



2003 DRAFTING REQUEST

Bill

Received: **01/27/2003**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Administration-Budget**

By/Representing: **Dombrowski**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax - miscellaneous**
State Govt - miscellaneous

Extra Copies:

Submit via email: **YES**

Requester's email:

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us**

Pre Topic:

DOA:.....Dombrowski - BB0441,

Topic:

Eliminate the tax appeals commission; create office of tax appeals commissioner

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 01/27/2003	wjackson 01/29/2003		_____			State
/1	jkreye 02/03/2003	wjackson 02/03/2003	pgreensl 01/29/2003	_____	lemery 01/29/2003		State
/2	jkreye	wjackson	jfrantze	_____	amentkow		State

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	02/05/2003	02/05/2003	02/03/2003	_____	02/03/2003		
/3			rschluet	_____	sbasford		
			02/05/2003	_____	02/06/2003		

FE Sent For:

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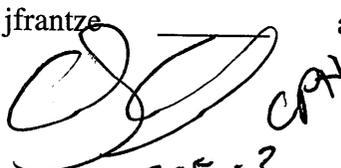
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2-5-3 CPA

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1/?	jkreye	1/1 WLj 1/29	1/29 PG	1/29 PG JK			

FE Sent For:

<END>

Kreye, Joseph

From: Schaeffer, Carole
Sent: Monday, January 27, 2003 9:01 AM
To: Caucutt, Dan
Cc: Kreye, Joseph; Dombrowski, Cynthia
Subject: RE: Tax Appeals Commission

Tracking Number: BB0441

Analyst: Cynthia Dombrowski

-----Original Message-----

From: Caucutt, Dan
Sent: Monday, January 27, 2003 8:54 AM
To: Schaeffer, Carole
Cc: Kreye, Joseph
Subject: FW: Tax Appeals Commission

Carole: Please follow through.

-----Original Message-----

From: Kreye, Joseph
Sent: Monday, January 27, 2003 8:30 AM
To: Caucutt, Dan
Cc: Dombrowski, Cynthia
Subject: RE: Tax Appeals Commission

I assume you're making a request to include this in the budget. What's the tracking number and who should I put down as the analyst? I

Joseph T. Kreye
Legislative Attorney
Legislative Reference Bureau
(608) 266-2263

-----Original Message-----

From: Caucutt, Dan
Sent: Saturday, January 25, 2003 3:10 PM
To: Kreye, Joseph
Cc: Dombrowski, Cynthia
Subject: RE: Tax Appeals Commission

Let's reduce it to one commissioner.

-----Original Message-----

From: Kreye, Joseph
Sent: Tuesday, January 21, 2003 8:57 AM
To: Caucutt, Dan
Cc: Schaeffer, Carole
Subject: RE: Tax Appeals Commission

Dan,

I think having someone outside the TAC decide a tax case creates some fundamental problems. Section 15.105 (1) requires that tax commissioners be appointed "solely on the basis of fitness to perform the duties of their office, and **shall be experienced in tax matters.**" The administrator of the Division of Hearings and Appeals, I presume, has no such expertise. How would the administrator decide the case? Is the administrator qualified to make a legal judgment on tax matters?

In addition, in the case of a tie, the administrator would have to review the case, **after the case has already been heard by the tax commissioners.** In other words, unless the administrator reviews each case simultaneously with the commissioners and attends every hearing, the administrator will not have the benefit of hearing oral argument or being involved in the deliberations of the commissioners, both which would help the administrator make a decision. If the administrator does not attend hearings, is not involved with the

deliberations of the commissioners, and has no expertise in tax matters, then I think his or her decision would be susceptible to challenge under the due process clause of the federal and state constitutions.

I don't think these problems are unique to having the administrator of the Division of Hearings and Appeals decide tax matters. If you eliminate the 3d commissioner and appoint someone else as a tiebreaker, in order to render a legally sound and constitutionally valid decision, that person must attend all hearings, deliberate with the commissioners, and have some experience with tax matters. Whoever who decide to appoint as a tiebreaker should meet these minimum requirements.

In the case of a tie, you could have the Div. of H & A appoint an administrative law judge to review the case, but I think this also suffers from some of the problems mentioned above. It also adds an another layer of administrative complexity. (As an aside: it's not accurate to refer to the decision as a "tiebreaker." In reality, this person is **deciding** an appeal to the TAC.)

Having said all this, it may not be efficient to eliminate one tax commissioner just to appoint someone else who must take on **all** of the tax commissioner's responsibilities. It may be more efficient to eliminate 2 tax commissioners, leaving one person with expertise to decide tax cases.

Joseph T. Kreye

Legislative Attorney
Legislative Reference Bureau
(608) 266-2263

-----Original Message-----

From: Caucutt, Dan
Sent: Sunday, January 19, 2003 12:52 PM
To: Miller, Steve
Cc: Schaeffer, Carole
Subject: Tax Appeals Commission

Steve: The Governor is exploring downsizing the Tax Appeals Commission from 3 commissioners to 2. Needless to say, we need some kind of tie breaking mechanism, if, in fact, they actually vote on each case (as opposed to working individually on them as does the Personnel Commission).

Could LRB think about this and offer a solution? My own is to designate that he administrator of the Division of Hearings and Appeals would be activated if the two sitting TAC's did not agree.



State of Wisconsin
2003 - 2004 LEGISLATURE

LRB-1767/7

JK:.....

WLJ

AM not from

DOA:.....Dombrowski - BB0441, Eliminate the tax appeals commission;
create office of tax appeals commissioner

FOR 2003-05 BUDGET — NOT READY FOR INTRODUCTION

M 1-27-03

D-N

DO NOT GEN

1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

STATE GOVERNMENT ✓

OTHER STATE GOVERNMENT ✓

Under current law, the tax appeals commission is the final administrative authority for the hearing and determination of most tax related matters arising in this state. The tax appeals commission consists of three members who are appointed by the governor to serve staggered ^{six} year terms. The members of the tax appeals commission must be experienced in tax matters.

This bill eliminates the tax appeals commission and replaces it with the office of the commissioner of tax appeals. The the commissioner of tax appeals is appointed by the governor to serve a ^{six} year term and must be experienced in tax matters.

For further information see the *state* 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:

2 SECTION 1. 15.06 (1) (bm) of the statutes is created to read:

1 15.06 (1) (bm) The commissioner of tax appeals shall be nominated by the
2 governor, and with the advice and consent of the senate, appointed for a 6-year term
3 expiring on March 1 of an odd-numbered year.

4 SECTION 2. 15.105 (1) of the statutes is repealed.

5 SECTION 3. 15.105 (1m) of the statutes is created to read:

6 15.105 (1m) OFFICE OF COMMISSIONER OF TAX APPEALS. There is created an office
7 of the commissioner of tax appeals which is attached to the department of
8 administration under s. 15.03. The commissioner of tax appeals shall be experienced
9 in tax matters. The commissioner may not serve on or under any committee of a
10 political party. The commissioner shall hold office until a successor is appointed and
11 qualified.

12 SECTION 4. 19.45 (7) (a) 4. of the statutes is amended to read:

13 19.45 (7) (a) 4. In a matter before the department of revenue or the office of the
14 commissioner of tax appeals ~~commission~~ that involves the representation of a client
15 in connection with a tax matter.

History: 1973 c. 90; Stats. 1973 s. 11.05; 1973 c. 334 ss. 33, 57; Stats. 1973 s. 19.45; 1977 c. 29; 1977 c. 196 s. 130 (2); 1977 c. 223, 277; 1977 c. 418 s. 923 (14); 1977 c. 419, 447; 1979 c. 120; 1983 a. 27 ss. 112, 2200 (15); 1983 a. 166 ss. 7, 16; 1985 a. 332 s. 251 (1); 1987 a. 365; 1989 a. 31, 338; 1991 a. 39, 316; 1995 a. 27; 1997 a. 27; 2001 a. 109.

16 SECTION 5. 20.923 (4) (d) 1. of the statutes is amended to read:

17 20.923 (4) (d) 1. Administration, department of; office of the commissioner of
18 tax appeals ~~commission; chairperson and members.~~ The chairperson of the
19 ~~commission and the governor, at the time a new member is appointed, shall jointly~~
20 ~~determine the salary of the new member within the range for this group;~~
21 commissioner.

History: 1971 c. 18, 125, 164; 1971 c. 270 ss. 98, 104; 1971 c. 307, 321; 1973 c. 90, 156, 243, 333; 1975 c. 28; 1975 c. 39 ss. 236c to 247, 735 (5); 1975 Ex. Order No. 24; 1975 c. 189, 199, 224, 422; 1977 c. 29 ss. 399g to 406d, 1649, 1650m, 1654 (8) (e), 1656 (43); 1977 c. 44; 1977 c. 187 ss. 29, 30, 31, 135; 1977 c. 196 ss. 74 to 76m, 131; 1977 c. 203, 272, 277, 418, 447, 449; Sup. Ct. Order, 88 Wis. 2d xiii (1979); 1979 c. 32 s. 92 (1); 1979 c. 34, 89, 189; 1979 c. 221 ss. 201m to 218, 2202 (13); 1979 c. 361; 1981 c. 20 ss. 587 to 592g, 2202 (33) (b), (c), (56) (a); 1981 c. 96 ss. 16, 67; 1981 c. 121, 127, 347, 353; 1981 c. 390 s. 252; 1983 a. 27, 46, 121, 192, 371, 378; 1985 a. 18, 23; 1985 a. 29 ss. 603 to 607, 3202 (22) (a); 1985 a. 34, 332; 1987 a. 6, 27, 82, 119, 306, 340, 354, 399, 403; 1989 a. 31, 56, 107, 208, 219, 336; 1991 a. 39, 269; 1993 a. 12, 16, 75, 123, 144, 184, 294, 349, 399, 490; 1995 a. 27 ss. 1193 to 1217m, 9130 (4), 9216 (19); 1995 a. 37, 216, 225; 1997 a. 2, 3, 27, 29, 41, 194, 237; 1999 a. 9, 42, 102, 186; 2001 a. 16, 19, 29, 109.

22 SECTION 6. 60.24 (3) (L) of the statutes is amended to read:

1 60.24 (3) (L) If authorized by the town board, represent the interests of the
2 town in connection with appearances before the state office of the commissioner of
3 tax appeals ~~commission~~ under s. 70.64 (5).

4 History: 1983 a. 532; 1985 a. 225; 1987 a. 197, 399; 1989 a. 336; 1997 a. 127, 192, 287; 1999 a. 150 ss. 10, 672.

5 **SECTION 7. 70.38 (4)** of the statutes is amended to read:

6 70.38 (4) APPEALS. (a) Any person feeling aggrieved by the assessment notice
7 shall, within 60 days after the receipt of the notice, file with the department a
8 petition for redetermination setting forth the person's objections to the assessment.
9 The person may request an informal conference with representatives of the
10 department prior to September 15. The request shall be indicated in the petition.
11 The secretary shall act on the petition on or before October 1. On or before November
12 1, the person shall pay the amount determined by the secretary pursuant to the
13 secretary's action on the petition. If the person is aggrieved by the secretary's denial
14 of the petition the person may appeal to the office of the commissioner of tax appeals
15 ~~commission~~ if the appeal is filed with the ~~commission~~ office of the commissioner on
16 or before December 1.

