

2003 DRAFTING REQUEST

Senate Amendment (SA-SB44)

Received: **05/14/2003**

Received By: **jkreye**

Wanted: **Soon**

Identical to LRB:

For: **Legislative Fiscal Bureau**

By/Representing: **Russell**

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

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax - miscellaneous**

Extra Copies:

Submit via email: **YES**

Requester's email:

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

Pre Topic:

LFB:.....Russell -

Topic:

Tax appeals commission; motion 257

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?							
/1	jkreye 05/14/2003	kfollett 05/14/2003	rschlue 05/15/2003	_____	sbasford 05/15/2003		
	jkreye 05/15/2003	kfollett 05/15/2003		_____			
		kfollett 05/16/2003		_____			

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/2	jkreye 05/16/2003	kfollett 05/16/2003	rschluet 05/16/2003	_____	lemery 05/16/2003		
/3			jfrantze 05/19/2003	_____	mbarman 05/19/2003		

FE Sent For:

<END>

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	jkreye 05/15/2003	kfollett 05/15/2003		_____			
		kfollett 05/16/2003		_____			

13 kjf
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5/19

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kfollett
05/15/2003

12 kjf
5/16

[Handwritten signature]
5-16-3 p6

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/?	jkreye	1/1 kif 5/15					
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5-15-3

<END>

FE Sent For:

Representative Ward

GENERAL FUND TAXES

Tax Appeals Commission

[LFB Paper #352]

1767
2/16/00
acc

Motion:

Move to delete the Governor's proposal to eliminate the Tax Appeals Commission (TAC) and replace it with the Office of the Commissioner of Tax Appeals (OCTA). Instead, retain the TAC but eliminate one FTE support position and include a non-statutory moratorium on appointing a commissioner to fill a current vacancy (for the term ending on March 1, 2009) until July 1, 2005. In addition, amend current law to specify that: (a) if only two commissioners are available to participate in a decision on a case requiring the concurrence of the majority of the TAC and if they cannot reach an agreement, then the chairperson, or, if the chairperson is not participating in the decision, the Commissioner with the most seniority, would be authorized to make the decision; and (b) in the event that only one commissioner is available to participate in a decision requiring the concurrence of a majority of the TAC, that commissioner would be authorized to make the decision. Compared to the bill, restore \$158,800 GPR annually.

Note:

The Tax Appeals Commission is an independent, quasi-judicial state agency, whose primary function is to determine disputes between taxpayers and the Department of Revenue (DOR) and, to a lesser extent, the Department of Transportation. The TAC is the final administrative authority for the hearing and determination of most tax-related matters arising in Wisconsin.

The TAC has three commissioners, attorneys who are appointed outside the classified service, who must be experienced in tax matters. The commissioners are nominated by the Governor and appointed with the advice and consent of the Senate for staggered, six-year terms expiring on March 1 of odd-numbered years. The Governor designates one commissioner to serve as the TAC Chairperson. The TAC has a support staff consisting of 3.0 classified FTE positions, and is attached to the Department of Administration (DOA) for administrative purposes. In addition to tax appeals, the TAC also decides appeals of state assessments of manufacturing property and equalized values of taxation districts.

Currently, the Chairperson initially assigns each appeal to a commissioner. The assigned commissioner handles scheduling, rules on pretrial motions, and presides if a hearing is scheduled. After receipt of post-hearing briefs filed by the disputing parties, the assigned commissioner issues a written decision resolving the dispute. If the amount at issue is more than \$2,500, then two of the three commissioners must generally agree and sign the decision. In the event that a party to a tax appeals case disagrees with the TAC's decision, the party may request a rehearing with the TAC or appeal the decision to Circuit Court.

The bill would eliminate the TAC and replace it with OCTA. In addition, the bill would: (a) decrease funding by \$317,700 GPR in each year; (b) reduce the number of unclassified commissioner positions from 3.0 to 1.0; and (c) decrease the number of classified support positions from 3.0 to 1.0.

The motion would delete the Governor's provision and do the following: (a) specify that the third commissioner position, which is currently vacant, would remain unfilled until July 1, 2005; (b) delete one FTE support position; (c) modify the requirements that a majority of the Commission be in agreement with respect to certain decisions to authorize the Chairperson or, in the absence of the Chairperson, the most senior member of the Commission, to make the decision; and (d) reduce funding, compared to current law, by \$158,900 in each year.

