

1 assessment, the department of revenue shall recertify the equalized value of the
2 school district in which the property subject to taxation under s. 70.995 is located.

3 ***-1767/3.11* SECTION 1546.** 70.64 (1) of the statutes is amended to read:

4 70.64 (1) BY THE OFFICE OF THE COMMISSIONER OF TAX APPEALS COMMISSION. The
5 assessment and determination of the relative value of taxable general property in
6 any county or taxation district, made by the department of revenue under s. 70.57,
7 may be reviewed, and a redetermination of the value of such property may be made
8 by the office of the commissioner of tax appeals commission, upon appeal by the
9 county or taxation district. The filing of such appeal in the manner provided in this
10 section by any county or taxation district shall impose upon the commission office of
11 the commissioner of tax appeals the duty, under the powers conferred upon it by s.
12 73.01 (4) (a), to review the assessment complained of. If, in its judgment based upon
13 the testimony, evidence and record made on the preliminary hearing of such appeal,
14 the commission office of the commissioner of tax appeals finds such assessment to
15 be unequal and discriminatory, it shall determine to correct such assessment to bring
16 it into substantial compliance with law. Except as provided in this section, the appeal
17 shall be taken and such review and redetermination shall be made as provided in ss.
18 73.01 and 73.015 and under the rules governing the procedure of the commission
19 office of the commissioner of tax appeals.

20 ***-1767/3.12* SECTION 1547.** 70.64 (3) (intro.) of the statutes is amended to
21 read:

22 70.64 (3) FORM OF APPEAL. (intro.) To accomplish an appeal there shall be filed
23 with the office of the commissioner of tax appeals commission on or before October
24 15 an appeal in writing setting forth:

25 ***-1767/3.13* SECTION 1548.** 70.64 (3) (a) of the statutes is amended to read:

1 70.64 (3) (a) That the county or taxation district, naming the same, appeals to
2 the office of the commissioner of tax appeals commission from the assessment made
3 by the department of revenue under s. 70.57, specifying the date of such assessment.

4 *~~1767/3.14~~* SECTION 1549. 70.64 (4) of the statutes is amended to read:

5 70.64 (4) CERTIFIED COPIES. Upon the filing of such appeal, the clerk of the
6 county or taxation district, without delay, shall prepare certified copies of it, together
7 with certified copies of the value established by the department of revenue from
8 which the appeal is taken and a complete list showing the clerk of each taxation
9 district within the county and the post-office address of each. The clerk shall mail
10 by certified mail 4 sets of certified copies to the office of the commissioner of tax
11 appeals commission and one set of the copies to the department of revenue, the
12 county clerk and the clerk of each taxation district within the county.

13 *~~1767/3.15~~* SECTION 1550. 70.64 (5) of the statutes is amended to read:

14 70.64 (5) APPEARANCE. Not later than 30 days after the clerk of the county or
15 taxation district has mailed the certified copies, unless the time is extended by order
16 of the office of the commissioner of tax appeals commission, any county, town, city
17 or village may cause an appearance to be entered in its behalf before the ~~commission~~
18 office of the commissioner in support of the appeal and uniting with the appellant for
19 the relief demanded; and by verified petition or statement showing grounds therefor
20 may apply for other or further review and redetermination than that demanded in
21 the appeal. Within the same time the county, town, city or village in the county may
22 in the same manner have its appearance entered in opposition to the appeal and to
23 the relief demanded. Such appearances shall be authorized in the manner for
24 authorizing an appeal under sub. (2). When so authorized the interests of the county,
25 town, city or village authorizing it shall be in the charge of the chairperson, mayor

1 or president thereof unless otherwise directed by the body authorizing such
2 appearance; and attorneys may be employed in that behalf. In such appearances any
3 2 or more of the towns, cities and villages of the county may join if united in support
4 of or in opposition to the appeal. Four copies of each appearance, petition or
5 statement mentioned in this subsection shall be filed in ~~the offices of the~~ office of the
6 commissioner of tax appeals ~~commission~~ and a copy of each mailed by certified mail
7 to the department of revenue, to the county clerk, and to the clerk of each town, city
8 and village within the county, and a copy to the attorney authorized to appear on
9 behalf of the county or any town, city or village within the county.

10 *~~1767/3.16~~* SECTION 1551. 70.64 (6) of the statutes is amended to read:

11 70.64 (6) HEARING. As soon as practicable, the ~~commission~~ office of the
12 commissioner of tax appeals shall set a time and place for preliminary hearing of
13 such appeal. At least 10 days before the time set for such hearing, the ~~commission~~
14 office of the commissioner of tax appeals shall cause notice thereof to be mailed by
15 certified mail to the county clerk and to the attorney or the clerk of each town, city
16 and village in whose behalf an appearance has been entered in the matter of such
17 appeal, and to the clerk of each town, city or village which has not appeared, and mail
18 a like notice to the clerk of the taxation district taking such appeal and to the
19 department of revenue. The department of revenue shall be prepared to present to
20 the ~~commission~~ office of the commissioner of tax appeals at such time during the
21 course of the hearings as the ~~commission~~ office requires, the full value of all property
22 subject to general property taxation in each town, village and city of the county, as
23 determined by the department according to s. 70.57 (1) or in the case of a complaint
24 by a taxation district under a county assessor such information as the department
25 has in its possession. Said hearing may be adjourned, in the discretion of the office

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1 of the commissioner of tax appeals ~~commission~~, as often and to such times and places
2 as may be necessary in order to determine the facts. If satisfied that no substantial
3 injustice has been done in the taxation district assessment appealed from, the
4 ~~commission~~ office of the commissioner of tax appeals in its discretion may dismiss
5 such appeal. If satisfied that substantial injustice has been done in the taxation
6 district assessment, the ~~commission~~ office of the commissioner of tax appeals shall
7 determine to revalue any or all of the taxation districts in the county, which it deems
8 necessary, in a manner which in its judgment is best calculated to secure substantial
9 justice.

10 *~~1767/3.17~~* SECTION 1552. 70.64 (7) of the statutes is amended to read:

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

1 so far as applicable, including authority to administer oaths and to examine property
2 owners and witnesses under oath as to the quantity and value of the property subject
3 to assessment belonging to any person or within any taxation district to which the
4 investigation shall extend.

5 ***-1767/3.18* SECTION 1553.** 70.64 (8) of the statutes is amended to read:

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

16 ***-1767/3.19* SECTION 1554.** 70.64 (9) of the statutes is amended to read:

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

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1 be subject to all the forfeitures and penalties imposed by law for false statements to
2 assessors and boards of review.

3 *–1767/3.20* SECTION 1555. 70.64 (10) of the statutes is amended to read:

4 70.64 (10) DETERMINATION. The office of the commissioner of tax appeals
5 ~~commission~~ shall make its determination upon such appeal without unreasonable
6 delay and shall file a copy thereof in the office of the county clerk and mail by certified
7 mail a like copy to the department of revenue and to the clerk and attorney of the
8 taxation district appealing, and a copy to the clerk and attorney of each taxation
9 district having appeared. In such determination the ~~commission~~ office of the
10 commissioner of tax appeals shall set forth the relative value of the taxable general
11 property in each town, city and village of such county as found by them, and what
12 sum, if any, shall be added to or deducted from the aggregate value of taxable
13 property in each such taxation district as fixed in the determination of the
14 department of revenue from which such appeal was taken in order to produce a
15 relatively just and equitable taxation district assessment. Such determination shall
16 be final.

17 *–1767/3.21* SECTION 1556. 70.64 (11) of the statutes is amended to read:

18 70.64 (11) COMPUTATION. The determination of the ~~commission~~ office of the
19 commissioner of tax appeals shall not affect the validity of taxes apportioned in
20 accordance with the taxation district assessment from which such appeal was taken;
21 but if it is determined upon such appeal that such taxation district assessment is
22 relatively unequal, such inequality shall be remedied and compensated in the
23 apportionment of state and county taxes in such county next following the
24 determination of ~~said commission~~ the office of the commissioner of tax appeals in the
25 following manner: Each town, city and village whose valuation in such taxation

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

13 *~~1767/3.22~~* SECTION 1557. 70.64 (12) of the statutes is amended to read:

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

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

14 ***-0576/8.65* SECTION 1558.** 70.99 (3) (a) of the statutes is amended to read:

15 70.99 (3) (a) The state department of ~~employment relations~~ administration
16 shall recommend a reasonable salary range for the county assessor for each county
17 based upon pay for comparable work or qualifications in that county. If, by
18 contractual agreement under s. 66.0301, 2 or more counties join to employ one county
19 assessor with the approval of the secretary of revenue, the department of
20 ~~employment relations~~ administration shall recommend a reasonable salary range
21 for the county assessor under the agreement. The department of revenue shall assist
22 the county in establishing the budget for the county assessor's offices, including the
23 number of personnel and their qualifications, based on the anticipated workload.