17 (b) Determinations of the office of the commissioner of tax appeals ~~commission~~
18 shall be subject to judicial review under ch. 227.

19 History: 1977 c. 31; 1981 c. 86; 1983 a. 27; 1995 a. 227. ✓
20 **SECTION 8. 70.39 (2)** of the statutes is amended to read:

21 70.39 (2) Any part of an assessment which is contested before the office of the
22 commissioner of tax appeals ~~commission~~ or the courts, which after hearing shall be
23 ordered to be paid, shall be considered as a delinquent tax if unpaid on the 10th day
24 following the date of the final order and shall be subject to the penalty and interest
provisions under sub. (1).

History: 1977 c. 31; 1983 a. 27; 1991 a. 39; 1995 a. 224.

24 **SECTION 9. 70.397 (3) (c)** of the statutes is amended to read:

SECTION 9

1 70.397 (3) (c) Any person feeling aggrieved by an assessment notice under this
2 section may, within 60 days after receipt of the notice, file with the department a
3 petition for redetermination setting forth the person’s objections to the assessment.
4 In the petition, the person may request an informal conference with representatives
5 of the department. The secretary of revenue shall act on the petition within 90 days
6 after receipt of the petition for redetermination. If the person is aggrieved by the
7 secretary’s denial of the petition, the person may appeal to the office of the
8 commissioner of tax appeals ~~commission~~ if the appeal is filed with the ~~commission~~
9 office of the commissioner within 30 days after the petition is denied.

History: 1991 a. 262.

10 **SECTION 10.** 70.57 (2) of the statutes is amended to read:

11 70.57 (2) If the state board of assessors, the office of the commissioner of tax
12 appeals ~~commission~~ or a court makes a final redetermination on the assessment of
13 property subject to taxation under s. 70.995 that is higher or lower than the previous
14 assessment, the department of revenue shall recertify the equalized value of the
15 school district in which the property subject to taxation under s. 70.995 is located.

History: 1973 c. 90, 336; 1977 c. 29 ss. 761, 762, 1647 (12); 1977 c. 300 ss. 5, 8; 1981 c. 20; 1983 a. 372; 1985 a. 29, 54, 153, 246, 332, 399; 1991 a. 39; 1995 a. 27, 225.

16 **SECTION 11.** 70.64 (1) of the statutes is amended to read:

17 70.64 (1) BY THE OFFICE OF THE COMMISSIONER OF TAX APPEALS ~~COMMISSION~~. The
18 assessment and determination of the relative value of taxable general property in
19 any county or taxation district, made by the department of revenue under s. 70.57,
20 may be reviewed, and a redetermination of the value of such property may be made
21 by the office of the commissioner of tax appeals ~~commission~~, upon appeal by the
22 county or taxation district. The filing of such appeal in the manner provided in this
23 section by any county or taxation district shall impose upon the ~~commission~~ office of
24 the commissioner of tax appeals the duty, under the powers conferred upon it by s.

1 73.01 (4) (a), to review the assessment complained of. If, in its judgment based upon
2 the testimony, evidence and record made on the preliminary hearing of such appeal,
3 the ~~commission~~ office of the commissioner of tax appeals finds such assessment to
4 be unequal and discriminatory, it shall determine to correct such assessment to bring
5 it into substantial compliance with law. Except as provided in this section, the appeal
6 shall be taken and such review and redetermination shall be made as provided in ss.
7 73.01 and 73.015 and under the rules governing the procedure of the ~~commission~~
8 office of the commissioner of tax appeals.

History: 1973 c. 90; 1981 c. 20; 1983 a. 275; 1989 a. 56 s. 258; 1991 a. 316.✓

9 **SECTION 12. 70.64 (3) (intro.)** of the statutes is amended to read:

10 70.64 (3) FORM OF APPEAL. (intro.) To accomplish an appeal there shall be filed
11 with the office of the commissioner of tax appeals ~~commission~~ on or before October
12 15 an appeal in writing setting forth:

History: 1973 c. 90; 1981 c. 20; 1983 a. 275; 1989 a. 56 s. 258; 1991 a. 316.

13 **SECTION 13. 70.64 (3) (a)** of the statutes is amended to read:

14 70.64 (3) (a) That the county or taxation district, naming the same, appeals to
15 the office of the commissioner of tax appeals ~~commission~~ from the assessment made
16 by the department of revenue under s. 70.57, specifying the date of such assessment.

History: 1973 c. 90; 1981 c. 20; 1983 a. 275; 1989 a. 56 s. 258; 1991 a. 316.

17 **SECTION 14. 70.64 (4)** of the statutes is amended to read:

18 70.64 (4) CERTIFIED COPIES. Upon the filing of such appeal, the clerk of the
19 county or taxation district, without delay, shall prepare certified copies of it, together
20 with certified copies of the value established by the department of revenue from
21 which the appeal is taken and a complete list showing the clerk of each taxation
22 district within the county and the post-office address of each. The clerk shall mail
23 by certified mail 4 sets of certified copies to the office of the commissioner of tax

1 appeals ~~commission~~ and one set of the copies to the department of revenue, the
2 county clerk and the clerk of each taxation district within the county.

3 History: 1973 c. 90; 1981 c. 20; 1983 a. 275; 1989 a. 56 s. 25~~8~~; 1991 a. 316.

3 SECTION 15. 70.64 (5) of the statutes is amended to read:

4 70.64 (5) APPEARANCE. Not later than 30 days after the clerk of the county or
5 taxation district has mailed the certified copies, unless the time is extended by order
6 of the office of the commissioner of tax appeals ~~commission~~, any county, town, city
7 or village may cause an appearance to be entered in its behalf before the ~~commission~~
8 office of the commissioner in support of the appeal and uniting with the appellant for
9 the relief demanded; and by verified petition or statement showing grounds therefor
10 may apply for other or further review and redetermination than that demanded in
11 the appeal. Within the same time the county, town, city or village in the county may
12 in the same manner have its appearance entered in opposition to the appeal and to
13 the relief demanded. Such appearances shall be authorized in the manner for
14 authorizing an appeal under sub. (2). When so authorized the interests of the county,
15 town, city or village authorizing it shall be in the charge of the chairperson, mayor
16 or president thereof unless otherwise directed by the body authorizing such
17 appearance; and attorneys may be employed in that behalf. In such appearances any
18 2 or more of the towns, cities and villages of the county may join if united in support
19 of or in opposition to the appeal. Four copies of each appearance, petition or
20 statement mentioned in this subsection shall be filed in the ~~offices of the~~ office of the
21 commissioner of tax appeals ~~commission~~ and a copy of each mailed by certified mail
22 to the department of revenue, to the county clerk, and to the clerk of each town, city

1 and village within the county, and a copy to the attorney authorized to appear on
2 behalf of the county or any town, city or village within the county.

3 History: 1973 c. 90; 1981 c. 20; 1983 a. 275; 1989 a. 56 s. 25~~8~~; 1991 a. 316.

3 SECTION 16. 70.64 (6) of the statutes is amended to read:

4 70.64 (6) HEARING. As soon as practicable, the ~~commission~~ office of the
5 commissioner of tax appeals shall set a time and place for preliminary hearing of
6 such appeal. At least 10 days before the time set for such hearing, the ~~commission~~
7 office of the commissioner of tax appeals shall cause notice thereof to be mailed by
8 certified mail to the county clerk and to the attorney or the clerk of each town, city
9 and village in whose behalf an appearance has been entered in the matter of such
10 appeal, and to the clerk of each town, city or village which has not appeared, and mail
11 a like notice to the clerk of the taxation district taking such appeal and to the
12 department of revenue. The department of revenue shall be prepared to present to
13 the ~~commission~~ office of the commissioner of tax appeals at such time during the
14 course of the hearings as the ~~commission~~ office requires, the full value of all property
15 subject to general property taxation in each town, village and city of the county, as
16 determined by the department according to s. 70.57 (1) or in the case of a complaint
17 by a taxation district under a county assessor such information as the department
18 has in its possession. Said hearing may be adjourned, in the discretion of the office
19 of the commissioner of tax appeals ~~commission~~, as often and to such times and places
20 as may be necessary in order to determine the facts. If satisfied that no substantial
21 injustice has been done in the taxation district assessment appealed from, the
22 ~~commission~~ office of the commissioner of tax appeals in its discretion may dismiss
23 such appeal. If satisfied that substantial injustice has been done in the taxation
24 district assessment, the ~~commission~~ office of the commissioner of tax appeals shall

SECTION 16

1 determine to revalue any or all of the taxation districts in the county, which it deems
2 necessary, in a manner which in its judgment is best calculated to secure substantial
3 justice.

4 History: 1973 c. 90; 1981 c. 20; 1983 a. 275; 1989 a. 56 s. 258; 1991 a. 316.

SECTION 17. 70.64 (7) of the statutes is amended to read:

5 70.64 (7) REDETERMINATION. The ~~commission~~ office of the commissioner of tax
6 appeals shall then proceed to redetermine the value of the taxable general property
7 in such of the taxation districts in the county as it deems necessary. It may include
8 in such redetermination other taxation districts than first determined upon and may
9 include all of the taxation districts in said county, if at any time during the progress
10 of its investigations or revaluations it is satisfied that such course is necessary in
11 order to accomplish substantial justice and to secure relative equality as between all
12 the taxation districts in such county. It shall make careful investigation of the value
13 of taxable general property in the several taxation districts to which such review and
14 redetermination shall extend, in any manner which in its judgment is best calculated
15 to obtain the fair, full value of such property. The ~~commission~~ office of the
16 commissioner of tax appeals may employ such experts and other assistants as may
17 be necessary, and fix their compensation. In making such investigations the
18 ~~commission~~ office of the commissioner of tax appeals and all persons employed
19 therein by the ~~commission~~ office shall have all the authority possessed by assessors
20 so far as applicable, including authority to administer oaths and to examine property
21 owners and witnesses under oath as to the quantity and value of the property subject
22 to assessment belonging to any person or within any taxation district to which the
23 investigation shall extend.

24 History: 1973 c. 90; 1981 c. 20; 1983 a. 275; 1989 a. 56 s. 258; 1991 a. 316.

SECTION 18. 70.64 (8) of the statutes is amended to read:

1 70.64 (8) HEARING. The ~~commission~~ office of the commissioner of tax appeals
2 may at any time before its final determination appoint a time and place at which it
3 will hear evidence and arguments relevant to the matters under consideration upon
4 such appeal. The time to be devoted to such hearings may be limited as the
5 ~~commission~~ office of the commissioner of tax appeals directs. At least 10 days before
6 the time fixed for such hearings, the ~~commission~~ office of the commissioner of tax
7 appeals shall cause notice thereof to be mailed by certified mail to the county clerk
8 and to the attorney or other representative of each town, city and village in whose
9 behalf an appearance has been entered in the matter of such appeal, and a like copy
10 to the department of revenue.