Compared to the bill, the motion would: (a) restore position authority for 3.0 FTE, but place a moratorium on filling the vacant commissioner position until July 1, 2005; and (b) increase funding by \$158,800 GPR in each year.

[Change to Bill: \$317,600 GPR and 3.0 GPR positions]



LFB:.....Russell – Tax appeals commission; motion 257

FOR 2003-05 BUDGET — NOT READY FOR INTRODUCTION

**SENATE AMENDMENT ,
TO 2003 SENATE BILL 44**

- 1 At the locations indicated, amend the bill as follows:
- 2 1. Page 71, line 2: delete lines 2 to 5.
- 3 2. Page 72, line 18: delete lines 18 to 25.
- 4 3. Page 139, line 20: delete lines 20 to 23.
- 5 4. Page 428, line 17: delete lines 17 to 22.
- 6 5. Page 663, line 18: delete lines 18 to 21.
- 7 6. Page 667, line 22: delete the material beginning with that line and ending
- 8 ^{with} ~~on~~ page 668, line 10.
- 9 7. Page 668, line 15: delete lines 15 to 20.
- 10 8. Page 669, line 5: delete lines 5 to 14.

1 **9.** Page 670, line 5: delete the material beginning with that line and ending
2 ^{with} ~~on~~ page 677, line 19.

3 **10.** Page 680, line 4: delete the material beginning with that line and ending
4 ^{with} ~~on~~ page 681, line 7, and substitute:

5 **“SECTION 1565b.** 70.995 (8) (a) of the statutes is amended to read:

6 70.995 (8) (a) The secretary of revenue shall establish a state board of
7 assessors, which shall be comprised of the members of the department of revenue
8 whom the secretary designates. The state board of assessors shall investigate any
9 objection filed under par. (c) or ^(d) if the fee under that paragraph is paid. The state
10 board of assessors, after having made the investigation, shall notify the person
11 assessed or the person’s agent and the appropriate municipality of its determination
12 by 1st class mail or electronic mail. Beginning with objections filed in 1989, the state
13 board of assessors shall make its determination on or before April 1 of the year after
14 the filing. If the determination results in a refund of property taxes paid, the state
15 board of assessors shall include in the determination a finding of whether the refund
16 is due to false or incomplete information supplied by the person assessed. The person
17 assessed or the municipality having been notified of the determination of the state
18 board of assessors shall be deemed to have accepted the determination unless the
19 person or municipality files a petition for review with the clerk of the tax appeals
20 commission as provided in s. 73.01 (5) and the rules of practice promulgated by the
21 commission. If an assessment is reduced by the state board of assessors, the
22 municipality affected may file an appeal seeking review of the reduction, or may,
23 within 30 days after the person assessed files a petition for review, file a
24 cross–appeal, before the tax appeals commission even though the municipality did

1 not file an objection to the assessment with the board. ~~If the board does not overrule~~
 2 ~~a change from assessment under this section to assessment under s. 70.32 (1), the~~
 3 ~~affected municipality may file an appeal before the tax appeals commission.~~ If an
 4 assessment is increased by the board, the person assessed may file an appeal seeking
 5 review of the increase, or may, within 30 days after the municipality files a petition
 6 for review, file a cross-appeal, before the commission even though the person did not
 7 file an objection to the assessment with the board.”.

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

8 **11.** Page 681, line 24: delete “office of the commissioner of tax appeals
 9 commission” and substitute “tax appeals commission”.

10 **12.** Page 682, line 12: delete “office of the commissioner”.

11 **13.** Page 682, line 13: delete “of tax appeals commission” and substitute “tax
 12 appeals commission”.

13 **14.** Page 683, line 4: delete lines 4 to 16. *of*

14 **15.** Page 684, line 7: delete “office of the commission”.

15 **16.** Page 684, line 8: delete “commission” and substitute “commission”.

16 **17.** Page 689, line 6: delete the material beginning with that line and ending
 17 *with* ~~on~~ page 693, line 2, and substitute:

18 “SECTION 1599b. 71.90 (2) of the statutes is amended to read:”.

19 **18.** Page 693, line 4: delete “office of the commissioner of” and substitute
 20 “~~office of the commissioner of~~”.

21 **19.** Page 693, line 5: delete “appeals or” and substitute “appeals commission
 22 or”.