24 ***-1680/2.4* SECTION 1559.** 70.995 (title) of the statutes is amended to read:

25 **70.995 (title) ~~State assessment~~ Assessment of manufacturing property.**

1 *~~1680/2.5~~* SECTION 1560. 70.995 (4) of the statutes is amended to read:

2 70.995 (4) ~~Whenever real property or tangible personal property is used for~~
3 ~~one, or some combination, of the processes mentioned in sub. (3) and also for other~~
4 ~~purposes, the~~ The department of revenue, if satisfied that there is substantial use
5 ~~in one or some combination of such processes, may assess the~~ shall establish
6 standards and procedures for the assessment of property under this section. ~~For all~~
7 ~~purposes of this section the department of revenue shall have sole discretion for the~~
8 ~~determination of what is substantial use and what description of real property or~~
9 ~~what unit of tangible personal property shall constitute “the property” to be included~~
10 ~~for assessment purposes, and, in connection herewith, the department may include~~
11 ~~in a real property unit, real property owned by different persons. Vacant property~~
12 ~~designed for use in manufacturing, assembling, processing, fabricating, making or~~
13 ~~milling tangible property for profit may be assessed under this section or under s.~~
14 ~~70.32 (1), and the period of vacancy may not be the sole ground for making that~~
15 ~~determination. In those specific instances where a portion of a description of real~~
16 ~~property includes manufacturing property rented or leased and operated by a~~
17 ~~separate person which does not satisfy the substantial use qualification for the entire~~
18 ~~property, the local assessor shall assess the entire real property description and all~~
19 ~~personal property not exempt under s. 70.11 (27). The applicable portions of the~~
20 ~~standard manufacturing property report form under sub. (12) as they relate to~~
21 ~~manufacturing machinery and equipment shall be submitted by such person and~~
22 shall publish such standards and procedures in the property tax assessment manual
23 provided under s. 73.03 (2a).

24 *~~1680/2.6~~* SECTION 1561. 70.995 (5) of the statutes is amended to read:

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1 70.995 (5) ~~The department of revenue~~ taxation district assessor of the taxation
2 district in which the property is located shall assess all property of manufacturing
3 establishments included under subs. (1) and (2) as of the close of January 1 of each
4 year, ~~if on or before March 1 of that year the department has classified the property~~
5 ~~as manufacturing or the owner of the property has requested, in writing, that the~~
6 ~~department make such a classification and the department later does so. A change~~
7 ~~in ownership, location, or name of the manufacturing establishment does not~~
8 ~~necessitate a new request.~~ In assessing lands from which metalliferous minerals are
9 being extracted and valued for purposes of the tax under s. 70.375, the value of the
10 metalliferous mineral content of such lands shall be excluded.

11 *~~1680/2.7~~* SECTION 1562. 70.995 (6) of the statutes is repealed.

12 *~~1680/2.8~~* SECTION 1563. 70.995 (7) (a) of the statutes is renumbered 70.995
13 (7) and amended to read:

14 70.995 (7) ~~Each manufacturing property assessed by~~ The taxation district
15 assessor shall notify the department of revenue shall be entered of all manufacturing
16 property located and assessed in the taxation district and the department shall enter
17 such property on a state manufacturing property assessment roll ~~for each~~
18 ~~municipality that has manufacturing property as set forth in subs. (1) and (2).~~
19 ~~Notification of the individual manufacturing property assessments contained in the~~
20 ~~roll shall be furnished by the department to the municipal clerk~~ that identifies all
21 such property by the municipality in which the property is located.

22 *~~1680/2.9~~* SECTION 1564. 70.995 (7) (b) of the statutes is repealed.

23 *~~1767/3.23~~* SECTION 1565. 70.995 (8) (a) of the statutes is amended to read:

24 70.995 (8) (a) The secretary of revenue shall establish a state board of
25 assessors, which shall be comprised of the members of the department of revenue

1 whom the secretary designates. The state board of assessors shall investigate any
2 objection filed under par. (c) ~~or (d)~~ if the fee under that paragraph is paid. The state
3 board of assessors, after having made the investigation, shall notify the person
4 assessed or the person's agent and the appropriate municipality of its determination
5 by 1st class mail or electronic mail. Beginning with objections filed in 1989, the state
6 board of assessors shall make its determination on or before April 1 of the year after
7 the filing. If the determination results in a refund of property taxes paid, the state
8 board of assessors shall include in the determination a finding of whether the refund
9 is due to false or incomplete information supplied by the person assessed. The person
10 assessed or the municipality having been notified of the determination of the state
11 board of assessors shall be deemed to have accepted the determination unless the
12 person or municipality files a petition for review with the clerk of the office of the
13 commissioner of tax appeals commission as provided in s. 73.01 (5) and the rules of
14 practice promulgated by the ~~commission~~ office of the commissioner of tax appeals.
15 If an assessment is reduced by the state board of assessors, the municipality affected
16 may file an appeal seeking review of the reduction, or may, within 30 days after the
17 person assessed files a petition for review, file a cross–appeal, before the office of the
18 commissioner of tax appeals commission even though the municipality did not file
19 an objection to the assessment with the board. ~~If the board does not overrule a~~
20 ~~change from assessment under this section to assessment under s. 70.32 (1), the~~
21 ~~affected municipality may file an appeal before the tax appeals commission.~~ If an
22 assessment is increased by the board, the person assessed may file an appeal seeking
23 review of the increase, or may, within 30 days after the municipality files a petition
24 for review, file a cross–appeal, before the ~~commission~~ office of the commissioner of

1 tax appeals even though the person did not file an objection to the assessment with
2 the board.

****NOTE: This is reconciled s. 70.995 (8) (a). This SECTION has been affected by
drafts with the following LRB numbers: LRB-1767/2 and LRB-1680/1.

3 ***-1680/2.10* SECTION 1566.** 70.995 (8) (b) 1. of the statutes is renumbered
4 70.995 (8) (b) and amended to read:

5 70.995 (8) (b) ~~The department of revenue~~ taxation district in which the
6 manufacturing property is located shall annually notify each manufacturer assessed
7 under this section ~~and the municipality in which the manufacturing property is~~
8 ~~located~~ of the full value of all real and personal property owned by the manufacturer
9 that is located in the taxation district. The notice shall be in writing and shall be sent
10 by 1st class mail or electronic mail. In addition, the notice shall specify that
11 objections to valuation, amount, or taxability must be filed with the state board of
12 assessors within 60 days of issuance of the notice of assessment, that objections to
13 a change from assessment under this section to assessment under s. 70.32 (1) must
14 be filed within 60 days after receipt of the notice, that the fee under par. (c) 1. ~~or (d)~~
15 must be paid and that the objection is not filed until the fee is paid. A statement shall
16 be attached to the assessment roll indicating that the notices required by this section
17 have been mailed and failure to receive the notice does not affect the validity of the
18 assessments, the resulting tax on real or personal property, the procedures of the
19 office of the commissioner of tax appeals ~~commission~~ or of the state board of
20 assessors, or the enforcement of delinquent taxes by statutory means.

****NOTE: This is reconciled s. 70.995 (8) (b). This SECTION has been affected by
drafts with the following LRB numbers: LRB-1680/1 and LRB-1767/2.

21 ***-1680/2.11* SECTION 1567.** 70.995 (8) (b) 2. of the statutes is repealed.

22 ***-1680/2.12* SECTION 1568.** 70.995 (8) (c) 1. of the statutes is amended to read:

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

****NOTE: This is reconciled s. 70.995 (8) (c) 1. This SECTION has been affected by
drafts with the following LRB numbers: LRB-1680/1 and LRB-1767/2.