History: 1973 c. 90; 1981 c. 20; 1983 a. 275; 1989 a. 56 s. 258; 1991 a. 316.

11 **SECTION 19.** 70.64 (9) of the statutes is amended to read:

12 70.64 (9) TESTIMONY. The office of the commissioner of tax appeals ~~commission~~
13 may take testimony. Witnesses summoned at the instance of ~~said commission~~ the
14 office of the commissioner of tax appeals shall be compensated at the rates provided
15 by law for witnesses in courts of record, the same to be audited and paid the same
16 as other claims against the state, upon the certificate of ~~said commission~~ the office
17 of the commissioner of tax appeals. If any property owner or other person makes any
18 false statement to ~~said commission~~ the office of the commissioner of tax appeals or
19 to any person employed by it upon any matter under investigation that person shall
20 be subject to all the forfeitures and penalties imposed by law for false statements to
21 assessors and boards of review.

History: 1973 c. 90; 1981 c. 20; 1983 a. 275; 1989 a. 56 s. 258; 1991 a. 316.

22 **SECTION 20.** 70.64 (10) of the statutes is amended to read:

23 70.64 (10) DETERMINATION. The office of the commissioner of tax appeals
24 ~~commission~~ shall make its determination upon such appeal without unreasonable

SECTION 20

1 delay and shall file a copy thereof in the office of the county clerk and mail by certified
2 mail a like copy to the department of revenue and to the clerk and attorney of the
3 taxation district appealing, and a copy to the clerk and attorney of each taxation
4 district having appeared. In such determination the ~~commission~~ office of the
5 commissioner of tax appeals shall set forth the relative value of the taxable general
6 property in each town, city and village of such county as found by them, and what
7 sum, if any, shall be added to or deducted from the aggregate value of taxable
8 property in each such taxation district as fixed in the determination of the
9 department of revenue from which such appeal was taken in order to produce a
10 relatively just and equitable taxation district assessment. Such determination shall
11 be final.

History: 1973 c. 90; 1981 c. 20; 1983 a. 275; 1989 a. 56 s. 258; 1991 a. 316.

12 **SECTION 21.** 70.64 (11) of the statutes is amended to read:

13 70.64 (11) COMPUTATION. The determination of the ~~commission~~ office of the
14 commissioner of tax appeals shall not affect the validity of taxes apportioned in
15 accordance with the taxation district assessment from which such appeal was taken;
16 but if it is determined upon such appeal that such taxation district assessment is
17 relatively unequal, such inequality shall be remedied and compensated in the
18 apportionment of state and county taxes in such county next following the
19 determination of said ~~commission~~ the office of the commissioner of tax appeals in the
20 following manner: Each town, city and village whose valuation in such taxation
21 district assessment was determined by said ~~commission~~ the office of the
22 commissioner of tax appeals to be relatively too high shall be credited a sum equal
23 to the amount of taxes charged to it upon such unequal assessment in excess of the
24 amount equitably chargeable thereto according to the determination of the

1 ~~commission~~ office of the commissioner of tax appeals; and each town, city and village
2 whose valuation in such taxation district assessment was determined by said
3 ~~commission~~ the office of the commissioner of tax appeals to be relatively too low shall
4 be charged, in addition to all other taxes, a sum equal to the difference between the
5 amount charged thereto upon such unequal assessment and the amount which
6 should have been charged thereto according to the determination of the ~~commission~~
7 the office of the commissioner of tax appeals. The department of revenue shall aid
8 the county clerk in making proper computations.

9 History: 1973 c. 90; 1981 c. 20; 1983 a. 275; 1989 a. 56 s. 258; 1991 a. 316.

9 SECTION 22. 70.64 (12) of the statutes is amended to read:

10 70.64 (12) EXPENSES. The office of the commissioner of tax appeals ~~commission~~
11 shall transmit to the county clerk with its determination on such appeal a statement
12 of all expenses incurred therein by or at the instance of the ~~commission~~ the office of
13 the commissioner of tax appeals, which shall include the actual expenses of the
14 ~~commission~~ the office of the commissioner of tax appeals and regular employees of
15 the ~~commission~~ office, the compensation and actual expenses of all other persons
16 employed by it and the fees of officers employed and witnesses summoned at its
17 instance. A duplicate of such statement shall be filed in the office of the department
18 of administration. Such expenses shall be audited upon the certificate of the
19 ~~commission~~ the office of the commissioner of tax appeals, and paid out of the state
20 treasury, in the first instance, as other claims against the state are audited and paid.
21 The amount of such expenses shall be a special charge against such county and shall
22 be included in the next apportionment and certification of state taxes and charges,
23 and collected from such county, as other special charges are certified and collected.
24 Unless otherwise directed by the ~~commission~~ the office of the commissioner of tax

1 appeals in its determination upon such appeal, the county clerk, in the next
2 apportionment of state and county taxes, shall apportion the amount of such special
3 charges to and among the towns, cities and villages in such county whose relative
4 valuations were increased in the determination of the ~~commission~~ ^{the} office of the
5 commissioner of tax appeals in proportion to the amount of such increase in each of
6 them respectively. The apportionment of such expenses shall be set forth in the
7 determination of the ~~commission~~ ^{the} office of the commissioner of tax appeals. The
8 amount so apportioned to each such town, city and village shall be charged upon its
9 tax roll and shall be collected and paid over to the county treasurer as other state
10 taxes and special charges are collected and paid.

History: 1973 c. 90; 1981 c. 20; 1983 a. 275; 1989 a. 56 s. 258; 1991 ^g 316.

11 **SECTION 23.** 70.995 (8) (a) of the statutes is amended to read:

12 70.995 (8) (a) The secretary of revenue shall establish a state board of
13 assessors, which shall be comprised of the members of the department of revenue
14 whom the secretary designates. The state board of assessors shall investigate any
15 objection filed under par. (c) or (d) if the fee under that paragraph is paid. The state
16 board of assessors, after having made the investigation, shall notify the person
17 assessed or the person's agent and the appropriate municipality of its determination
18 by 1st class mail or electronic mail. Beginning with objections filed in 1989, the state
19 board of assessors shall make its determination on or before April 1 of the year after
20 the filing. If the determination results in a refund of property taxes paid, the state
21 board of assessors shall include in the determination a finding of whether the refund
22 is due to false or incomplete information supplied by the person assessed. The person
23 assessed or the municipality having been notified of the determination of the state
24 board of assessors shall be deemed to have accepted the determination unless the

1 person or municipality files a petition for review with the clerk of the office of the
2 commissioner of tax appeals commission as provided in s. 73.01 (5) and the rules of
3 practice promulgated by the ~~commission~~ the office of the commissioner of tax
4 appeals. If an assessment is reduced by the state board of assessors, the municipality
5 affected may file an appeal seeking review of the reduction, or may, within 30 days
6 after the person assessed files a petition for review, file a cross–appeal, before the
7 office of the commissioner of tax appeals commission even though the municipality
8 did not file an objection to the assessment with the board. If the board does not
9 overrule a change from assessment under this section to assessment under s. 70.32
10 (1), the affected municipality may file an appeal before the office of the commissioner
11 of tax appeals commission. If an assessment is increased by the board, the person
12 assessed may file an appeal seeking review of the increase, or may, within 30 days
13 after the municipality files a petition for review, file a cross–appeal, before the
14 commission office of the commissioner of tax appeals even though the person did not
15 file an objection to the assessment with the board.

History: 1973 c. 90, 283, 333; 1975 c. 39, 144, 199, 200, 213, 224; 1977 c. 29 ss. 776 to 782, 1646 (3), 1647 (5m), 1656 (38); 1977 c. 31, 142, 272; 1977 c. 300 ss. 7, 8;
1977 c. 328, 377, 418, 447; 1979 c. 34 ss. 883m, 2102 (39) (g); 1979 c. 221; 1981 c. 20; 1983 a. 27; 1983 a. 275 s. 15 (8); 1985 a. 29; 1985 a. 120 s. 3202 (46); 1987 a. 27, 196,
399; 1989 a. 31; 1991 a. 39, 269; 1993 a. 307, 391; 1995 a. 227, 408; 1997 a. 75, 237, 250; 1999 a. 32; 2001 a. 16, 109.

16 **SECTION 24.** 70.995 (8) (b) 1. of the statutes is amended to read:

17 70.995 (8) (b) 1. The department of revenue shall annually notify each
18 manufacturer assessed under this section and the municipality in which the
19 manufacturing property is located of the full value of all real and personal property
20 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st
21 class mail or electronic mail. In addition, the notice shall specify that objections to
22 valuation, amount, or taxability must be filed with the state board of assessors
23 within 60 days of issuance of the notice of assessment, that objections to a change
24 from assessment under this section to assessment under s. 70.32 (1) must be filed

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1 within 60 days after receipt of the notice, that the fee under par. (c) 1. or (d) must be
2 paid and that the objection is not filed until the fee is paid. A statement shall be
3 attached to the assessment roll indicating that the notices required by this section
4 have been mailed and failure to receive the notice does not affect the validity of the
5 assessments, the resulting tax on real or personal property, the procedures of the
6 office of the commissioner of tax appeals ~~commission~~ or of the state board of
7 assessors, or the enforcement of delinquent taxes by statutory means.

History: 1973 c. 90, 283, 333; 1975 c. 39, 144, 199, 200, 213, 224; 1977 c. 29 ss. 776 to 782, 1646 (3), 1647 (5m), 1656 (38); 1977 c. 31, 142, 272; 1977 c. 300 ss. 7, 8; 1977 c. 328, 377, 418, 447; 1979 c. 34 ss. 883m, 2102 (39) (g); 1979 c. 221; 1981 c. 20; 1983 a. 27; 1983 a. 275 s. 15 (8); 1985 a. 29; 1985 a. 120 s. 3202 (46); 1987 a. 27, 196, 399; 1989 a. 31; 1991 a. 39, 269; 1993 a. 307, 391; 1995 a. 227, 408; 1997 a. 45, 237, 250; 1999 a. 32; 2001 a. 16, 109.

8 **SECTION 25.** 70.995 (8) (c) 1. of the statutes is amended to read:

9 70.995 (8) (c) 1. All objections to the amount, valuation, taxability, or change
10 from assessment under this section to assessment under s. 70.32 (1) of property shall
11 be first made in writing on a form prescribed by the department of revenue that
12 specifies that the objector shall set forth the reasons for the objection, the objector's
13 estimate of the correct assessment, and the basis under s. 70.32 (1) for the objector's
14 estimate of the correct assessment. An objection shall be filed with the state board
15 of assessors within the time prescribed in par. (b) 1. A \$45 fee shall be paid when the
16 objection is filed unless a fee has been paid in respect to the same piece of property
17 and that appeal has not been finally adjudicated. The objection is not filed until the
18 fee is paid. Neither the state board of assessors nor the office of the commissioner
19 of tax appeals ~~commission~~ may waive the requirement that objections be in writing.
20 Persons who own land and improvements to that land may object to the aggregate
21 value of that land and improvements to that land, but no person who owns land and

1 improvements to that land may object only to the valuation of that land or only to the
2 valuation of improvements to that land.