1 **20.** Page 694, line 1: delete lines 1 to 22.

2 **21.** Page 696, line 11: delete the material beginning with that line and ending

3 *with*
on page 707, line 18, and substitute:

4 “**SECTION 1614d.** 73.01 (4) (em) of the statutes is created to read:

5 73.01 (4) (em) 1. If only 2 commissioners participate in and cannot agree on a
6 decision in a case that requires the concurrence of the majority of the tax appeals
7 commission for resolution, the chairperson of the commission shall make the decision
8 in the case, except that, if the chairperson is not participating in the case, the
9 commissioner participating in the case who has been a commissioner for the longer
10 period of time shall make the decision.

11 2. If only ^{one} (1) commissioner participates in a decision in a case that requires the
12 concurrence of the majority of the tax appeals commission for resolution, the
13 commissioner who participates in the case shall make the decision.”.

14 **22.** Page 709, line 23: delete the material beginning with that line and ending

15 *with*
on page 710, line 22.

16 **23.** Page 715, line 16: delete the material beginning with that line and ending

17 *with*
on page 716, line 8.

18 **24.** Page 716, line 19: delete the material beginning with that line and ending

19 *with*
on page 717, line 2.

20 **25.** Page 718, line 9: delete lines 9 to 15.

21 **26.** Page 719, line 5: delete lines 5 to 10.

22 **27.** Page 720, line 1: delete lines 1 to 6.

23 **28.** Page 740, line 3: delete lines 3 to 6.

1

29. Page 826, line 13: delete the material beginning with that line and ending

2

with
~~on~~ page 827, line 20.

3

30. Page 930, line 21: delete the material beginning with that line and ending

4

with
~~on~~ page 931, line 8.

5

31. Page 931, line 15: delete lines 15 to 23.

6

32. Page 968, line 12: delete lines 12 to 19.

7

33. Page 1091, line 5: delete the material beginning with that line and ending

8

with
~~on~~ page 1092, line 16, and substitute:

9

“(1^f) TAX APPEALS COMMISSION. Notwithstanding section 15.105 (1) of the

10

statutes, the governor may not appoint a tax appeals commissioner to fill a vacancy

11

for the term ending on March 1, 2009, until after June 30, 2005.”.

12

34. Page 1136, line 19: delete “(by SECTION 1599)”.

13

(END)



State of Wisconsin
2003 - 2004 LEGISLATURE

LRBb01924
JK:kjfrs

RM mat R

LFB:.....Russell – Tax appeals commission; motion 257

FOR 2003-05 BUDGET — NOT READY FOR INTRODUCTION
SENATE AMENDMENT ,
TO 2003 SENATE BILL 44

in 5-15-03
JDDN

- 1 At the locations indicated, amend the bill as follows:
- 2 **1.** Page 71, line 2: delete lines 2 to 5.
- 3 **2.** Page 72, line 18: delete lines 18 to 25.
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- 5 **4.** Page 428, line 17: delete lines 17 to 22.
- 6 **5.** Page 663, line 18: delete lines 18 to 21.
- 7 **6.** Page 667, line 22: delete the material beginning with that line and ending
- 8 with page 668, line 10.
- 9 **7.** Page 668, line 15: delete lines 15 to 20.
- 10 **8.** Page 669, line 5: delete lines 5 to 14.

1 **9.** Page 670, line 5: delete the material beginning with that line and ending
2 with page 677, line 19.

3 **10.** Page 680, line 4: delete the material beginning with that line and ending
4 with page 681, line 7, and substitute:

5 “**SECTION 1565b.** 70.995 (8) (a) of the statutes is amended to read:

6 70.995 (8) (a) The secretary of revenue shall establish a state board of
7 assessors, which shall be comprised of the members of the department of revenue
8 whom the secretary designates. The state board of assessors shall investigate any
9 objection filed under par. (c) ~~or~~ (d) if the fee under that paragraph is paid. The state
10 board of assessors, after having made the investigation, shall notify the person
11 assessed or the person’s agent and the appropriate municipality of its determination
12 by 1st class mail or electronic mail. Beginning with objections filed in 1989, the state
13 board of assessors shall make its determination on or before April 1 of the year after
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19 person or municipality files a petition for review with the clerk of the tax appeals
20 commission as provided in s. 73.01 (5) and the rules of practice promulgated by the
21 commission. If an assessment is reduced by the state board of assessors, the
22 municipality affected may file an appeal seeking review of the reduction, or may,
23 within 30 days after the person assessed files a petition for review, file a
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INSERT 4-3

1 **21.** Page 696, line 11: delete the material beginning with that line and ending
2 with page 707, line 18, and substitute:

3 ~~SECTION 1614d.~~ 73.01 (4) (em) of the statutes is created to read:

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11 for the term ending on March 1, 2009, until after June 30, 2005.”.