16 ***-1680/2.13*** SECTION 1569. 70.995 (8) (c) 2. of the statutes is amended to read:
17 70.995 (8) (c) 2. A manufacturer who files an objection under subd. 1. may file
18 supplemental information to support the manufacturer's objection within 60 days
19 from the date the objection is filed. The state board of assessors shall notify the
20 municipality taxation district in which the manufacturer's property is located of
21 supplemental information filed by the manufacturer under this subdivision, if the
22 municipality taxation district has filed an appeal related to the objection.

23 ***-1680/2.14*** SECTION 1570. 70.995 (8) (d) of the statutes is repealed.

1 *~~1680/2.15~~* SECTION 1571. 70.995 (8) (dm) of the statutes is amended to read:

2 70.995 (8) (dm) The department shall refund filing fees paid under par. (c) 1.
3 or ~~(d)~~ if the appeal in respect to the fee is denied because of lack of jurisdiction.

4 *~~1767/3.24~~* SECTION 1572. 70.995 (8) (e) of the statutes is amended to read:

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

13 *~~1767/3.25~~* SECTION 1573. 70.995 (9) of the statutes is amended to read:

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

17 *~~1680/2.16~~* SECTION 1574. 70.995 (10) of the statutes is amended to read:

18 70.995 (10) ~~Municipalities, and counties with a county assessor system,~~
19 Taxation districts shall have access to all manufacturing property for the purpose of
20 making appraisals of valuation of such property and may employ appraisal
21 personnel, who need not be certified under s. 70.05 (4), for such purpose.

22 *~~1680/2.17~~* SECTION 1575. 70.995 (11) of the statutes is repealed.

23 *~~1680/2.18~~* SECTION 1576. 70.995 (12) (a) of the statutes is amended to read:

24 70.995 (12) (a) The department of revenue shall prescribe a standard
25 manufacturing property report form that shall be submitted annually to the taxation

1 district in which the property is located for each real estate parcel and each personal
2 property account on or before March 1 by all manufacturers whose property is
3 assessed under this section. The report form shall contain all information considered
4 necessary by the department and shall include, without limitation, income and
5 operating statements, fixed asset schedules and a report of new construction or
6 demolition. Failure to submit the report shall result in denial of any right of
7 redetermination by the state board of assessors or the office of the commission of tax
8 ~~appeals commission~~. If any property is omitted or understated in the assessment roll
9 in any of the next 5 previous years, the assessor shall enter the value of the omitted
10 or understated property once for each previous year of the omission or
11 understatement. The assessor shall affix a just valuation to each entry for a former
12 year as it should have been assessed according to the assessor's best judgment. Taxes
13 shall be apportioned and collected on the tax roll for each entry, on the basis of the
14 net tax rate for the year of the omission, taking into account credits under s. 79.10.
15 In the case of omitted property, interest shall be added at the rate of 0.0267% per day
16 for the period of time between the date when the form is required to be submitted and
17 the date when the assessor affixes the just valuation. ~~In the case of underpayments~~
18 ~~determined after an objection under s. 70.995 (8) (d), interest shall be added at the~~
19 ~~average annual discount interest rate determined by the last auction of 6-month~~
20 ~~U.S. treasury bills before the objection per day for the period of time between the date~~
21 ~~when the tax was due and the date when it is paid.~~

***NOTE: This is reconciled s. 70.995 (12) (a). This SECTION has been affected by
drafts with the following LRB numbers: LRB-1680/1 and LRB-1767/2.

22 ***-1680/2.19* SECTION 1577.** 70.995 (12) (b) of the statutes is amended to read:

1 70.995 (12) (b) ~~The department of revenue~~ taxation district shall allow an
2 extension to April 1 of the due date for filing the report forms required under par. (a)
3 if a written application for an extension, stating the reason for the request, is filed
4 with the department on or before March 1.

5 *~~1680/2.20~~* SECTION 1578. 70.995 (12) (c) of the statutes is amended to read:

6 70.995 (12) (c) Unless the taxpayer shows that the failure is due to reasonable
7 cause, if a taxpayer fails to file any form required under par. (a) for property that the
8 ~~department of revenue~~ was assessed during under this section in the previous year
9 by the due date or by any extension of the due date that has been granted, the
10 taxpayer shall pay to the ~~department of revenue~~ taxation district in which the
11 property is located a penalty of \$25 if the form is filed 1 to 10 days late; \$50 or 0.05%
12 of the previous year's assessment, whichever is greater, but not more than \$250, if
13 the form is filed 11 to 30 days late; and \$100 or 0.1% of the previous year's
14 assessment, whichever is greater, but not more than \$750, if the form is filed more
15 than 30 days late. Penalties are due 30 days after they are assessed and are
16 delinquent if not paid on or before that date. ~~The department~~ taxation district may
17 refund all or part of any penalty it assesses under this paragraph if it finds
18 reasonable grounds for late filing.

19 *~~1680/2.21~~* SECTION 1579. 70.995 (12r) of the statutes is amended to read:

20 70.995 (12r) ~~The department of revenue~~ Each taxation district shall calculate
21 the value of property located in the taxation district that is used in manufacturing,
22 as defined in this section, and that is exempt under s. 70.11 (39) and (39m).

23 *~~1680/2.22~~* SECTION 1580. 70.995 (13) of the statutes is repealed.

24 *~~0529/4.125~~* SECTION 1581. 71.10 (5) (h) (intro.) of the statutes is amended
25 to read:

1 71.10 (5) (h) *Certification of amounts.* (intro.) Annually, on or before September
2 15, the secretary of revenue shall certify to the department of natural resources, and
3 the department of administration ~~and the state treasurer:~~

4 *~~-0529/4.126~~* SECTION 1582. 71.10 (5e) (h) (intro.) of the statutes is amended
5 to read:

6 71.10 (5e) (h) *Certification of amounts.* (intro.) Annually, on or before
7 September 15, the secretary of revenue shall certify to the district board under
8 subch. IV of ch. 229, and the department of administration ~~and the state treasurer:~~

9 *~~-0529/4.127~~* SECTION 1583. 71.30 (10) (h) (intro.) of the statutes is amended
10 to read:

11 71.30 (10) (h) *Certification of amounts.* (intro.) Annually, on or before
12 September 15, the secretary of revenue shall certify to the department of natural
13 resources, and the department of administration ~~and the state treasurer:~~

14 *~~-0529/4.128~~* SECTION 1584. 71.74 (13) (a) of the statutes is amended to read:

15 71.74 (13) (a) If the tax is increased the department shall proceed to collect the
16 additional tax in the same manner as other income or franchise taxes are collected.
17 If the income or franchise taxes are decreased upon direction of the department the
18 ~~state treasurer~~ secretary of administration shall refund to the taxpayer such part of
19 the overpayment as was actually paid in cash, and the certification of the
20 overpayment by the department shall be sufficient authorization to the ~~treasurer~~
21 secretary of administration for the refunding of the overpayment. No refund of
22 income or franchise tax shall be made by the ~~treasurer~~ secretary of administration
23 unless the refund is so certified. The part of the overpayment paid to the county and
24 the local taxation district shall be deducted by the ~~state treasurer~~ secretary of

1 administration in the ~~treasurer's~~ secretary's next settlement with the county and
2 local treasurer.

3 *~~0529/4.129~~* SECTION 1585. 71.74 (13) (b) of the statutes is amended to read:

4 71.74 (13) (b) No action or proceeding whatsoever shall be brought against the
5 state or the ~~treasurer thereof~~ secretary of administration for the recovery, refund, or
6 credit of any income or surtaxes; except in case the ~~state treasurer~~ secretary of
7 administration shall neglect or refuse for a period of 60 days to refund any
8 overpayment of any income or surtaxes certified, the taxpayer may maintain an
9 action to collect the overpayment against the ~~treasurer~~ secretary of administration
10 so neglecting or refusing to refund such overpayment, without filing a claim for
11 refund with ~~such treasurer~~ the secretary of administration, provided that such
12 action shall be commenced within one year after the certification of such
13 overpayment.