History: 1973 c. 90, 283, 333; 1975 c. 39, 144, 199, 200, 213, 224; 1977 c. 29 ss. 776 to 782, 1646 (3), 1647 (5m), 1656 (38); 1977 c. 31, 142, 272; 1977 c. 300 ss. 7, 8; 1977 c. 328, 377, 418, 447; 1979 c. 34 ss. 883m, 2102 (39) (g); 1979 c. 221; 1981 c. 20; 1983 a. 27; 1983 a. 275 s. 15 (8); 1985 a. 29; 1985 a. 120 s. 3202 (46); 1987 a. 27, 196, 399; 1989 a. 31; 1991 a. 39, 269; 1993 a. 307, 391; 1995 a. 227, 408; 1997 a. 35, 237, 250; 1999 a. 32; 2001 a. 16, 109.

3 **SECTION 26.** 70.995 (8) (e) of the statutes is amended to read:

4 70.995 (8) (e) Upon completion of and review by the office of the commissioner
5 of tax appeals ~~commission~~ and receipt of the statement of assessments required
6 under s. 70.53, the department of revenue shall be responsible for equating all
7 full-value manufacturing property assessments entered in the manufacturing
8 property assessment roll to the general level of assessment of all other property
9 within the individual taxation district. Thereafter, the manufacturing property
10 assessment roll shall be delivered to the municipal clerk and annexed to the
11 municipal assessment roll containing all other property.

History: 1973 c. 90, 283, 333; 1975 c. 39, 144, 199, 200, 213, 224; 1977 c. 29 ss. 776 to 782, 1646 (3), 1647 (5m), 1656 (38); 1977 c. 31, 142, 272; 1977 c. 300 ss. 7, 8; 1977 c. 328, 377, 418, 447; 1979 c. 34 ss. 883m, 2102 (39) (g); 1979 c. 221; 1981 c. 20; 1983 a. 27; 1983 a. 275 s. 15 (8); 1985 a. 29; 1985 a. 120 s. 3202 (46); 1987 a. 27, 196, 399; 1989 a. 31; 1991 a. 39, 269; 1993 a. 307, 391; 1995 a. 227, 408; 1997 a. 35, 237, 250; 1999 a. 32; 2001 a. 16, 109.

12 **SECTION 27.** 70.995 (9) of the statutes is amended to read:

13 70.995 (9) Any aggrieved party may appeal a determination by the office of the
14 commissioner of tax appeals ~~commission~~ under sub. (8) to the circuit court for Dane
15 County under s. 73.015.

History: 1973 c. 90, 283, 333; 1975 c. 39, 144, 199, 200, 213, 224; 1977 c. 29 ss. 776 to 782, 1646 (3), 1647 (5m), 1656 (38); 1977 c. 31, 142, 272; 1977 c. 300 ss. 7, 8; 1977 c. 328, 377, 418, 447; 1979 c. 34 ss. 883m, 2102 (39) (g); 1979 c. 221; 1981 c. 20; 1983 a. 27; 1983 a. 275 s. 15 (8); 1985 a. 29; 1985 a. 120 s. 3202 (46); 1987 a. 27, 196, 399; 1989 a. 31; 1991 a. 39, 269; 1993 a. 307, 391; 1995 a. 227, 408; 1997 a. 35, 237, 250; 1999 a. 32; 2001 a. 16, 109.

16 **SECTION 28.** 70.995 (12) (a) of the statutes is amended to read:

17 70.995 (12) (a) The department of revenue shall prescribe a standard
18 manufacturing property report form that shall be submitted annually for each real
19 estate parcel and each personal property account on or before March 1 by all
20 manufacturers whose property is assessed under this section. The report form shall
21 contain all information considered necessary by the department and shall include,
22 without limitation, income and operating statements, fixed asset schedules and a

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1 report of new construction or demolition. Failure to submit the report shall result
2 in denial of any right of redetermination by the state board of assessors or the office
3 of the commissioner of tax appeals commission. If any property is omitted or
4 understated in the assessment roll in any of the next 5 previous years, the assessor
5 shall enter the value of the omitted or understated property once for each previous
6 year of the omission or understatement. The assessor shall affix a just valuation to
7 each entry for a former year as it should have been assessed according to the
8 assessor's best judgment. Taxes shall be apportioned and collected on the tax roll for
9 each entry, on the basis of the net tax rate for the year of the omission, taking into
10 account credits under s. 79.10. In the case of omitted property, interest shall be added
11 at the rate of 0.0267% per day for the period of time between the date when the form
12 is required to be submitted and the date when the assessor affixes the just valuation.
13 In the case of underpayments determined after an objection under s. 70.995 (8) (d),
14 interest shall be added at the average annual discount interest rate determined by
15 the last auction of 6-month U.S. treasury bills before the objection per day for the
16 period of time between the date when the tax was due and the date when it is paid.

History: 1973 c. 90, 283, 333; 1975 c. 39, 144, 199, 200, 213, 224; 1977 c. 29 ss. 776 to 782, 1646 (3), 1647 (5m), 1656 (38); 1977 c. 31, 142, 272; 1977 c. 300 ss. 7, 8;
1977 c. 328, 377, 418, 447; 1979 c. 34 ss. 883m, 2102 (39) (g); 1979 c. 221; 1981 c. 20; 1983 a. 27; 1983 a. 275 s. 15 (8); 1985 a. 29; 1985 a. 120 s. 3202 (46); 1987 a. 27, 196,
399; 1989 a. 31; 1991 a. 39, 269; 1993 a. 307, 391; 1995 a. 227, 408; 1997 a. 35, 237, 250; 1999 a. 32; 2001 a. 16, 109.

17 **SECTION 29.** 71.82 (2) (d) of the statutes is amended to read:

18 71.82 (2) (d) *Withholding tax.* Of the amounts required to be withheld any
19 amount not deposited or paid over to the department within the time required shall
20 be deemed delinquent and deposit reports or withholding reports filed after the due
21 date shall be deemed late. Delinquent deposits or payments shall bear interest at
22 the rate of 1.5% per month from the date deposits or payments are required under
23 this section until deposited or paid over to the department. The department shall
24 provide by rule for reduction of interest on delinquent deposits to 12% per year in

1 stated instances wherein the secretary of revenue determines reduction fair and
 2 equitable. In the case of a timely filed deposit or withholding report, withheld taxes
 3 shall become delinquent if not deposited or paid over on or before the due date of the
 4 report. In the case of no report filed or a report filed late, withheld taxes shall become
 5 delinquent if not deposited or paid over by the due date of the report. In the case of
 6 an assessment under s. 71.83 (1) (b) 2., the amount assessed shall become delinquent
 7 if not paid on or before the first day of the calendar month following the calendar
 8 month in which the assessment becomes final, but if the assessment is contested
 9 before the office of the commissioner of tax appeals commission or in the courts, it
 10 shall become delinquent on the 30th day following the date on which the order or
 11 judgment representing final determination becomes final.

12 History: 1987 a. 312; 1989 a. 31; 1991 a. 39.

12 **SECTION 30.** 71.88 (2) (title) of the statutes is amended to read:

13 71.88 (2) (title) APPEAL TO THE ~~WISCONSIN~~ OFFICE OF THE COMMISSIONER/TAX
 14 APPEALS COMMISSION.

15 History: 1987 a. 312; 1989 a. 31; 1991 a. 39; 1995 a. 27, 404.

15 **SECTION 31.** 71.88 (2) (a) of the statutes is amended to read:

16 71.88 (2) (a) *Appeal of the department's redetermination of assessments and*
 17 *claims for refund.* A person feeling aggrieved by the department's redetermination
 18 may appeal to the office of the commissioner of tax appeals commission by filing a
 19 petition with the clerk of the commission office of the commissioner of tax appeals
 20 as provided by law and the rules of practice promulgated by the commission office
 21 of the commissioner of tax appeals. If a petition is not filed with the commission office
 22 of the commissioner of tax appeals within the time provided in s. 73.01 or, except as

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1 provided in s. 71.75 (5), if no petition for redetermination is made within the time
2 provided the assessment, refund, or denial of refund shall be final and conclusive.

3 History: 1987 a. 312; 1989 a. 31; 1991 a. 39; 1995 a. 27, 404. ✓

3 **SECTION 32.** 71.88 (2) (b) of the statutes is amended to read:

4 71.88 (2) (b) *Appeal of department's redetermination of credits.* Any person
5 aggrieved by the department of revenue's redetermination of a credit under s. 71.07
6 (3m) or (6), 71.28 (1) or (2m) or 71.47 (1) or (2m) or subch. VIII or IX, except when the
7 denial is based upon late filing of claim for credit or is based upon a redetermination
8 under s. 71.55 (8) of rent constituting property taxes accrued as at arm's length, may
9 appeal the redetermination to the office of the commissioner of
10 tax appeals ~~commission~~ by filing a petition with
11 the ~~commission~~ office of the commissioner of tax appeals within 60 days after the
12 redetermination, as provided under s. 73.01 (5) with respect to income or franchise
13 tax cases, and review of the ~~commission's~~ decision of the office of the commissioner
14 of tax appeals may be had under s. 73.015. For appeals brought under this
paragraph, the filing fee required under s. 73.01 (5) (a) does not apply.

15 History: 1987 a. 312; 1989 a. 31; 1991 a. 39; 1995 a. 27, 404. ✓

15 **SECTION 33.** 71.89 (1) of the statutes is amended to read:

16 71.89 (1) If the taxpayer requests a hearing, the additional tax or overpayment
17 shall not become due and payable until after hearing and determination of the tax
18 by the office of the commissioner of tax appeals ~~commission~~ or disposition of the
19 appeal pursuant to stipulation and order under ss. 73.01 (4) (a) and 73.03 (25).

20 History: 1987 a. 312; 1991 a. 39. ✓

20 **SECTION 34.** 71.89 (2) of the statutes is amended to read:

21 71.89 (2) No person against whom an assessment of income or franchise tax has
22 been made shall be allowed in any action either as plaintiff or defendant or in any
23 other proceeding to question such assessment unless the requirements of ss. 71.88
24 and 71.90 (1) shall first have been complied with, and unless such person shall have

1 made full disclosure under oath at the hearing before the office of the commissioner
2 of tax appeals ~~commission~~ of any and all income that the person received. The
3 requirement of full disclosure under this subsection may be waived by the
4 department of revenue.

History: 1987 a. 312; 1991 a. 39.

5 **SECTION 35.** 71.89 (3) of the statutes is amended to read:

6 71.89 (3) As soon as the appellant shall have filed a petition with the office of
7 the commissioner of tax appeals ~~commission~~, all collection proceedings, except
8 proceedings under s. 71.74 (14), shall be stayed until final determination of the
9 appeal and any review thereof.

History: 1987 a. 312; 1991 a. 39.