12 **34.** Page 1136, line 19: delete “(by SECTION 1599)”.

13

(END)

INSERT 4-3

1614b
1614b ✓

Section #. 73.01 (4) (b) of the statutes is amended to read:

Cases
Cases

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

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

the full commission, except that ^{if} one or more members^{ers} of the commission are unavailable, cases other than small claims cases shall be decided by the member or members

end of insert 4-3

Kreye, Joseph

From: Russell, Faith
Sent: Friday, May 16, 2003 3:30 PM
To: Kreye, Joseph
Subject: LRBb0192/2

Joe,

Here's what I had in mind for p.4 , lines 19 and 20, of the redraft for the TAC:

s. 73.01(4)(em)1. If only 2 commissioners are available to participate in a decision in a case that would otherwise be decided by the full commission, and if the 2 commissioners cannot agree on the resolution of the case, then the chairperson of the commission shall make the decision...

s. 73.01(4)(em)2. Similar language could be used for p. 5, lines 1 and 2. " If only one commssioner is available to participate in a decision in a case that would otherwise be decided by the full commission, then the commissioner who participates in the case shall make the decision."

Faith Russell
Legislative Fiscal Bureau
faith.russell@legis.state.wi.us
608-266-3847



State of Wisconsin
2003 - 2004 LEGISLATURE

LRBb0192/2
JK:kjf:rs

3
RMR

LFB:.....Russell - Tax appeals commission; motion 257

FOR 2003-05 BUDGET — NOT READY FOR INTRODUCTION

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TO 2003 SENATE BILL 44**

m 5-16-03

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11 **13.** Page 682, line 13: delete “of tax appeals commission” and substitute “tax
12 appeals commission”.

13 **14.** Page 683, line 4: delete lines 4 to 16.

14 **15.** Page 684, line 7: delete “office of the commission of”.

15 **16.** Page 684, line 8: delete “commission” and substitute “commission”.

16 **17.** Page 689, line 6: delete the material beginning with that line and ending
17 with page 693, line 2, and substitute:

18 “**SECTION 1599b.** 71.90 (2) of the statutes is amended to read:”.

19 **18.** Page 693, line 4: delete “office of the commissioner of”.

20 **19.** Page 693, line 5: delete “appeals or” and substitute “appeals commission
21 or”.

22 **20.** Page 694, line 1: delete lines 1 to 22.

1 **21.** Page 696, line 11: delete the material beginning with that line and ending
2 with page 707, line 18, and substitute:

3 “**SECTION 1614b.** 73.01 (4) (b) of the statutes is amended to read:

4 73.01 (4) (b) Any matter required to be heard by the commission may be heard
5 by any member of the commission or its hearing examiner and reported to the
6 commission, and hearings of matters pending before it shall be assigned to members
7 of the commission or its hearing examiner by the chairperson. ~~Unless a majority of~~
8 ~~the commission decides that the full commission should decide a case, cases~~ Cases
9 other than small claims cases shall be decided by ~~a panel of 3 members~~ the full
10 commission, except that if one or more members of the commission are unavailable,
11 cases other than small claims cases shall be decided by the member or members
12 assigned by the chairperson prior to the hearing. If the parties have agreed to an oral
13 decision, the member or members conducting the hearing may render an oral
14 decision. Hearings shall be open to the public and all proceedings shall be conducted
15 in accordance with rules of practice and procedure prescribed by the commission.
16 Small claims cases shall be decided by one commissioner assigned by the chairperson
17 prior to the hearing.

18 **SECTION 1614d.** 73.01 (4) (em) of the statutes is created to read:

19 73.01 (4) (em) 1. If only 2 commissioners ^{are available to} participate in ~~and cannot agree on~~ a
20 decision in a case that ~~requires the concurrence of the majority of the tax appeals~~
21 ~~commission for resolution,~~ the chairperson of the commission shall make the decision
22 in the case, except that, if the chairperson is not participating in the case, the
23 commissioner participating in the case who has been a commissioner for the longer
24 period of time shall make the decision.

would otherwise be decided by the full commission, and if the 2 commissioners cannot agree on the resolution of the case

would otherwise be decided by the full commission

is available to

1
2
3

2. If only one commissioner/participates in a decision in a case that requires the concurrence of the majority of the tax appeals commission for resolution, the commissioner who participates in the case shall make the decision."