14 *~~0529/4.130~~* SECTION 1586. 71.74 (14) of the statutes is amended to read:

15 71.74 (14) ADDITIONAL REMEDY TO COLLECT TAX. The department may also
16 proceed under s. 71.91 (5) for the collection of any additional assessment of income
17 or franchise taxes or surtaxes, after notice thereof has been given under sub. (11) and
18 before the same shall have become delinquent, when it has reasonable grounds to
19 believe that the collection of such additional assessment will be jeopardized by delay.
20 In such cases notice of the intention to so proceed shall be given by registered mail
21 to the taxpayer, and the warrant of the department shall not issue if the taxpayer
22 within 10 days after such notice furnishes a bond in such amount, not exceeding
23 double the amount of the tax, and with such sureties as the department shall
24 approve, conditioned upon the payment of so much of the additional taxes as shall
25 finally be determined to be due, together with interest thereon as provided by s. 71.82

1 (1) (a). Nothing in this subsection shall affect the review of additional assessments
2 provided by ss. 71.88 (1) (a) and (2) (a), 71.89 (2), 73.01, and 73.015, and any amounts
3 collected under this subsection shall be deposited with the ~~state treasurer~~ secretary
4 of administration and disbursed after final determination of the taxes as are
5 amounts deposited under s. 71.90 (2).

6 ***-0529/4.131* SECTION 1587.** 71.80 (1) (e) of the statutes is amended to read:

7 71.80 (1) (e) Representatives of the department directed by it to accept
8 payment of income or franchise taxes shall file bonds with the ~~state treasurer~~
9 secretary of administration in such amount and with such sureties as the state
10 treasurer shall direct and approve.

11 ***-0529/4.132* SECTION 1588.** 71.80 (16) (b) of the statutes is amended to read:

12 71.80 (16) (b) A construction contractor required to file a surety bond under par.
13 (a) may, in lieu of such requirement, but subject to approval by the department,
14 deposit with the ~~state treasurer~~ secretary of administration an amount of cash equal
15 to the face of the bond that would otherwise be required. If an offer to deposit is made,
16 the department shall issue a certificate to the ~~state treasurer~~ secretary of
17 administration authorizing said ~~treasurer~~ secretary to accept payment of such
18 moneys and to give his or her receipt therefor. A copy of such certificate shall be
19 mailed to the contractor who shall, within the time fixed by the department, pay such
20 amount to ~~said treasurer~~ the secretary of administration. A copy of the receipt of the
21 ~~state treasurer~~ secretary of administration shall be filed with the department. Upon
22 final determination by the department of such contractor's liability for state income
23 or franchise taxes, required unemployment insurance contributions, sales and use
24 taxes, and income taxes withheld from wages of employees, interest and penalties,
25 by reason of such contract or contracts, the department shall certify to the state

1 ~~treasurer~~ secretary of administration the amount of taxes, penalties, and interest as
2 finally determined, shall instruct the ~~treasurer~~ secretary of administration as to the
3 proper distribution of such amount, and shall state the amount, if any, to be refunded
4 to such contractor. The ~~state treasurer~~ secretary of administration shall make the
5 payments directed by such certificate within 30 days after receipt thereof. Amounts
6 refunded to the contractor shall be without interest.

7 *~~0529/4.133~~* SECTION 1589. 71.80 (17) of the statutes is amended to read:

8 71.80 (17) TAX RECEIPTS TRANSMITTED TO ~~STATE TREASURER~~ THE SECRETARY OF
9 ADMINISTRATION. Within 15 days after receipt of any income or franchise tax
10 payments, the department shall transmit the same to the ~~state treasurer~~ secretary
11 of administration.

12 *~~1767/3.26~~* SECTION 1590. 71.82 (2) (d) of the statutes is amended to read:

13 71.82 (2) (d) *Withholding tax*. Of the amounts required to be withheld any
14 amount not deposited or paid over to the department within the time required shall
15 be deemed delinquent and deposit reports or withholding reports filed after the due
16 date shall be deemed late. Delinquent deposits or payments shall bear interest at
17 the rate of 1.5% per month from the date deposits or payments are required under
18 this section until deposited or paid over to the department. The department shall
19 provide by rule for reduction of interest on delinquent deposits to 12% per year in
20 stated instances wherein the secretary of revenue determines reduction fair and
21 equitable. In the case of a timely filed deposit or withholding report, withheld taxes
22 shall become delinquent if not deposited or paid over on or before the due date of the
23 report. In the case of no report filed or a report filed late, withheld taxes shall become
24 delinquent if not deposited or paid over by the due date of the report. In the case of
25 an assessment under s. 71.83 (1) (b) 2., the amount assessed shall become delinquent

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

6 ***-1767/3.27* SECTION 1591.** 71.88 (2) (title) of the statutes is amended to read:

7 71.88 (2) (title) APPEAL TO THE WISCONSIN OFFICE OF THE COMMISSIONER OF TAX
8 APPEALS COMMISSION.

9 ***-1767/3.28* SECTION 1592.** 71.88 (2) (a) of the statutes is amended to read:

10 71.88 (2) (a) *Appeal of the department's redetermination of assessments and*
11 *claims for refund.* A person feeling aggrieved by the department's redetermination
12 may appeal to the office of the commissioner of tax appeals commission by filing a
13 petition with the clerk of the commission office of the commissioner of tax appeals
14 as provided by law and the rules of practice promulgated by the commission office
15 of the commissioner of tax appeals. If a petition is not filed with the commission office
16 of the commissioner of tax appeals within the time provided in s. 73.01 or, except as
17 provided in s. 71.75 (5), if no petition for redetermination is made within the time
18 provided the assessment, refund, or denial of refund shall be final and conclusive.

19 ***-1767/3.29* SECTION 1593.** 71.88 (2) (b) of the statutes is amended to read:

20 71.88 (2) (b) *Appeal of department's redetermination of credits.* Any person
21 aggrieved by the department of revenue's redetermination of a credit under s. 71.07
22 (3m) or (6), 71.28 (1) or (2m) or 71.47 (1) or (2m) or subch. VIII or IX, except when the
23 denial is based upon late filing of claim for credit or is based upon a redetermination
24 under s. 71.55 (8) of rent constituting property taxes accrued as at arm's length, may
25 appeal the redetermination to the office of the commissioner of tax appeals

1 ~~commission~~ by filing a petition with the ~~commission~~ office of the commissioner of tax
2 appeals within 60 days after the redetermination, as provided under s. 73.01 (5) with
3 respect to income or franchise tax cases, and review of the ~~commission's~~ decision of
4 the office of the commissioner of tax appeals may be had under s. 73.015. For appeals
5 brought under this paragraph, the filing fee required under s. 73.01 (5) (a) does not
6 apply.

7 ***-1767/3.30* SECTION 1594.** 71.89 (1) of the statutes is amended to read:

8 71.89 (1) If the taxpayer requests a hearing, the additional tax or overpayment
9 shall not become due and payable until after hearing and determination of the tax
10 by the office of the commissioner of tax appeals ~~commission~~ or disposition of the
11 appeal pursuant to stipulation and order under ss. 73.01 (4) (a) and 73.03 (25).

12 ***-1767/3.31* SECTION 1595.** 71.89 (2) of the statutes is amended to read:

13 71.89 (2) No person against whom an assessment of income or franchise tax has
14 been made shall be allowed in any action either as plaintiff or defendant or in any
15 other proceeding to question such assessment unless the requirements of ss. 71.88
16 and 71.90 (1) shall first have been complied with, and unless such person shall have
17 made full disclosure under oath at the hearing before the office of the commissioner
18 of tax appeals ~~commission~~ of any and all income that the person received. The
19 requirement of full disclosure under this subsection may be waived by the
20 department of revenue.

21 ***-1767/3.32* SECTION 1596.** 71.89 (3) of the statutes is amended to read:

22 71.89 (3) As soon as the appellant shall have filed a petition with the office of
23 the commissioner of tax appeals ~~commission~~, all collection proceedings, except
24 proceedings under s. 71.74 (14), shall be stayed until final determination of the
25 appeal and any review thereof.

1 ***-1767/3.33*** SECTION 1597. 71.89 (4) of the statutes is amended to read:

2 71.89 (4) Any person who contests an assessment before the office of the
3 commissioner of tax appeals ~~commission~~ or in court shall state in his or her petition
4 or notice of appeal what portion if any of the tax is admitted to be legally assessable
5 and correct. Within 5 days after notice by the department, the appellant shall pay
6 to the department the whole amount of the admitted tax and such tax shall be
7 appropriated in accordance with s. 25.20. Any such payment shall be considered an
8 admission of the legality of the tax thus paid, and such tax so paid cannot be
9 recovered in the pending appeal or in any other action or proceeding.