10 **SECTION 36.** 71.89 (4) of the statutes is amended to read:

11 71.89 (4) Any person who contests an assessment before the office of the
12 commissioner of tax appeals ~~commission~~ or in court shall state in his or her petition
13 or notice of appeal what portion if any of the tax is admitted to be legally assessable
14 and correct. Within 5 days after notice by the department, the appellant shall pay
15 to the department the whole amount of the admitted tax and such tax shall be
16 appropriated in accordance with s. 25.20. Any such payment shall be considered an
17 admission of the legality of the tax thus paid, and such tax so paid cannot be
18 recovered in the pending appeal or in any other action or proceeding.

History: 1987 a. 312; 1991 a. 39.

19 **SECTION 37.** 71.90 (2) of the statutes is amended to read:

20 71.90 (2) DEPOSIT WITH THE STATE TREASURER. At any time while the petition is
21 pending before the office of the commissioner of tax appeals ~~commission~~ or an appeal
22 in regard to that petition is pending in a court, the taxpayer may offer to deposit the
23 entire amount of the additional taxes, together with interest, with the state
24 treasurer. If an offer to deposit is made, the department of revenue shall issue a

1 certificate to the state treasurer authorizing the treasurer to accept payment of such
2 taxes together with interest to the first day of the succeeding month and to give a
3 receipt. A copy of the certificate shall be mailed to the taxpayer who shall pay the
4 taxes and interest to the treasurer within 30 days. A copy of the receipt of the state
5 treasurer shall be filed with the department. The department shall, upon final
6 determination of the appeal, certify to the state treasurer the amount of the taxes as
7 finally determined and direct the state treasurer to refund to the appellant any
8 portion of such payment which has been found to have been improperly assessed,
9 including interest. The state treasurer shall make the refunds directed by the
10 certificate within 30 days after receipt. Taxes paid to the state treasurer under this
11 subsection shall be subject to the interest provided by ss. 71.82 and 71.91 (1) (c) only
12 to the extent of the interest accrued on the taxes prior to the first day of the month
13 succeeding the application for hearing. Any portion of the amount deposited with the
14 state treasurer which is refunded to the taxpayer shall bear interest at the rate of
15 9% per year during the time that the funds are on deposit.

History: 1987 a. 312; 1997 a. 27.

16 **SECTION 38.** 71.91 (1) (b) [↓] of the statutes is amended to read:

17 71.91 (1) (b) *Withholding.* Any amount not deposited or paid over to the
18 department, or to the person that the department prescribes, within the time
19 required shall be deemed delinquent and deposit reports or withholding reports filed
20 after the due date shall be deemed late. In the case of a timely filed deposit or
21 withholding report, withheld taxes shall become delinquent if not deposited or paid
22 over on or before the due date of the report. In the case of no report filed or a report
23 filed late, withheld taxes shall become delinquent if not deposited or paid over by the
24 due date of the report. In the case of an assessment under s. 71.83 (1) (b) 2., the

1 amount assessed shall become delinquent if not paid on or before the due date
2 specified in the notice of deficiency, but if the assessment is contested before the office
3 of the commissioner of tax appeals ~~commission~~ or in the courts, it shall become
4 delinquent on the 30th day following the date on which the order or judgment
5 representing final determination becomes final.

6 History: 1987 a. 312, 411; 1989 a. 31 ss. 2102b, 2102f; 1991 a. 39, 315; 1993 a. 205; 1995 a. 27, 224, 233, 428; 1997 a. 27, 237; 2001 a. 102, 103.

6 **SECTION 39.** 71.91 (1) (c) of the statutes is amended to read:

7 71.91 (1) (c) *Contested income and franchise tax assessments.* Any additional
8 income or franchise tax assessment contested before the office of the commissioner
9 of tax appeals ~~commission~~ or in the courts, which is finally determined to be correct,
10 shall become delinquent if not paid on or before the 30th day following the date on
11 which the order or judgment representing such final determination becomes final
12 and conclusive. Any additional income or franchise tax assessment so contested
13 shall be subject to s. 71.74 (14).

14 History: 1987 a. 312, 411; 1989 a. 31 ss. 2102b, 2102f; 1991 a. 39, 315; 1993 a. 205; 1995 a. 27, 224, 233, 428; 1997 a. 27, 237; 2001 a. 102, 103.

14 **SECTION 40.** Chapter 73 (title) of the statutes is amended to read:

15 **CHAPTER 73**



16 **OFFICE OF THE COMMISSIONER OF TAX APPEALS COMMISSION**

17 **AND DEPARTMENT OF REVENUE**

18 **SECTION 41.** 73.01 (title) of the statutes is amended to read:

19 **73.01 (title) Tax Office of the commissioner of tax appeals ~~commission~~.**

20 History: 1973 c. 90; 1975 c. 39, 199; 1977 c. 29; 1979 c. 177 s. 85; 1979 c. 221; 1981 c. 20, 317; 1983 a. 27, 277; 1985 a. 29 ss. 1403 to 1411, 3202 (56) (d); 1987 a. 27
ss. 1542m, 1543m, 3202 (47) (a); 1987 a. 142, 186, 198, 312, 399, 403; 1989 a. 31; 1989 a. 56 s. 259; 1989 a. 335; 1991 a. 39, 262, 315, 316; 1993 a. 184, 213; 1995 a. 351;
1997 a. 27; 1999 a. 145; 2001 a. 16.

20 **SECTION 42.** 73.01 (1) (a) of the statutes is repealed.

21 **SECTION 43.** 73.01 (1) (bm) of the statutes is created to read:

1 73.01 (1) (bm) “Tax appeals commissioner” means the commissioner of the
2 office of the commissioner of tax appeals, as appointed under ss. 15.06 (1) (bm) and
3 15.105 (1m).

4 **SECTION 44.** 73.01 (2) of the statutes is amended to read:

5 73.01 (2) EMPLOYEES. The ~~chairperson of the commission~~ tax appeals
6 commissioner may appoint, under the classified service, such employees for the
7 commission office of the commissioner of tax appeals as are necessary.

History: 1973 c. 90; 1975 c. 39, 199; 1977 c. 29; 1979 c. 177 s. 85; 1979 c. 221; 1981 c. 20, 317; 1983 a. 27, 277; 1985 a. 29 ss. 1403 to 1411, 3202 (56) (d); 1987 a. 27
ss. 1542m, 1543m, 3202 (47) (a); 1987 a. 142, 186, 198, 312, 399, 403; 1989 a. 31; 1989 a. 56 s. 259; 1989 a. 335; 1991 a. 39, 262, 315, 316; 1993 a. 184, 213; 1995 a. 351;
1997 a. 27; 1999 a. 145; 2001 a. 16.

8 **SECTION 45.** 73.01 (3) of the statutes is amended to read:

9 73.01 (3) HEARINGS AND REPORTS. (a) The time and place of meetings and
10 hearings of the commission office of the commissioner of tax appeals shall be
11 designated by the ~~chairperson~~ tax appeals commissioner. Rooms for hearings
12 outside the city of Madison shall be provided under s. 73.07. All hearings held in
13 Milwaukee shall be held in the southeast district office of the department of natural
14 resources. The commission office of the commissioner of tax appeals shall maintain
15 permanent hearing rooms in Madison.

16 (b) The commission office of the commissioner of tax appeals shall provide for
17 the publication of such of its reports, decisions and opinions as are of public interest
18 in such form as it deems best adapted for public convenience and use. Such
19 publications shall constitute the official reports of the commission office of the
20 commissioner of tax appeals and shall be made available for sale and distribution to
21 the public under ch. 35. In addition to any report submitted under s. 15.06 (7), the
22 commission office of the commissioner of tax appeals shall make additional reports
23 to the governor or the legislature as they request. The commission office of the
24 commissioner of tax appeals shall submit a report requested by the legislature to the

1 chief clerk of each house of the legislature, for distribution to the legislature under
2 s. 13.172 (2).

History: 1973 c. 90; 1975 c. 39, 199; 1977 c. 29; 1979 c. 177 s. 85; 1979 c. 221; 1981 c. 20, 317; 1983 a. 27, 277; 1985 a. 29 ss. 1403 to 1411, 3202 (56) (d); 1987 a. 27
ss. 1542m, 1543m, 3202 (47) (a); 1987 a. 142, 186, 198, 312, 399, 403; 1989 a. 31; 1989 a. 56 s. 259; 1989 a. 335; 1991 a. 39, 262, 315, 316; 1993 a. 184, 213; 1995 a. 351;
1997 a. 27; 1999 a. 145; 2001 a. 16.

3 **SECTION 46.** 73.01 (4) of the statutes is amended to read:

4 73.01 (4) POWERS AND DUTIES DEFINED. (a) Subject to the provisions for judicial
5 review contained in s. 73.015, the ~~commission~~ office of the commissioner of tax
6 appeals shall be the final authority for the hearing and determination of all questions
7 of law and fact arising under sub. (5) and s. 72.86 (4), 1985 stats., and ss. 70.38 (4)
8 (a), 70.397, 70.64, and 70.995 (8), s. 76.38 (12) (a), 1993 stats., ss. 76.39 (4) (c), 76.48
9 (6), 76.91, 77.26 (3), 77.59 (6) (b), 78.01, 78.22, 78.40, 78.555, 139.02, 139.03, 139.06,
10 139.31, 139.315, 139.33, 139.76, 139.78, 341.405, and 341.45, subch. XIV of ch. 71,
11 and subch. VII of ch. 77. Whenever with respect to a pending appeal there is filed
12 with the ~~commission~~ office of the commissioner of tax appeals a stipulation signed
13 by the department of revenue and the adverse party, under s. 73.03 (25), or the
14 department of transportation and the adverse party agreeing to an affirmance,
15 modification, or reversal of the department of revenue's or department of
16 transportation's position with respect to some or all of the issues raised in the appeal,
17 the ~~commission~~ office of the commissioner of tax appeals shall enter an order
18 affirming or modifying in whole or in part, or canceling the assessment appealed
19 from, or allowing in whole or in part or denying the petitioner's refund claim, as the
20 case may be, pursuant to and in accordance with the stipulation filed. No
21 responsibility shall devolve upon the ~~commission~~ office of the commissioner of tax
22 appeals, respecting the signing of an order of dismissal as to any pending appeal
23 settled by the department of revenue or the department of transportation without
24 the approval of the ~~commission~~ office of the commissioner of tax appeals.

1 (am) Whenever it appears to the ~~commission~~ office of the commissioner of tax
2 appeals or, ~~in respect to hearings conducted by one commissioner, to that~~
3 ~~commissioner~~ to a person assigned to hear a matter under this section that
4 proceedings have been instituted or maintained by the taxpayer primarily for delay
5 or that the taxpayer's position in those proceedings is frivolous or groundless, the
6 ~~commission or commissioner~~ office of the commissioner of tax appeals or the tax
7 appeals commissioner may assess the taxpayer an amount not to exceed \$1,000 at
8 the same time that the deficiency is assessed. Those damages shall be paid upon
9 notice from the department of revenue and shall be collected as a part of the tax.