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22. Page 709, line 23: delete the material beginning with that line and ending with page 710, line 22.

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7

23. Page 715, line 16: delete the material beginning with that line and ending with page 716, line 8.

8
9

24. Page 716, line 19: delete the material beginning with that line and ending with page 717, line 2.

10

25. Page 718, line 9: delete lines 9 to 15.

11

26. Page 719, line 5: delete lines 5 to 10.

12

27. Page 720, line 1: delete lines 1 to 6.

13

28. Page 740, line 3: delete lines 3 to 6.

14

29. Page 826, line 13: delete the material beginning with that line and ending with page 827, line 20.

16

30. Page 930, line 21: delete the material beginning with that line and ending with page 931, line 8.

18

31. Page 931, line 15: delete lines 15 to 23.

19

~~**32.**~~ Page 968, line 12: delete lines 12 to 19.

20

~~**33.**~~ Page 1091, line 5: delete the material beginning with that line and ending with page 1092, line 16, and substitute:

21

with page 1092, line 16, and substitute:

- * Page 931, line 1: delete "office of the commissioner of tax appeals commission" and substitute "tax appeals commissioner".
- * Page 931, line 6: delete lines 6 to 8.
- * Page 931, line 16: delete "office of the commissioner" of
- * Page 931, line 17: delete "commission" and substitute "commission".



State of Wisconsin
2003 - 2004 LEGISLATURE

LRBb0192/3
JK:kjf:jf

LFB:.....Russell – Tax appeals commission; motion 257

FOR 2003-05 BUDGET — NOT READY FOR INTRODUCTION

**SENATE AMENDMENT ,
TO 2003 SENATE BILL 44**

- 1 At the locations indicated, amend the bill as follows:
- 2 **1.** Page 71, line 2: delete lines 2 to 5.
- 3 **2.** Page 72, line 18: delete lines 18 to 25.
- 4 **3.** Page 139, line 20: delete lines 20 to 23.
- 5 **4.** Page 428, line 17: delete lines 17 to 22.
- 6 **5.** Page 663, line 18: delete lines 18 to 21.
- 7 **6.** Page 667, line 22: delete the material beginning with that line and ending
- 8 with page 668, line 10.
- 9 **7.** Page 668, line 15: delete lines 15 to 20.
- 10 **8.** Page 669, line 5: delete lines 5 to 14.

1 **9.** Page 670, line 5: delete the material beginning with that line and ending
2 with page 677, line 19.

3 **10.** Page 680, line 4: delete the material beginning with that line and ending
4 with page 681, line 7, and substitute:

5 “**SECTION 1565b.** 70.995 (8) (a) of the statutes is amended to read:

6 70.995 (8) (a) The secretary of revenue shall establish a state board of
7 assessors, which shall be comprised of the members of the department of revenue
8 whom the secretary designates. The state board of assessors shall investigate any
9 objection filed under par. (c) ~~or (d)~~ if the fee under that paragraph is paid. The state
10 board of assessors, after having made the investigation, shall notify the person
11 assessed or the person’s agent and the appropriate municipality of its determination
12 by 1st class mail or electronic mail. Beginning with objections filed in 1989, the state
13 board of assessors shall make its determination on or before April 1 of the year after
14 the filing. If the determination results in a refund of property taxes paid, the state
15 board of assessors shall include in the determination a finding of whether the refund
16 is due to false or incomplete information supplied by the person assessed. The person
17 assessed or the municipality having been notified of the determination of the state
18 board of assessors shall be deemed to have accepted the determination unless the
19 person or municipality files a petition for review with the clerk of the tax appeals
20 commission as provided in s. 73.01 (5) and the rules of practice promulgated by the
21 commission. If an assessment is reduced by the state board of assessors, the
22 municipality affected may file an appeal seeking review of the reduction, or may,
23 within 30 days after the person assessed files a petition for review, file a
24 cross–appeal, before the tax appeals commission even though the municipality did

1 not file an objection to the assessment with the board. ~~If the board does not overrule~~
2 ~~a change from assessment under this section to assessment under s. 70.32 (1), the~~
3 ~~affected municipality may file an appeal before the tax appeals commission.~~ If an
4 assessment is increased by the board, the person assessed may file an appeal seeking
5 review of the increase, or may, within 30 days after the municipality files a petition
6 for review, file a cross–appeal, before the commission even though the person did not
7 file an objection to the assessment with the board.”.