10 ***-1767/3.34*** SECTION 1598. 71.90 (2) of the statutes is amended to read:

11 71.90 (2) DEPOSIT WITH THE STATE TREASURER. At any time while the petition is
12 pending before the office of the commissioner of tax appeals ~~commission~~ or an appeal
13 in regard to that petition is pending in a court, the taxpayer may offer to deposit the
14 entire amount of the additional taxes, together with interest, with the state
15 treasurer. If an offer to deposit is made, the department of revenue shall issue a
16 certificate to the state treasurer authorizing the treasurer to accept payment of such
17 taxes together with interest to the first day of the succeeding month and to give a
18 receipt. A copy of the certificate shall be mailed to the taxpayer who shall pay the
19 taxes and interest to the treasurer within 30 days. A copy of the receipt of the state
20 treasurer shall be filed with the department. The department shall, upon final
21 determination of the appeal, certify to the state treasurer the amount of the taxes as
22 finally determined and direct the state treasurer to refund to the appellant any
23 portion of such payment which has been found to have been improperly assessed,
24 including interest. The state treasurer shall make the refunds directed by the
25 certificate within 30 days after receipt. Taxes paid to the state treasurer under this

SECTION 1598

1 subsection shall be subject to the interest provided by ss. 71.82 and 71.91 (1) (c) only
2 to the extent of the interest accrued on the taxes prior to the first day of the month
3 succeeding the application for hearing. Any portion of the amount deposited with the
4 state treasurer which is refunded to the taxpayer shall bear interest at the rate of
5 9% per year during the time that the funds are on deposit.

6 *~~0529/4.134~~* SECTION 1599. 71.90 (2) of the statutes, as affected by 2003
7 Wisconsin Act (this act), is amended to read:

8 71.90 (2) ~~DEPOSIT WITH THE STATE TREASURER~~ SECRETARY OF ADMINISTRATION. At
9 any time while the petition is pending before the office of the commissioner of tax
10 appeals or an appeal in regard to that petition is pending in a court, the taxpayer may
11 offer to deposit the entire amount of the additional taxes, together with interest, with
12 the ~~state treasurer~~ secretary of administration. If an offer to deposit is made, the
13 department of revenue shall issue a certificate to the ~~state treasurer~~ secretary of
14 administration authorizing the ~~treasurer~~ secretary to accept payment of such taxes
15 together with interest to the first day of the succeeding month and to give a receipt.
16 A copy of the certificate shall be mailed to the taxpayer who shall pay the taxes and
17 interest to the ~~treasurer~~ secretary of administration within 30 days. A copy of the
18 receipt of the ~~state treasurer~~ secretary of administration shall be filed with the
19 department. The department shall, upon final determination of the appeal, certify
20 to the ~~state treasurer~~ secretary of administration the amount of the taxes as finally
21 determined and direct the ~~state treasurer~~ secretary of administration to refund to
22 the appellant any portion of such payment which has been found to have been
23 improperly assessed, including interest. The ~~state treasurer~~ secretary of
24 administration shall make the refunds directed by the certificate within 30 days
25 after receipt. Taxes paid to the ~~state treasurer~~ secretary of administration under this

1 subsection shall be subject to the interest provided by ss. 71.82 and 71.91 (1) (c) only
2 to the extent of the interest accrued on the taxes prior to the first day of the month
3 succeeding the application for hearing. Any portion of the amount deposited with the
4 ~~state treasurer~~ secretary of administration which is refunded to the taxpayer shall
5 bear interest at the rate of 9% per year during the time that the funds are on deposit.

***NOTE: This is reconciled s. 71.90 (2). This SECTION has been affected by drafts
with the following LRB numbers: LRB-0529 and LRB-1767.

6 ***-1767/3.35* SECTION 1600.** 71.91 (1) (b) of the statutes is amended to read:
7 71.91 (1) (b) *Withholding.* Any amount not deposited or paid over to the
8 department, or to the person that the department prescribes, within the time
9 required shall be deemed delinquent and deposit reports or withholding reports filed
10 after the due date shall be deemed late. In the case of a timely filed deposit or
11 withholding report, withheld taxes shall become delinquent if not deposited or paid
12 over on or before the due date of the report. In the case of no report filed or a report
13 filed late, withheld taxes shall become delinquent if not deposited or paid over by the
14 due date of the report. In the case of an assessment under s. 71.83 (1) (b) 2., the
15 amount assessed shall become delinquent if not paid on or before the due date
16 specified in the notice of deficiency, but if the assessment is contested before the office
17 of the commissioner of tax appeals ~~commission~~ or in the courts, it shall become
18 delinquent on the 30th day following the date on which the order or judgment
19 representing final determination becomes final.

20 ***-1767/3.36* SECTION 1601.** 71.91 (1) (c) of the statutes is amended to read:
21 71.91 (1) (c) *Contested income and franchise tax assessments.* Any additional
22 income or franchise tax assessment contested before the office of the commissioner
23 of tax appeals ~~commission~~ or in the courts, which is finally determined to be correct,

1 shall become delinquent if not paid on or before the 30th day following the date on
2 which the order or judgment representing such final determination becomes final
3 and conclusive. Any additional income or franchise tax assessment so contested
4 shall be subject to s. 71.74 (14).

5 ***-0529/4.135* SECTION 1602.** 71.91 (5) (h) of the statutes is amended to read:

6 71.91 (5) (h) All fees and compensation of officials or other persons performing
7 any act or functions required in carrying out this subchapter, except such as are by
8 this subchapter to be paid to such officials or persons by the taxpayer, shall, upon
9 presentation to the department of revenue of an itemized and verified statement of
10 the amount due, be paid ~~by the state treasurer,~~ upon audit by the department of
11 administration on the certificate of the secretary of revenue, by the secretary of
12 administration and charged to the proper appropriation for the department of
13 revenue. No public official shall be entitled to demand prepayment of any fee for the
14 performance of any official act required in carrying out this subchapter.

15 ***-0529/4.136* SECTION 1603.** 71.91 (7) (e) of the statutes is amended to read:

16 71.91 (7) (e) Paragraphs (b) to (d) shall apply in any case in which the employer
17 is the United States or any instrumentality thereof or this state or any municipality
18 or other subordinate unit thereof except those provisions imposing a liability on the
19 employer for failure to withhold or remit. But an amount equal to any amount
20 withheld by any municipality or other subordinate unit of this state under this
21 subsection and not remitted to the department as required by this subsection shall
22 be retained by the ~~state treasurer~~ secretary of administration from funds otherwise
23 payable to any such municipality or subordinate unit, and transmitted instead to the
24 department, upon certification by the secretary of revenue.

25 ***-0229/2.9* SECTION 1604.** 71.93 (1) (a) 4. of the statutes is amended to read:

1 *-1767/3.38* SECTION 1609. 73.01 (title) of the statutes is amended to read:

2 73.01 (title) ~~Tax Office of the commissioner of tax appeals commission.~~

3 *-1767/3.39* SECTION 1610. 73.01 (1) (a) of the statutes is repealed.

4 *-1767/3.40* SECTION 1611. 73.01 (1) (bm) of the statutes is created to read:

5 73.01 (1) (bm) “Tax appeals commissioner” means the commissioner of the
6 office of the commissioner of tax appeals, as appointed under ss. 15.06 (1) (bm) and
7 15.105 (1m).

8 *-1767/3.41* SECTION 1612. 73.01 (2) of the statutes is amended to read:

9 73.01 (2) EMPLOYEES. ~~The chairperson of the commission tax appeals~~
10 ~~commissioner~~ may appoint, under the classified service, such employees for the
11 ~~commission office of the commissioner of tax appeals~~ as are necessary.