10 (b) Any matter required to be heard by the ~~commission~~ office of the
11 commissioner of tax appeals may be heard by ~~any member of the commission or its~~
12 ~~the tax appeals commissioner or by a hearing examiner~~ and reported to the office of
13 the commissioner of tax appeals, and hearings of matters pending before it shall be
14 assigned to ~~members of the commission or its~~ the tax appeals commissioner or to a
15 hearing examiner by the ~~chairperson~~ tax appeals commissioner. Unless a majority
16 of the ~~commission~~ decides that the full commission should decide a case, cases other
17 than small claims cases shall be decided by a panel of 3 members assigned by the
18 ~~chairperson prior to the hearing~~. If the parties have agreed to an oral decision, the
19 ~~member or members~~ person conducting the hearing may render an oral decision.
20 Hearings shall be open to the public and all proceedings shall be conducted in
21 accordance with rules of practice and procedure prescribed by the ~~commission~~ office
22 of the commissioner of tax appeals. Small claims cases shall be decided by ~~one~~
23 ~~commissioner~~ the tax appeals commissioner or by a hearing examiner, as assigned
24 by the ~~chairperson~~ tax appeals commissioner prior to the hearing.

1 (bn) The parties to any matter required to be heard and decided by the
2 commission office of the commissioner of tax appeals, except appeals arising under
3 s. 70.64 or ch. 76, may consent in writing that the ~~chairperson or any member of the~~
4 commission person assigned to hear the matter may render an oral decision, and that
5 the parties waive the right to appeal such decision. Such oral decision shall not be
6 binding upon the department, as to statutory construction, in a subsequent matter.
7 Provisions of this section, s. 73.015 or ch. 227 in conflict herewith shall not apply to
8 decisions rendered under this paragraph.

9 (c) The ~~commission office of the commissioner of tax appeals~~ shall, upon the
10 request of any party to a matter pending before it or of any officer of the state
11 government or upon its own motion order that all proceedings in a matter pending
12 before it be recorded, and the expense thereof shall be paid by the state out of the
13 appropriation for the ~~commission office of the commissioner of tax appeals~~. The
14 commission office of the commissioner of tax appeals may supply copies of the
15 transcript of those recordings to anyone requesting them, at the expense of the
16 person making such request. All moneys received by the ~~commission office of the~~
17 commissioner of tax appeals from the sale of transcripts of those recordings shall be
18 paid into the state treasury within one week after receipt. If no party to a matter
19 pending before the ~~commission office of the commissioner of tax appeals~~ requests
20 that the proceedings held with respect thereto be recorded, and the ~~commission office~~
21 of the commissioner of tax appeals does not so order upon its own motion, all parties
22 shall be deemed to have waived all rights of appeal to the courts upon questions as
23 to the admission or exclusion of evidence or as to whether a finding of the ~~commission~~
24 office of the commissioner of tax appeals is warranted by the evidence. The right of
25 appeal upon questions of law raised by the pleadings or by facts stipulated or shown

1 by the findings of the ~~commission~~ office of the commissioner of tax appeals is not
2 waived.

3 (d) ~~Any member of the commission~~ The tax appeals commissioner or any
4 employee of the ~~commission~~ office of the commissioner of tax appeals, designated in
5 writing for the purpose by the ~~chairperson~~ tax appeals commissioner, may
6 administer oaths, and ~~any member of the commission~~ the tax appeals commissioner
7 or any hearing examiner designated by the tax appeals commissioner may summon
8 and examine witnesses and require by subpoena the production of all returns, books,
9 papers, documents, correspondence and other evidence pertaining to the matter
10 under inquiry, at any designated place of hearing and may require the taking of a
11 deposition before any person competent to administer oaths, either within or without
12 the state, upon notice to the interested party in like manner that depositions of
13 witnesses are taken in civil actions pending in the circuit court. Any party to a matter
14 pending before the ~~commission~~ office of the commissioner of tax appeals may
15 summon witnesses or require the production of papers in the same manner as
16 witnesses are summoned or papers required to be produced in civil actions in the
17 circuit court. Any person summoned or whose deposition is taken shall receive the
18 same fees and mileage as would be allowed in a civil action pending in the circuit
19 court, and the expense thereof shall be paid by the person summoning such witness
20 or causing the deposition to be taken.

21 (dn) In connection with the hearing of any matter required to be heard and
22 decided by the ~~commission~~ office of the commissioner of tax appeals, except appeals
23 arising under s. 70.64 or ch. 76, the ~~chairperson or any member of the commission~~
24 person assigned to hear the matter may, with the consent of the parties, render an
25 oral decision. In small claims cases, the ~~presiding commissioner~~ person assigned to

1 hear the matter may, without consent of the parties, either render an oral decision
2 at the close of the hearing or provide a written decision to all parties within 2 weeks
3 after the hearing. Decisions in small claims cases are not precedents. Any party may
4 appeal such oral decision as provided in s. 73.015. Oral decisions constitute notice
5 for purposes of determining the time in which appeals may be taken. Provisions of
6 this section or ch. 227 in conflict with this paragraph do not apply to decisions
7 rendered under this paragraph.

8 (e) Except as provided in par. (dn), the ~~commission~~ office of the commissioner
9 of tax appeals in each case heard by it shall, irrespective of ch. 227, make a decision
10 in writing accompanied by findings of fact and conclusions of law. The ~~commission~~
11 office of the commissioner of tax appeals may issue an opinion in writing in addition
12 to its findings of fact and decision. The decision or order of the ~~commission~~ office of
13 the commissioner of tax appeals shall become final and shall be binding upon the
14 petitioner and upon the department of revenue for that case unless an appeal is
15 taken from the decision or order of the ~~commission~~ office of the commissioner of tax
16 appeals under s. 73.015. Except in respect to small claims decisions, if the
17 ~~commission~~ office of the commissioner of tax appeals construes a statute adversely
18 to the contention of the department of revenue:

19 1. Except for hearings on ss. 341.405 and 341.45 and except as provided in subd.
20 2., the department of revenue shall be deemed to acquiesce in the construction so
21 adopted unless the department of revenue seeks review of the order or decision of the
22 ~~commission~~ office of the commissioner of tax appeals so construing the statute. For
23 purposes of this subdivision, the department of revenue has sought review of the
24 order or decision if it seeks review and later settles the case or withdraws its petition
25 for review or if the merits of the case are for other reasons not determined by judicial

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1 review. The construction so acquiesced in shall thereafter be followed by the
2 department of revenue.

3 2. Except for hearings on ss. 341.405 and 341.45, the department of revenue
4 may choose not to appeal and to nonacquiesce in the decision or order by sending a
5 notice of nonacquiescence to the clerk of the ~~commission~~ office of the commissioner
6 of tax appeals, to the revisor of statutes for publication in the Wisconsin
7 administrative register and to the taxpayer or the taxpayer's representative before
8 the time expires for seeking a review of the decision or order under s. 73.015. The
9 effect of this action is that, although the decision or order is binding on the parties
10 for the instant case, the ~~commission's~~ conclusions of law, the rationale, and the
11 construction of statutes in the instant case, as determined by the office of the
12 commissioner of tax appeals, are not binding upon or required to be followed by the
13 department of revenue in other cases.

14 (f) All reports, findings, decisions and opinions of the ~~commission~~ office of the
15 commissioner of tax appeals, and all evidence received by the ~~commission~~ office of
16 the commissioner of tax appeals, including a transcript of any report of the
17 proceedings, shall be open to the inspection of the public, except that the originals
18 of books, documents, records, labels, diagrams, and other exhibits introduced in
19 evidence before the ~~commission~~ office of the commissioner of tax appeals
20 office of the commissioner of tax appeals may be withdrawn from the custody of the
~~commission~~ in such manner and upon such terms as the ~~commission~~ office of the
21 commissioner of tax appeals may, in its discretion, prescribe.

22 (g) The ~~commission~~ office of the commissioner of tax appeals shall, in
23 manufacturing property redeterminations under s. 70.995 for which a refund is due
24 a taxpayer because of a reduction in value by the ~~commission~~ office of the

1 commissioner of tax appeals, include in its determination a finding of whether the
2 reduction was due to false or incomplete information supplied by the taxpayer.

3 (h) The ~~commission~~ office of the commissioner of tax appeals may extend any
4 of its deadlines for persons designated in section 7508 (a) of the internal revenue code
5 for the length of time specified in that section.

6 (i) If the department of revenue assesses under s. 71.74 (9), the ~~commission~~
7 office of the commissioner of tax appeals shall consolidate the appeals of that
8 assessment.

History: 1973 c. 90; 1975 c. 39, 199; 1977 c. 29; 1979 c. 177 s. 85; 1979 c. 221; 1981 c. 20, 317; 1983 a. 27, 277; 1985 a. 29 ss. 1403 to 1411, 3202 (56) (d); 1987 a. 27
ss. 1542m, 1543m, 3202 (47) (a); 1987 a. 142, 186, 198, 312, 399, 403; 1989 a. 31; 1989 a. 56 s. 259; 1989 a. 335; 1991 a. 39, 262, 315, 316; 1993 a. 184, 213; 1995 a. 351;
1997 a. 27; 1999 a. 145; 2001 a. 16.

9 **SECTION 47. 73.01 (4m)** of the statutes is amended to read:

10 **73.01 (4m) DEADLINE FOR DECISIONS.** (a) The final decision or order of the
11 ~~commission~~ office of the commissioner of tax appeals shall be issued within 90 days
12 after the date on which the last document necessary to the decision of the matter is
13 received or the date on which a hearing is closed, whichever is later, unless good
14 cause is shown or unless the parties and the ~~commission~~ office of the commissioner
15 of tax appeals agree to an extension.

16 (b) No ~~member of the commission, including the chairperson, or its hearing~~
17 ~~examiner, including the tax appeals commissioner,~~ may receive any salary unless he
18 or she first executes an affidavit at the end of each salary period stating that he or
19 she has complied with the deadlines in par. (a). The affidavit shall be presented to
20 and filed with every official who certifies, in whole or in part, the salary.

21 (c) If a ~~member of the commission, including the chairperson, or its hearing~~
22 ~~examiner~~ or the tax appeals commissioner is unable to comply with the deadline

1 under par. (a), that person shall so certify in the record, and the period is then
2 extended for one additional period not to exceed 90 days.

History: 1973 c. 90; 1975 c. 39, 199; 1977 c. 29; 1979 c. 177 s. 85; 1979 c. 221; 1981 c. 20, 317; 1983 a. 27, 277; 1985 a. 29 ss. 1403 to 1411, 3202 (56) (d); 1987 a. 27
ss. 1542m, 1543m, 3202 (47) (a); 1987 a. 142, 186, 198, 312, 399, 403; 1989 a. 31; 1989 a. 56 s. 259; 1989 a. 335; 1991 a. 39, 262, 315, 316; 1993 a. 184, 213; 1995 a. 351;
1997 a. 27; 1999 a. 145; 2001 a. 16.

