

2005 ASSEMBLY BILL 194

March 10, 2005 – Introduced by Representatives ALBERS, KESTELL, HAHN, HINES and PETROWSKI, cosponsored by Senator REYNOLDS. Referred to Committee on Property Rights and Land Management.

1 **AN ACT** *to amend* 70.47 (7) (aa) of the statutes; **relating to:** a person's right to
2 contest a property tax assessment if the person refused a written request by the
3 assessor to view the property.

Analysis by the Legislative Reference Bureau

Under current law, no person may appear before a taxation district's board of review (board) to contest the property tax assessment of the person's property if the person refused a written request by the taxation district assessor to view the property. Under this bill, a person who refused a written request by the taxation district assessor to view the person's property may appear before the board to contest the property tax assessment, if the person submitted to the assessor, no later than 30 days after the assessor's request, physical evidence that accurately represents the appearance of the property and a written sworn statement that attests to the accuracy of the representation.

For further information see the ***state and local*** fiscal estimate, which will be printed as an appendix to this bill.

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

4 **SECTION 1.** 70.47 (7) (aa) of the statutes is amended to read:

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1 70.47 (7) (aa) No person shall be allowed to appear before the board of review,
2 to testify to the board by telephone or to contest the amount of any assessment of real
3 or personal property if the person has refused a reasonable written request by
4 certified mail of the assessor to view such property, unless the person has submitted
5 to the assessor, no later than 30 days after the assessor's request, physical evidence
6 that accurately represents the appearance of the property and a written sworn
7 statement that attests to the accuracy of the representation.

8 **SECTION 2. Initial applicability.**

9 (1) This act first applies to the property tax assessments as of January 1, 2005.

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(END)