12 *-1767/3.42* SECTION 1613. 73.01 (3) of the statutes is amended to read:

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

20 (b) ~~The commission office of the commissioner of tax appeals~~ shall provide for
21 the publication of such of its reports, decisions and opinions as are of public interest
22 in such form as it deems best adapted for public convenience and use. Such
23 publications shall constitute the official reports of the ~~commission office of the~~
24 ~~commissioner of tax appeals~~ and shall be made available for sale and distribution to
25 the public under ch. 35. In addition to any report submitted under s. 15.06 (7), the

1 ~~commission~~ office of the commissioner of tax appeals shall make additional reports
2 to the governor or the legislature as they request. The ~~commission~~ office of the
3 commissioner of tax appeals shall submit a report requested by the legislature to the
4 chief clerk of each house of the legislature, for distribution to the legislature under
5 s. 13.172 (2).

6 *–1767/3.43* SECTION 1614. 73.01 (4) of the statutes is amended to read:

7 73.01 (4) POWERS AND DUTIES DEFINED. (a) Subject to the provisions for judicial
8 review contained in s. 73.015, the ~~commission~~ office of the commissioner of tax
9 appeals shall be the final authority for the hearing and determination of all questions
10 of law and fact arising under sub. (5) and s. 72.86 (4), 1985 stats., and ss. 70.38 (4)
11 (a), 70.397, 70.64, and 70.995 (8), s. 76.38 (12) (a), 1993 stats., ss. 76.39 (4) (c), 76.48
12 (6), 76.91, 77.26 (3), 77.59 (6) (b), 78.01, 78.22, 78.40, 78.555, 139.02, 139.03, 139.06,
13 139.31, 139.315, 139.33, 139.76, 139.78, 341.405, and 341.45, subch. XIV of ch. 71,
14 and subch. VII of ch. 77. Whenever with respect to a pending appeal there is filed
15 with the ~~commission~~ office of the commissioner of tax appeals a stipulation signed
16 by the department of revenue and the adverse party, under s. 73.03 (25), or the
17 department of transportation and the adverse party agreeing to an affirmance,
18 modification, or reversal of the department of revenue's or department of
19 transportation's position with respect to some or all of the issues raised in the appeal,
20 the ~~commission~~ office of the commissioner of tax appeals shall enter an order
21 affirming or modifying in whole or in part, or canceling the assessment appealed
22 from, or allowing in whole or in part or denying the petitioner's refund claim, as the
23 case may be, pursuant to and in accordance with the stipulation filed. No
24 responsibility shall devolve upon the ~~commission~~ office of the commissioner of tax
25 appeals, respecting the signing of an order of dismissal as to any pending appeal

1 settled by the department of revenue or the department of transportation without
2 the approval of the ~~commission~~ office of the commissioner of tax appeals.

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

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

1 ~~commissioner~~ the tax appeals commissioner or by a hearing examiner, as assigned
2 by the chairperson tax appeals commissioner prior to the hearing.

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

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

1 office of the commissioner of tax appeals is warranted by the evidence. The right of
2 appeal upon questions of law raised by the pleadings or by facts stipulated or shown
3 by the findings of the ~~commission~~ office of the commissioner of tax appeals is not
4 waived.

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

23 (dn) In connection with the hearing of any matter required to be heard and
24 decided by the ~~commission~~ office of the commissioner of tax appeals, except appeals
25 arising under s. 70.64 or ch. 76, the ~~chairperson or any member of the commission~~

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

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

21 1. Except for hearings on ss. 341.405 and 341.45 and except as provided in subd.
22 2., the department of revenue shall be deemed to acquiesce in the construction so
23 adopted unless the department of revenue seeks review of the order or decision of the
24 ~~commission~~ office of the commissioner of tax appeals so construing the statute. For
25 purposes of this subdivision, the department of revenue has sought review of the

1 order or decision if it seeks review and later settles the case or withdraws its petition
2 for review or if the merits of the case are for other reasons not determined by judicial
3 review. The construction so acquiesced in shall thereafter be followed by the
4 department of revenue.

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

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

1 (g) The ~~commission~~ office of the commissioner of tax appeals shall, in
2 manufacturing property redeterminations under s. 70.995 for which a refund is due
3 a taxpayer because of a reduction in value by the ~~commission~~ office of the
4 commissioner of tax appeals, include in its determination a finding of whether the
5 reduction was due to false or incomplete information supplied by the taxpayer.

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

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

12 ~~*-1767/3.44*~~ SECTION 1615. 73.01 (4m) of the statutes is amended to read:

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

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

24 (c) If a ~~member of the commission, including the chairperson, or its hearing~~
25 ~~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.

3 *~~1767/3.45~~* SECTION 1616. 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
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
25 manufacturing property assessments, the person assessed shall be a party to a

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

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

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

9 *~~1767/3.46~~* SECTION 1617. 73.015 (title) of the statutes is amended to read:

10 73.015 (title) **Review of determination of the office of the commissioner**
11 **of tax appeals ~~commission~~.**

12 *~~1767/3.47~~* SECTION 1618. 73.015 (1) of the statutes is amended to read:

13 73.015 (1) This section shall provide the sole and exclusive remedy for review
14 of any decision or order of the office of the commissioner of tax appeals ~~commission~~
15 and no person may contest, in any action or proceeding, any matter reviewable by
16 the ~~commission~~ office of the commissioner of tax appeals unless such person has first
17 availed himself or herself of a hearing before the ~~commission~~ office of the
18 commissioner of tax appeals under s. 73.01 or has cross-appealed under s. 70.995 (8)
19 (a).

20 *~~1767/3.48~~* SECTION 1619. 73.015 (2) of the statutes is amended to read:

21 73.015 (2) Any adverse determination of the office of the commissioner of tax
22 appeals ~~commission~~ is subject to review in the manner provided in ch. 227. If the
23 circuit court construes a statute adversely to the contention of the department of
24 revenue, the department shall be deemed to acquiesce in the construction so adopted

1 unless an appeal to the court of appeals is taken, and the construction so acquiesced
2 in shall thereafter be followed by the department.

3 ***-1680/2.23* SECTION 1620.** 73.03 (2a) of the statutes is amended to read:

4 73.03 (2a) To prepare, have published and distribute to each property tax
5 assessor and to others who so request assessment manuals. The manual shall
6 discuss and illustrate accepted assessment methods, techniques and practices with
7 a view to more nearly uniform and more consistent assessments of property at the
8 local level. The manual shall be amended by the department from time to time to
9 reflect advances in the science of assessment, court decisions concerning assessment
10 practices, costs, and statistical and other information considered valuable to local
11 assessors by the department. The manual shall incorporate standards for the
12 assessment of all types of renewable energy resource systems used in this state as
13 soon as such systems are used in sufficient numbers and sufficient data exists to
14 allow the formulation of valid guidelines. The manual shall incorporate standards,
15 which the department of revenue and the state historical society of Wisconsin shall
16 develop, for the assessment of nonhistoric property in historic districts and for the
17 assessment of historic property, including but not limited to property that is being
18 preserved or restored; property that is subject to a protective easement, covenant or
19 other restriction for historic preservation purposes; property that is listed in the
20 national register of historic places in Wisconsin or in this state's register of historic
21 places and property that is designated as a historic landmark and is subject to
22 restrictions imposed by a municipality or by a landmarks commission. The manual
23 shall incorporate general guidelines about ways to determine whether property is
24 taxable in part under s. 70.1105 and examples of the ways that s. 70.1105 applies in
25 specific situations. The manual shall establish standards and procedures for the

1 assessment of manufacturing property under s. 70.995. The manual shall state that
2 assessors are required to comply with s. 70.32 (1g) and shall suggest procedures for
3 doing so. The manual or a supplement to it shall specify per acre value guidelines
4 for each municipality for various categories of agricultural land based on the income
5 that could be generated from its estimated rental for agricultural use, as defined by
6 rule, and capitalization rates established by rule. The manual shall include
7 guidelines for classifying land as agricultural land, as defined in s. 70.32 (2) (c) 1. and
8 guidelines for distinguishing between land and improvements to land. The cost of
9 the development, preparation, publication and distribution of the manual and of
10 revisions and amendments to it shall be borne by the assessors and requesters at an
11 individual volume cost or a subscription cost as determined by the department. All
12 receipts shall be credited to the appropriation under s. 20.566 (2) (hi). The
13 department may provide free assessment manuals to other state agencies or
14 exchange them at no cost with agencies of other states or of the federal government
15 for similar information or publications.