8 **11.** Page 681, line 24: delete “office of the commissioner of tax appeals
9 commission” and substitute “tax appeals commission”.

10 **12.** Page 682, line 12: delete “office of the commissioner”.

11 **13.** Page 682, line 13: delete “of tax appeals commission” and substitute “tax
12 appeals commission”.

13 **14.** Page 683, line 4: delete lines 4 to 16.

14 **15.** Page 684, line 7: delete “office of the commission of”.

15 **16.** Page 684, line 8: delete “commission” and substitute “commission”.

16 **17.** Page 689, line 6: delete the material beginning with that line and ending
17 with page 693, line 2, and substitute:

18 “**SECTION 1599b.** 71.90 (2) of the statutes is amended to read:”.

19 **18.** Page 693, line 4: delete “office of the commissioner of”.

20 **19.** Page 693, line 5: delete “appeals or” and substitute “appeals commission
21 or”.

22 **20.** Page 694, line 1: delete lines 1 to 22.

1 **21.** Page 696, line 11: delete the material beginning with that line and ending
2 with page 707, line 18, and substitute:

3 “**SECTION 1614b.** 73.01 (4) (b) of the statutes is amended to read:

4 73.01 (4) (b) Any matter required to be heard by the commission may be heard
5 by any member of the commission or its hearing examiner and reported to the
6 commission, and hearings of matters pending before it shall be assigned to members
7 of the commission or its hearing examiner by the chairperson. ~~Unless a majority of~~
8 ~~the commission decides that the full commission should decide a case, cases~~ Cases
9 other than small claims cases shall be decided by ~~a panel of 3 members~~ the full
10 commission, except that if one or more members of the commission are unavailable,
11 cases other than small claims cases shall be decided by the member or members
12 assigned by the chairperson prior to the hearing. If the parties have agreed to an oral
13 decision, the member or members conducting the hearing may render an oral
14 decision. Hearings shall be open to the public and all proceedings shall be conducted
15 in accordance with rules of practice and procedure prescribed by the commission.
16 Small claims cases shall be decided by one commissioner assigned by the chairperson
17 prior to the hearing.

18 **SECTION 1614d.** 73.01 (4) (em) of the statutes is created to read:

19 73.01 (4) (em) 1. If only 2 commissioners are available to participate in a
20 decision in a case that would otherwise be decided by the full commission, and if the
21 2 commissioners cannot agree on the resolution of the case, the chairperson of the
22 commission shall make the decision in the case, except that, if the chairperson is not
23 participating in the case, the commissioner participating in the case who has been
24 a commissioner for the longer period of time shall make the decision.

1 2. If only one commissioner is available to participates in a decision in a case
2 that would otherwise be decided by the full commission, the commissioner who
3 participates in the case shall make the decision.”.

4 **22.** Page 709, line 23: delete the material beginning with that line and ending
5 with page 710, line 22.

6 **23.** Page 715, line 16: delete the material beginning with that line and ending
7 with page 716, line 8.

8 **24.** Page 716, line 19: delete the material beginning with that line and ending
9 with page 717, line 2.

10 **25.** Page 718, line 9: delete lines 9 to 15.

11 **26.** Page 719, line 5: delete lines 5 to 10.

12 **27.** Page 720, line 1: delete lines 1 to 6.

13 **28.** Page 740, line 3: delete lines 3 to 6.

14 **29.** Page 826, line 13: delete the material beginning with that line and ending
15 with page 827, line 20.

16 **30.** Page 931, line 1: delete “office of the commissioner of tax appeals
17 ~~commission~~” and substitute “tax appeals commission”.

18 **31.** Page 931, line 6: delete lines 6 to 8.

19 **32.** Page 931, line 16: delete “office of the commissioner of”.

20 **33.** Page 931, line 17: delete “~~commission~~” and substitute “commission”.

21 **34.** Page 968, line 12: delete lines 12 to 19.