3 **SECTION 48.** 73.01 (5) of the statutes is amended to read:

4 73.01 (5) APPEALS TO COMMISSION THE OFFICE OF THE COMMISSIONER OF TAX
5 APPEALS. (a) Any person who is aggrieved by a determination of the state board of
6 assessors under s. 70.995 (8) or who has filed a petition for redetermination with the
7 department of revenue and who is aggrieved by the redetermination of the
8 department of revenue may, within 60 days of the determination of the state board
9 of assessors or of the department of revenue or, in all other cases, within 60 days after
10 the redetermination but not thereafter, file with the clerk of the ~~commission office~~ office
11 of the commissioner of tax appeals a petition for review of the action of the
12 department of revenue and the number of copies of the petition required by rule
13 adopted by the ~~commission office of the commissioner of tax appeals~~. Any person who
14 is aggrieved by a determination of the department of transportation under s. 341.405
15 or 341.45 may, within 30 days after the determination of the department of
16 transportation, file with the clerk of the ~~commission office of the commissioner of tax~~
17 appeals a petition for review of the action of the department of transportation and
18 the number of copies of the petition required by rule adopted by the ~~commission office~~
19 of the commissioner of tax appeals. If a municipality appeals, its appeal shall set
20 forth that the appeal has been authorized by an order or resolution of its governing
21 body and the appeal shall be verified by a member of that governing body as
22 pleadings in courts of record are verified. The clerk of the ~~commission office of the~~
23 commissioner of tax appeals shall transmit one copy to the department of revenue,
24 or to the department of transportation, and to each party. In the case of appeals from

1 manufacturing property assessments, the person assessed shall be a party to a
2 proceeding initiated by a municipality. At the time of filing the petition, the
3 petitioner shall pay to the ~~commission~~ office of the commissioner of tax appeals a \$25
4 filing fee. The ~~commission~~ office of the commissioner of tax appeals shall deposit the
5 fee in the general fund. Within 30 days after such transmission the department of
6 revenue, except for petitions objecting to manufacturing property assessments, or
7 the department of transportation, shall file with the clerk of the ~~commission~~ office
8 of the commissioner of tax appeals an original and the number of copies of an answer
9 to the petition required by rule adopted by the ~~commission~~ office of the commissioner
10 of tax appeals and shall serve one copy on the petitioner or the petitioner's attorney
11 or agent. Within 30 days after service of the answer, the petitioner may file and serve
12 a reply in the same manner as the petition is filed. Any person entitled to be heard
13 by the ~~commission~~ office of the commissioner of tax appeals under s. 76.38 (12) (a),
14 1993 stats., or s. 76.39 (4) (c), 76.48, or 76.91 may file a petition with the ~~commission~~
15 office of the commissioner of tax appeals within the time and in the manner provided
16 for the filing of petitions in income or franchise tax cases. Such papers may be served
17 as a circuit court summons is served or by certified mail. For the purposes of this
18 subsection, a petition for review is considered timely filed if mailed by certified mail
19 in a properly addressed envelope, with postage duly prepaid, which envelope is
20 postmarked before midnight of the last day for filing.

21 (b) The petition shall set forth specifically the facts upon which the petitioner
22 relies, together with a statement of the propositions of law involved, and shall be in
23 such form as the ~~commission~~ office of the commissioner of tax appeals by rule
24 designates. After an answer is filed as provided in par. (a), the matter shall be
25 regarded as at issue and the ~~commission~~ office of the commissioner of tax appeals

1 shall set it for hearing. At all times while said appeal is pending before the
2 ~~commission~~ office of the commissioner of tax appeals, the petitioner shall keep the
3 ~~commission~~ office of the commissioner of tax appeals informed as to the petitioner's
4 residence. Upon the petitioner's failure to do so, the mailing by the ~~commission~~ office
5 of the commissioner of tax appeals of a notice of hearing, decision and order or other
6 papers by registered mail to the petitioner's attorney or to the petitioner's
7 last-known address shall constitute good and sufficient service. Petitions and
8 answers may be amended under rules to be prescribed by the ~~commission~~ office of
9 the commissioner of tax appeals.

History: 1973 c. 90; 1975 c. 39, 199; 1977 c. 29; 1979 c. 177 s. 85; 1979 c. 221; 1981 c. 20, 317; 1983 a. 27, 277; 1985 a. 29 ss. 1403 to 1411, 3202 (56) (d); 1987 a. 27
ss. 1542m, 1543m, 3202 (47) (a); 1987 a. 142, 186, 198, 312, 399, 403; 1989 a. 31; 1989 a. 56 s. 259; 1989 a. 335; 1991 a. 39, 262, 315, 316; 1993 a. 184, 213; 1995 a. 351;
1997 a. 27; 1999 a. 145; 2001 a. 16.

10 **SECTION 49.** 73.015 (title) of the statutes is amended to read:

11 **73.015 (title) Review of determination of the office of the commissioner**
12 **of tax appeals ~~commission~~.**

History: 1977 c. 29, 187; 1985 a. 29; 1987 a. 399.

13 **SECTION 50.** 73.015 (1) of the statutes is amended to read:

14 73.015 (1) This section shall provide the sole and exclusive remedy for review
15 of any decision or order of the office of the commissioner of tax appeals ~~commission~~
16 and no person may contest, in any action or proceeding, any matter reviewable by
17 the ~~commission~~ office of the commissioner of tax appeals unless such person has first
18 availed himself or herself of a hearing before the ~~commission~~ office of the
19 commissioner of tax appeals under s. 73.01 or has cross-appealed under s. 70.995 (8)
20 (a).

History: 1977 c. 29, 187; 1985 a. 29; 1987 a. 399.

21 **SECTION 51.** 73.015 (2) of the statutes is amended to read:

22 73.015 (2) Any adverse determination of the office of the commissioner of tax
23 appeals ~~commission~~ is subject to review in the manner provided in ch. 227. If the

1 circuit court construes a statute adversely to the contention of the department of
2 revenue, the department shall be deemed to acquiesce in the construction so adopted
3 unless an appeal to the court of appeals is taken, and the construction so acquiesced
4 in shall thereafter be followed by the department.

History: 1977 c. 29, 187; 1985 a. 29; 1987 a. 399. ✓

5 **SECTION 52.** 73.03 (22) of the statutes is amended to read:

6 73.03 (22) To appear by its counsel and represent the state in all matters before
7 the office of the commissioner of tax appeals commission. Except as provided in ch.
8 72 and in s. 76.08 (1), the department of justice shall provide legal counsel to appear
9 for the department in all courts, but with the consent of the attorney general a
10 member of the staff of the department may appear for the department.

History: 1971 c. 40, 215; 1973 c. 90; 1975 c. 39; 1977 c. 143; 1977 c. 196 s. 130 (7); 1977 c. 313; 1979 c. 34; 1979 c. 110 s. 60 (13); 1979 c. 221, 350; 1981 c. 20; 1981
c. 79 s. 18; 1983 a. 275 s. 15 (4); 1983 a. 524; 1983 a. 538 s. 269 (3); 1985 a. 12, 29, 273; 1987 a. 4, 27, 186; 1987 a. 312 s. 17; 1987 a. 328, 378, 399; 1989 a. 31; 1989 a. 56
s. 259; 1989 a. 74, 335; 1991 a. 39, 219, 313, 316; 1993 a. 16, 112, 205, 490; 1995 a. 27 ss. 3434g to 3440m, 9145 (1); 1995 a. 209, 233; 1997 a. 27, 35, 191, 237, 252; 1999
a. 9, 31, 185; 2001 a. 16, 44, 104, 107, 109. ✓

11 **SECTION 53.** 73.03 (25) of the statutes is amended to read:

12 73.03 (25) To settle and dispose of tax cases or issues pending before the office
13 of the commissioner of tax appeals commission when, in the judgment of the
14 department of revenue, such action is warranted in the best interests of the state;
15 and, with the approval of the attorney general, to settle and dispose of tax cases or
16 issues pending in the courts.

History: 1971 c. 40, 215; 1973 c. 90; 1975 c. 39; 1977 c. 143; 1977 c. 196 s. 130 (7); 1977 c. 313; 1979 c. 34; 1979 c. 110 s. 60 (13); 1979 c. 221, 350; 1981 c. 20; 1981
c. 79 s. 18; 1983 a. 275 s. 15 (4); 1983 a. 524; 1983 a. 538 s. 269 (3); 1985 a. 12, 29, 273; 1987 a. 4, 27, 186; 1987 a. 312 s. 17; 1987 a. 328, 378, 399; 1989 a. 31; 1989 a. 56
s. 259; 1989 a. 74, 335; 1991 a. 39, 219, 313, 316; 1993 a. 16, 112, 205, 490; 1995 a. 27 ss. 3434g to 3440m, 9145 (1); 1995 a. 209, 233; 1997 a. 27, 35, 191, 237, 252; 1999
a. 9, 31, 185; 2001 a. 16, 44, 104, 107, 109. ✓

17 **SECTION 54.** 73.04 (1) of the statutes is amended to read:

18 73.04 (1) CONTEMPTS. If any person unlawfully fails to obey any subpoena to
19 appear before the department of revenue or before the office of the commissioner of
20 tax appeals commission, or unlawfully refuses to testify, such failure or refusal shall
21 be reported to the attorney general and the department of justice shall institute
22 contempt proceedings against such person.

1 SECTION 55. 73.07 (3) of the statutes is amended to read:

2 73.07 (3) The county board of any county shall provide rooms for the use of the
3 office of the commissioner of tax appeals ~~commission~~ upon the request of the
4 ~~chairperson of the commission~~ ^{tax appeals} commissioner. Hearings of the ~~commission~~ office of
5 the commissioner of tax appeals may also be held in the department's district income
6 tax office when the ~~chairperson of the commission~~ ^{tax appeals} commissioner deems it advisable.

History: 1971 c. 42; 1973 c. 90; 1977 c. 143; 1979 c. 110 s. 60 (13); 1983 a. 275 s. 15 (4); 1983 a. 538 s. 269 (3); 1985 a. 29; 1993 a. 184.

7 SECTION 56. 76.28 (4) (a) of the statutes is amended to read:

8 76.28 (4) (a) If after filing the reports specified in sub. (7) and after the
9 department's computation and assessment of license fees under sub. (2) it is
10 determined that the amount of gross revenues reported is in error, the department
11 shall compute the additional license fee to be paid or the amount of the overpayment
12 of license fee to be refunded, as the case may be. If an additional license fee is due,
13 the department shall give notice to the light, heat and power company against whom
14 the license fee is to be levied. All such additional assessments and claims for refunds
15 for excess license fees paid are subject to the same procedure for review and final
16 determination as additional income or franchise tax assessments and claims for
17 refunds under ch. 71 as far as the same may be applicable, except that appeals of
18 denials of claims for refunds shall be made directly to the office of the commissioner
19 of tax appeals ~~commission~~ and except that the additional license fees shall become
20 delinquent 60 days after notice provided in this subsection or, if review proceedings
21 are held, 60 days following final determination of the review proceedings. All
22 additional license fees shall bear interest at the rate of 12% per year from the time

1 they should have been paid to the date on which the additional fees shall become
2 delinquent if unpaid.

3 History: 1983 a. 27, 405; 1985 a. 29, 120; 1987 a. 27; 1993 a. 205; 1995 a. 27, 351; 1997 a. 35; 1999 a. 9; 1999 a. 150 s. 672; 2001 a. 16, 107.