16 *~~0529/4.138~~* SECTION 1621. 73.03 (6) of the statutes is amended to read:

17 73.03 (6) In its discretion to inspect and examine or cause an inspection and
18 examination of the records of any town, city, village, or county officer whenever such
19 officer shall have failed or neglected to return properly the information as required
20 by sub. (5), within the time set by the department of revenue. Upon the completion
21 of such inspection and examination the department of revenue shall transmit to the
22 clerk of the town, city, village, or county a statement of the expenses incurred by the
23 department of revenue to secure the necessary information. Duplicates of such
24 statements shall be filed in the office of the ~~department~~ secretary of administration
25 ~~and state treasurer.~~ Within 60 days after the receipt of the above statement, the

1 same shall be audited, as other claims of towns, cities, villages, and counties are
2 audited, and shall be paid into the state treasury, in default of which the same shall
3 become a special charge against such town, city, village, or county and be included
4 in the next apportionment or certification of state taxes and charges, and collected
5 with interest at the rate of 10% per year from the date such statements were certified
6 by the department, as other special charges are certified and collected.

7 ***-1767/3.49* SECTION 1622.** 73.03 (22) of the statutes is amended to read:

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

13 ***-1767/3.50* SECTION 1623.** 73.03 (25) of the statutes is amended to read:

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

19 ***-1767/3.51* SECTION 1624.** 73.04 (1) of the statutes is amended to read:

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

25 ***-1767/3.52* SECTION 1625.** 73.07 (3) of the statutes is amended to read:

1 73.07 (3) The county board of any county shall provide rooms for the use of the
2 office of the commissioner of tax appeals ~~commission~~ upon the request of the
3 ~~chairperson of the commission~~ tax appeals commissioner. Hearings of the
4 ~~commission~~ office of the commissioner of tax appeals may also be held in the
5 department's district income tax office when the ~~chairperson of the commission~~ tax
6 appeals commissioner deems it advisable.

7 *~~0576/8.66~~* SECTION 1626. 73.09 (2) of the statutes is amended to read:

8 73.09 (2) DEPARTMENT OF REVENUE ASSESSMENT PERSONNEL. The requirements
9 established for local assessment personnel under sub. (1) shall also apply to
10 department of revenue assessment personnel commencing on January 1, 1981. The
11 department of ~~employment relations~~ administration with the assistance of the
12 department of revenue shall determine the position classifications for which
13 certification shall apply within the department of revenue. The first level of
14 certification shall be obtained within 100 days of the employee's appointment. The
15 department of revenue in consultation with the department of ~~employment relations~~
16 administration shall establish requirements for obtaining higher levels of assessor
17 certification.

18 *~~0576/8.67~~* SECTION 1627. 73.09 (5) of the statutes is amended to read:

19 73.09 (5) EXAMINATIONS. As provided in subs. (1) and (2), the department of
20 revenue, assisted by the division of merit recruitment and selection in the
21 department of ~~employment relations~~ administration, shall prepare and administer
22 examinations for each level of certification. Persons applying for an examination
23 under this subsection shall submit a \$20 examination fee with their application.
24 Certification shall be granted to each person who passes the examination for that
25 level.

1 ***-0529/4.139*** SECTION 1628. 73.10 (6) of the statutes is amended to read:

2 73.10 (6) The department may establish a scale of charges for audits,
3 inspections, and other services rendered by the department in connection with
4 financial records or procedures of towns, villages, cities, counties, and all other local
5 public bodies, boards, commissions, departments, or agencies. Upon the completion
6 of such work or, at the department's discretion, during work in progress, the
7 department shall transmit to the clerk of the town, village, city, county, or other local
8 public body, board, commission, department, or agency a statement of such charges.
9 Duplicates of the statements shall be filed in the ~~offices~~ office of the ~~state treasurer~~
10 secretary of administration. Within 60 days after the receipt of the above statement
11 of charges, it shall be audited as other claims against towns, villages, cities, counties,
12 and other local public bodies, boards, commissions, departments, or agencies are
13 audited, and it shall be paid into the state treasury and credited to the appropriation
14 under s. 20.566 (2) (gi). Past due accounts of towns, villages, cities, counties, and all
15 other local public bodies, boards, commissions, departments, or agencies shall be
16 certified on or before the 4th Monday of August of each year and included in the next
17 apportionment of state special charges to local units of government.

18 ***-0529/4.140*** SECTION 1629. 74.25 (1) (a) 5. of the statutes is amended to read:

19 74.25 (1) (a) 5. Pay to the ~~state treasurer~~ secretary of administration all
20 collections of occupational taxes on mink farms, 30% of collections of occupational
21 taxes on iron ore concentrates, and 10% of collections of occupational taxes on coal
22 docks.

23 ***-0529/4.141*** SECTION 1630. 74.27 of the statutes is amended to read:

24 **74.27 March settlement between counties and the state.** On or before
25 March 15, the county treasurer shall send to the ~~state treasurer~~ secretary of

1 administration the state's proportionate shares of taxes under ss. 74.23 (1) (b) and
2 74.25 (1) (b) 1. and 2.

3 *~~0529/4.142~~* SECTION 1631. 74.30 (1) (e) of the statutes is amended to read:

4 74.30 (1) (e) Pay to the ~~state treasurer~~ secretary of administration all
5 collections of occupational taxes on mink farms, 30% of collections of occupational
6 taxes on iron ore concentrates, and 10% of collections of occupational taxes on coal
7 docks.

8 *~~0529/4.143~~* SECTION 1632. 74.30 (1m) of the statutes is amended to read:

9 74.30 (1m) MARCH SETTLEMENT BETWEEN COUNTIES AND THE STATE. On or before
10 March 15, the county treasurer shall send to the ~~state treasurer~~ secretary of
11 administration the state's proportionate shares of taxes under sub. (1) (i) and (j).

12 *~~1546/2.8~~* SECTION 1633. 75.106 (1) (a) of the statutes is amended to read:

13 75.106 (1) (a) "Brownfield" ~~has the meaning given in s. 560.13 (1) (a)~~ means an
14 abandoned, idle, or underused industrial or commercial facility or site the expansion
15 or redevelopment of which is adversely affected by actual or perceived environmental
16 contamination.

17 *~~0529/4.144~~* SECTION 1634. 76.13 (2) of the statutes is amended to read:

18 76.13 (2) Every tax roll upon completion shall be delivered to the state
19 ~~treasurer and a copy of the tax roll filed with the~~ secretary of administration. The
20 department shall notify, by certified mail, all companies listed on the tax roll of the
21 amount of tax due, which shall be paid to the department. The payment dates
22 provided for in sub. (2a) shall apply. The payment of one-fourth of the tax of any
23 company may, if the company has brought an action in the Dane County circuit court
24 under s. 76.08, be made without delinquent interest as provided in s. 76.14 any time
25 prior to the date upon which the appeal becomes final, but any part of the tax

1 ultimately required to be paid shall bear interest from the original due date to the
2 date the appeal became final at the rate of 12% per year and at 1.5% per month
3 thereafter until paid. The taxes extended against any company after the same
4 become due, with interest, shall be a lien upon all the property of the company prior
5 to all other liens, claims, and demands whatsoever, except as provided in ss. 292.31
6 (8) (i) and 292.81, which lien may be enforced in an action in the name of the state
7 in any court of competent jurisdiction against the property of the company within the
8 state as an entirety.

9 ***-0529/4.145* SECTION 1635.** 76.13 (3) of the statutes is amended to read:

10 76.13 (3) If the Dane County circuit court, after such roll is delivered to the
11 ~~state treasurer~~ secretary of administration, increases or decreases the assessment
12 of any company, the department shall immediately redetermine the tax of the
13 company on the basis of the revised assessment, and shall certify and deliver the
14 revised assessment to the ~~state treasurer~~ secretary of administration as a revision
15 of the tax roll. If the amount of tax upon the assessment as determined by the court
16 is less than the amount paid by the company, the ~~excess shall be refunded~~ secretary
17 of administration shall refund the excess to the company with interest at the rate of
18 9% per year ~~upon the certification of the redetermined tax and for that purpose the~~
19 ~~secretary of administration, upon the certification and delivery of the revised tax roll,~~
20 ~~shall draw a warrant upon the state treasurer for the amount to be so refunded.~~ If
21 the amount of the tax upon the assessment as determined by the court is in excess
22 of the amount of the tax as determined by the department, interest shall be paid on
23 the additional amount at the rate of 12% per year from the date of entry of judgment
24 to the date the judgment becomes final, and at 1.5% per month thereafter until paid.

