports.

I urge you to oppose this proposal.



BOB ZIEGELBAUER

STATE REPRESENTATIVE • TWENTY FIFTH ASSEMBLY DISTRICT

DATE: March 9, 2000

TO: Senator Robert Wirch, Chair
Committee Members
Committee on Economic Development, Housing and Government
Relations

FROM: Rep. Bob Ziegelbauer

RE: **AB 41** (relating to the filing of personal property reports)

As you decide how you will vote on AB 41, please consider the following:

Presently, the state, and not local municipalities, assesses manufacturing property. During the assessment process, manufacturers are required to annually submit an assessment report to the Department of Revenue on or before March 1st (Wis. Stats. 70.995 (12) (a)). DOR grants extensions of 30-days if the manufacturer submits a written request for the extension, stating the reason for the request, to the Department before March 1st (Wis. Stats. 70.995 (12) (b)).

AB 41 gives businesses the same option to request an extension with local assessors as manufacturers currently enjoy with the state. The extension request must be *in writing* and would require good cause for the granting of an extension. The assessor would have the power to determine whether the reason behind a request was valid.

I would appreciate your support of AB 41.

Thank you for your time and consideration. As always, please do not hesitate to call if there are any questions.

###

STATE CAPITOL: P.O. BOX 8953, MADISON, WI 53708-8953 • (608) 266-0315
TOLL FREE : 1-888-529-0025 • FAX (608) 266-0316 • E-MAIL: bob.ziegelbauer@legis.state.wi.us
DISTRICT: 1213 S. 8TH STREET, P.O. BOX 325, MANITOWOC, WI 54221-0325
MANITOWOC OFFICE: (920) 684-6783 • HOME: (920) 684-4362

PRINTED ON RECYCLED PAPER

Printed in
Manitowoc Co.