3 SECTION 57. 76.39 (4) (c) of the statutes is amended to read:

4 76.39 (4) (c) All additional assessments and claims for refund shall be subject
5 to the same procedure for review and final determination as is provided with respect
6 to additional assessments and refunds of income or franchise taxes in chs. 71 and 73,
7 except that appeals of denials of claims for refunds shall be made directly to the office
8 of the commissioner of tax appeals commission and except as the same may conflict
9 with this section. Delinquent taxes shall be subject to interest at the rate of 1.5% per
10 month until paid.

11 History: 1971 c. 215; 1975 c. 39, 224; 1977 c. 29, 418; 1979 c. 110 ss. 21, 60 (13); 1981 c. 20; 1983 a. 27, 189; 1985 a. 120; 1987 a. 399; 1991 a. 39; 1993 a. 453; 1995 a. 227, 237; 1997 a. 27.

11 SECTION 58. 76.48 (6) of the statutes is amended to read:

12 76.48 (6) All additional assessments and claims for refund shall be subject to
13 the same procedure for review and final determination as is provided with respect
14 to additional assessments and refunds of income or franchise taxes under chs. 71 and
15 73, except that appeals of denials of claims for refunds shall be made directly to the
16 office of the commissioner of tax appeals commission and except as such procedure
17 conflicts with this section.

18 History: 1971 c. 125, 215; 1973 c. 12; 1975 c. 39, 224; 1977 c. 29, 42, 272, 418; 1979 c. 110 s. 60 (11), (13); 1979 c. 207; 1981 c. 20; 1983 a. 27; 1985 a. 120; 1987 a. 27, 399; 1991 a. 39; 1999 a. 9; 2001 a. 16, 107.

18 SECTION 59. 77.59 (6) (b) of the statutes is amended to read:

19 77.59 (6) (b) Appeals from the department's redeterminations shall be
20 governed by the statutes applicable to income or franchise tax appeals but all appeals
21 from decisions of the office of the commissioner of tax appeals commission with

1 respect to the taxes imposed by this subchapter shall be appealed to the circuit court
2 for Dane County.

History: 1975 c. 186; 1979 c. 174, 203, 221; 1981 c. 20; 1983 a. 27; 1985 a. 29; 1985 a. 261 ss. 13g, 13m, 13t; 1987 a. 312 s. 17; 1991 a. 39, 269; 1993 a. 308, 437; 1995 a. 404.

3 SECTION 60. 77.60 (2) (c) of the statutes is amended to read:

4 77.60 (2) (c) In the case of deficiency determinations, on or before the due date
5 specified in the notice of deficiency, except that if the determination is contested
6 before the office of the commissioner of tax appeals ~~commission~~ or in the courts, on
7 or before the 30th day following the date on which the order or judgment
8 representing the final determination becomes final.

History: 1975 c. 39, 186; 1979 c. 110 s. 60 (13); 1979 c. 221, 230; 1981 c. 20; 1983 a. 27; 1985 a. 29; 1987 a. 399; 1991 a. 39, 269, 316; 1993 a. 16, 112, 408, 437; 1995 a. 27, 428; 1997 a. 237, 314; 1999 a. 9.

9 SECTION 61. 85.013 (2) (b) (intro.) of the statutes is amended to read:

10 85.013 (2) (b) (intro.) Any hearing under s. 227.42 shall be held before the office
11 of the commissioner of tax appeals ~~commission~~ under s. 73.01 if the hearing concerns
12 an additional assessment, refund or denial of refund under any of the following:

History: 1993 a. 16; 1999 a. 145.

13 SECTION 62. 121.09 (1) of the statutes is amended to read:

14 121.09 (1) If, on or after July 1, 1980, the office of the commissioner of tax
15 appeals ~~commission~~ or a court makes a final redetermination on the assessment of
16 property subject to taxation under s. 70.995 that is lower than the previous
17 assessment, or if, on or after January 1, 1982, the state board of assessors makes a
18 final redetermination on the assessment of property subject to taxation under s.
19 70.995 that is lower than the previous assessment, the school board of the school
20 district in which the property is located may, within 4 years after the date of the
21 determination, decision, or judgment, file the determination of the state board of
22 assessors, the decision of the office of the commissioner of tax appeals ~~commission~~,
23 or the judgment of the court with the state superintendent, requesting an

1 adjustment in state aid to the school district. If the state superintendent determines
2 that the determination, decision, or judgment is final and that it has been filed
3 within the 4-year period, the state shall pay to the school district in the subsequent
4 fiscal year, from the appropriation under s. 20.255 (2) (ac), an amount equal to the
5 difference between the state aid computed under s. 121.08 for the school year
6 commencing after the year subject to the valuation recertification, using the school
7 district's equalized valuation as originally certified, and the state aid computed
8 under s. 121.08 for that school year using the school district's equalized valuation as
9 recertified under s. 70.57 (2).

History: 1983 a. 372; 1985 a. 29; 1995 a. 27 s. 9145 (1); 1997 ~~f.~~ 27; 2001 a. 16.

10 **SECTION 63.** 121.09 (2) of the statutes is amended to read:

11 121.09 (2) If, on or after May 3, 1984, the state board of assessors, the office of
12 the commissioner of tax appeals ~~commission~~ or a court makes a final
13 redetermination on the assessment of property subject to taxation under s. 70.995
14 that is higher than the previous assessment, the state superintendent shall notify
15 the school district in which the property is located of the recertification by the
16 department of revenue under s. 70.57 (2). The state superintendent shall, in the
17 subsequent fiscal year, withhold from the school district's state aid entitlement
18 under s. 121.08 an amount equal to the difference between the state aid computed
19 under s. 121.08 for the school year commencing after the year subject to the valuation
20 recertification, using the school district's equalized valuation as originally certified,
21 and the state aid computed under s. 121.08 for that school year, using the school
22 district's equalized valuation as recertified under s. 70.57 (2).

History: 1983 a. 372; 1985 a. 29; 1995 a. 27 s. 9145 (1); 1997 a. 27; 2001 ~~f.~~ a. 16.

23 **SECTION 64.** 227.53 (1) (a) 1. of the statutes is amended to read:

1 227.53 (1) (a) 1. Proceedings for review shall be instituted by serving a petition
2 therefor personally or by certified mail upon the agency or one of its officials, and
3 filing the petition in the office of the clerk of the circuit court for the county where
4 the judicial review proceedings are to be held. If the agency whose decision is sought
5 to be reviewed is the office of the commissioner of tax appeals commission, the
6 banking review board, the credit union review board, the savings and loan review
7 board or the savings bank review board, the petition shall be served upon both the
8 agency whose decision is sought to be reviewed and the corresponding named
9 respondent, as specified under par. (b) 1. to 5.

History: 1971 c. 243; 1975 c. 94 s. 3; 1975 c. 414; 1977 c. 26 s. 75; 1977 c. 187; 1979 c. 90, 208, 355; 1985 a. 149 s. 10; 1985 a. 182 ss. 37, 57; Stats. 1985 s. 227.53; 1987 a. 27, 313, 399; 1991 a. 221; 1995 a. 27; 1997 a. 27; 1999 a. 9, 85; 2001 a. 38.

10 **SECTION 65.** 227.53 (1) (b) 1. of the statutes is amended to read:

11 227.53 (1) (b) 1. The office of the commissioner of tax appeals commission, the
12 department of revenue.

History: 1971 c. 243; 1975 c. 94 s. 3; 1975 c. 414; 1977 c. 26 s. 75; 1977 c. 187; 1979 c. 90, 208, 355; 1985 a. 149 s. 10; 1985 a. 182 ss. 37, 57; Stats. 1985 s. 227.53; 1987 a. 27, 313, 399; 1991 a. 221; 1995 a. 27; 1997 a. 27; 1999 a. 9, 85; 2001 a. 38.

13 **SECTION 66.** 227.53 (1) (d) of the statutes is amended to read:

14 227.53 (1) (d) Except in the case of the office of the commissioner of tax appeals
15 ~~commission~~, the banking review board, the credit union review board, the savings
16 and loan review board and the savings bank review board, the agency and all parties
17 to the proceeding before it, shall have the right to participate in the proceedings for
18 review. The court may permit other interested persons to intervene. Any person
19 petitioning the court to intervene shall serve a copy of the petition on each party who
20 appeared before the agency and any additional parties to the judicial review at least
21 5 days prior to the date set for hearing on the petition.

History: 1971 c. 243; 1975 c. 94 s. 3; 1975 c. 414; 1977 c. 26 s. 75; 1977 c. 187; 1979 c. 90, 208, 355; 1985 a. 149 s. 10; 1985 a. 182 ss. 37, 57; Stats. 1985 s. 227.53; 1987 a. 27, 313, 399; 1991 a. 221; 1995 a. 27; 1997 a. 27; 1999 a. 9, 85; 2001 a. 38.

22 **SECTION 67.** 341.43 (2) of the statutes is amended to read:

1 341.43 (2) Any person feeling aggrieved by a notice under this section of
2 additional assessment, refund or denial of refund may, within 30 days after the
3 receipt of the notice, petition the department for a redetermination. A person feeling
4 aggrieved by a redetermination may appeal to the office of the commissioner of tax
5 ~~appeals commission~~ in the manner provided for appeals of tax determinations under
6 s. 73.01 (5). If an appeal of a redetermination is not filed within the time period
7 provided under s. 73.01 (5), the redetermination is final and conclusive.

8 History: 1977 c. 29; 1987 a. 27; 1995 a. 113; 1999 a. 145.

(END)

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-1767/?dn

JK:/:....

Wlj

Cynthia:

Please review this draft carefully to ensure that it is consistent with your intent. By transforming the tax appeals commission into the office of the commissioner of tax appeals, the governor may appoint one tax appeals commissioner rather than three. The commissioner of the office of the commissioner of tax appeals may hear tax cases and assign hearing examiners from the Division of Hearings and Appeals to hear tax cases. Please contact me if you have any questions.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1767/1dn
JK:wlj:pg

January 29, 2003

Cynthia:

Please review this draft carefully to ensure that it is consistent with your intent. By transforming the tax appeals commission into the office of the commissioner of tax appeals, the governor may appoint one tax appeals commissioner rather than three. The commissioner of the office of the commissioner of tax appeals may hear tax cases and assign hearing examiners from the Division of Hearings and Appeals to hear tax cases. Please contact me if you have any questions.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

Kreye, Joseph

From: Caucutt, Dan
Sent: Monday, February 03, 2003 9:14 AM
To: Kreye, Joseph; Dombrowski, Cynthia
Subject: RE: 03-1767: Tax appeals commissioner

Joe: Please proceed.

-----Original Message-----

From: Kreye, Joseph
Sent: Monday, February 03, 2003 9:13 AM
To: Dombrowski, Cynthia
Cc: Caucutt, Dan
Subject: 03-1767: Tax appeals commissioner

FYI: If the draft that creates the office of the tax appeals commissioner is on the "in" list, I'll need to redraft it to allow for the transfer of employees from the tax appeals commission to the office of the tax appeals commissioner. Basically, I need to add a nonstatutory provision to accomplish that. Sorry for the oversight.

Joseph T. Kreye
Legislative Attorney
Legislative Reference Bureau
(608) 266-2263