25 ***-0529/4.146* SECTION 1636.** 76.15 (2) of the statutes is amended to read:

1 76.15 (2) The power to reassess the property of any company defined in s. 76.02
2 and the general property of the state, and to redetermine the average rate of
3 taxation, may be exercised under sub. (1) as often as may be necessary until the
4 amount of taxes legally due from any such company for any year under ss. 76.01 to
5 76.26 has been finally and definitely determined. Whenever any sum or part thereof,
6 levied upon any property subject to taxation under ss. 76.01 to 76.26 so set aside has
7 been paid and not refunded, the payment so made shall be applied upon the
8 reassessment upon the property, and the reassessment of taxes to that extent shall
9 be deemed to be satisfied. When the tax roll on the reassessment is completed and
10 delivered to the ~~state treasurer~~ secretary of administration, the department shall
11 immediately notify by certified mail each of the several companies taxed to pay the
12 amount of the taxes extended on the tax roll within 30 days.

13 *~~0529/4.147~~* SECTION 1637. 76.22 (3) of the statutes is amended to read:

14 76.22 (3) The ~~state treasurer~~ secretary of administration for and in the name
15 of the state may bid at the sale and the state may become the purchaser of the
16 property of any such company under a judgment for its sale for taxes, interest, and
17 costs.

18 *~~0529/4.148~~* SECTION 1638. 76.24 (1) of the statutes is amended to read:

19 76.24 (1) All taxes collected from companies defined in s. 76.02 under this
20 subchapter shall be transmitted by the department to the ~~state treasurer~~ secretary
21 of administration and become a part of the general fund for the use of the state,
22 except that taxes paid into the state treasury by any air carrier or railroad company
23 shall be deposited in the transportation fund.

24 *~~1767/3.53~~* SECTION 1639. 76.28 (4) (a) of the statutes is amended to read:

1 76.28 (4) (a) If after filing the reports specified in sub. (7) and after the
2 department's computation and assessment of license fees under sub. (2) it is
3 determined that the amount of gross revenues reported is in error, the department
4 shall compute the additional license fee to be paid or the amount of the overpayment
5 of license fee to be refunded, as the case may be. If an additional license fee is due,
6 the department shall give notice to the light, heat and power company against whom
7 the license fee is to be levied. All such additional assessments and claims for refunds
8 for excess license fees paid are subject to the same procedure for review and final
9 determination as additional income or franchise tax assessments and claims for
10 refunds under ch. 71 as far as the same may be applicable, except that appeals of
11 denials of claims for refunds shall be made directly to the office of the commissioner
12 of tax appeals commission and except that the additional license fees shall become
13 delinquent 60 days after notice provided in this subsection or, if review proceedings
14 are held, 60 days following final determination of the review proceedings. All
15 additional license fees shall bear interest at the rate of 12% per year from the time
16 they should have been paid to the date on which the additional fees shall become
17 delinquent if unpaid.

18 *~~0529/4.149~~* SECTION 1640. 76.28 (4) (b) of the statutes is amended to read:

19 76.28 (4) (b) In the case of overpayments of license fees by any light, heat and
20 power company under par. (a), the department shall certify the overpayments to the
21 department of administration, which shall audit the amount of the overpayments
22 and the ~~state treasurer~~ secretary of administration shall pay the amounts
23 determined by means of the audit. All refunds of license fees under this subsection
24 shall bear interest at the annual rate of 9% from the date of the original payment to
25 the date when the refund is made. The time for making additional levies of license

1 fees or claims for refunds of excess license fees paid, in respect to any year, shall be
2 limited to 4 years after the time the report for such year was filed.

3 ***-1767/3.54* SECTION 1641.** 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 ***-0529/4.150* SECTION 1642.** 76.39 (4) (d) of the statutes is amended to read:

12 76.39 (4) (d) All refunds shall be certified by the department to the department
13 of administration which shall audit the amount of the refunds and the ~~state~~
14 ~~treasurer~~ secretary of administration shall pay the amount, together with interest
15 at the rate of 9% per year from the date payment was made. All additional taxes shall
16 bear interest at the rate of 12% per year from the time they should have been paid
17 to the date upon which the additional taxes shall become delinquent if unpaid.

18 ***-0529/4.151* SECTION 1643.** 76.48 (3) of the statutes is amended to read:

19 76.48 (3) On or before May 1 in each year, the department of revenue shall
20 compute and assess the license fees provided for in sub. (1r) and certify the amounts
21 due to the ~~state treasurer~~ and file a duplicate thereof with the department secretary
22 of administration. The department shall notify each electric cooperative of the
23 amount of the license fees so assessed. The fees shall become delinquent if not paid
24 when due and when delinquent shall be subject to interest at the rate of 1.5% per
25 month on the amount of license fee until paid. The interest shall be collected by the

1 department and, upon collection, forwarded to the ~~state treasurer~~ secretary of
2 administration and retained by the state. The payment dates provided for in sub.
3 (3a) shall apply.

4 ***-0529/4.152* SECTION 1644.** 76.48 (5) of the statutes is amended to read:

5 76.48 (5) Additional assessments may be made, if notice of such assessment is
6 given, within 4 years of the date the annual return was filed, but if no return was
7 filed, or if the return filed was incorrect and was filed with intent to defeat or evade
8 the tax, an additional assessment may be made at any time upon the discovery of
9 gross revenues by the department. Refunds may be made if a claim for the refund
10 is filed in writing with the department within 4 years of the date the annual return
11 was filed. Refunds shall bear interest at the rate of 9% per year and shall be certified
12 by the department to the secretary of administration who shall audit the amounts
13 of such overpayments and ~~the state treasurer shall~~ pay the amount audited.
14 Additional assessments shall bear interest at the rate of 12% per year from the time
15 they should have been paid to the date upon which they shall become delinquent if
16 unpaid.

17 ***-1767/3.55* SECTION 1645.** 76.48 (6) of the statutes is amended to read:

18 76.48 (6) All additional assessments and claims for refund shall be subject to
19 the same procedure for review and final determination as is provided with respect
20 to additional assessments and refunds of income or franchise taxes under chs. 71 and
21 73, except that appeals of denials of claims for refunds shall be made directly to the
22 office of the commissioner of tax appeals ~~commission~~ and except as such procedure
23 conflicts with this section.

24 ***-1680/2.24* SECTION 1646.** 76.82 of the statutes is amended to read:

1 **76.82 Assessment.** The department, using the methods that it ~~uses~~ used to
2 assess property under s. 70.995, shall assess the property that is taxable under s.
3 76.81, including property that is exempt under s. 70.11 (27) from the tax under ch.
4 70, at its value as of January 1.

5 *~~0338/1.5~~* **SECTION 1647.** 77.14 of the statutes is amended to read:

6 **77.14 Forest croplands information, protection, appropriation.** The
7 department of natural resources shall publish and distribute information regarding
8 the method of taxation of forest croplands under this subchapter, and may employ
9 a fire warden in charge of fire prevention in forest croplands. All actual and
10 necessary expenses incurred by the department of natural resources or by the
11 department of revenue in the performance of their duties under this subchapter shall
12 be paid from the appropriation made in s. 20.370 (1) (~~mu~~) (mv) upon certification by
13 the department incurring such expenses.

14 *~~1767/3.56~~* **SECTION 1648.** 77.59 (6) (b) of the statutes is amended to read:

15 77.59 (6) (b) Appeals from the department's redeterminations shall be
16 governed by the statutes applicable to income or franchise tax appeals but all appeals
17 from decisions of the office of the commissioner of tax appeals ~~commission~~ with
18 respect to the taxes imposed by this subchapter shall be appealed to the circuit court
19 for Dane County.

20 *~~0529/4.153~~* **SECTION 1649.** 77.59 (7) of the statutes is amended to read:

21 77.59 (7) If the department believes that the collection of any tax imposed by
22 this subchapter will be jeopardized by delay, it shall notify the person determined to
23 owe the tax of its intention to proceed under s. 71.91 (5) for collection of the amount
24 determined to be owing, including penalties and interest. Such notice shall be by
25 certified or registered mail or by personal service and the warrant of the department