

**2007 DRAFTING REQUEST**

**Bill**

Received: **05/11/2007**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Mark Gottlieb (608) 267-2369**

By/Representing: **denise**

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

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Property - other**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Gottlieb@legis.wisconsin.gov**

Carbon copy (CC:) to: **joseph.kreye@legis.wisconsin.gov**

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Property tax assessments before the board of review

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**Instructions:**

See Attached

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**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>
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/P6			nnatzke 10/23/2007	_____	sbasford 10/23/2007		
/1	jkreye 10/31/2007	jdyer 10/31/2007	nnatzke 10/31/2007	_____ _____	sbasford 10/31/2007	sbasford 11/06/2007	

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*Per 10/22 jcd*      *nwn 10/22*      *nwn/ps 10/22*

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*Handwritten signatures and dates:*  
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10/16

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*9247*

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Handwritten notes: P3 9/17 jld, 9/17 P8715, <END>

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/P1	jkreye	PI 5/17 jld	88				
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FE Sent For:

5/17/07  
**<END>**

## Kreye, Joseph

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**From:** Solie, Denise  
**Sent:** Friday, May 11, 2007 2:57 PM  
**To:** Kreye, Joseph  
**Subject:** Drafting request - Board of Review

**Attachments:** Drafting instructions submitted 5.11.07.doc

Joe,

The attachment should help explain what we want to accomplish: We're trying to reduce the number of assessment appeals that go to Circuit Court by creating an optional Board of Review process that municipalities could choose to adopt.

There are some issues we have to resolve yet (like timing: what does "60 days" mean? 60 days from when...). We would like a /P draft first, so we can see what the language looks like, and work it out.

Call if/when you have questions. Thanks!



Drafting  
instructions submitte.

Denise Solie  
Rep. Mark Gottlieb  
608.267.2370



## Proposed s. 74.37 Revisions

### Goals

Modify the Board of Review (BOR) process to make it more effective by:

1. allowing the property owner time to prepare for the Board of Review hearing
2. allowing the property owner sufficient time to make an adequate record
3. eliminating de novo hearings at Circuit Court, or at least reducing the number conducted

### Possible Solution

Create a Local option that gives a municipality the ability to decide if it will allow for BOR hearings at a future date

1. If the municipality chooses to allow for later hearing at taxpayer's request (say 60 days) the matter goes to Circuit Court based on the record. The Circuit Court Judge would have the ability to decide the value, not necessarily just review the record. (It may be cleaner to leave it as a certiorari review and just let the appeal go to Court of Appeals if record is fine rather than change what we have now.)
2. If the municipality chooses to keep hearing date (15 days after notice) taxpayer can go the current §74.37 route.

### How this might work:

Local Option #1:

- ◆ Notice 15 days prior to BOR meeting
- ◆ Property owner files objection – form includes provision that hearing can be delayed up to 60 days by request. (\$50.00 filing fee for this added time.)
- ◆ BOR meets on all objections that do not request extra time.
- ◆ At the close of those hearings, BOR adjourns to a time set that is at least 60 days later.
- ◆ At time set BOR hears case
- ◆ If property owner disagrees with decision, based on record made at BOR, appeal goes to Circuit Court.
- ◆ Matter must be filed in Circuit Court within 90 days of decision notice.

Local Option #1 in cities of the first class:

- ◆ Notice 15 days prior to 3<sup>rd</sup> Monday of May
- ◆ Property owner files objection on or before 3<sup>rd</sup> Monday in May - form includes provision that matter can be delayed up to 60 days by request.
- ◆ Information provided to assessor within 60 days of objection filing date.
- ◆ Assessor reviews information and makes recommendation to BOA.
- ◆ BOA sends determination notice.
- ◆ If property owner requests BOR hearing, assessor and property owner meet to exchange reports and exhibits that will be part of hearing two weeks prior to hearing(?)
- ◆ If property owner disagrees with BOR decision, based on record made at BOR, appeal goes to Circuit Court.
- ◆ Must be filed within 90 days of decision notice.

Local Option #2 – current process for all but 1<sup>st</sup> class cities

- ◆ Notice 15 days prior to BOR meeting
- ◆ Property owner files objection – form does not include 60-day provision.
- ◆ BOR meets on all objections just like they do now. (48 hour notice requirement or waive)
- ◆ If property owner disagrees with assessment they can either file certiorari review within 90 days of decision notice OR the property owner can file §74.37 claim for excessive assessment with right to du novo review.

### Drafting Instructions:

Create s. 70.47 (7)(c) for the entire state and s. 70.47 (16)(c) for 1<sup>st</sup> class cities, outlining the following optional process for Boards of Review:

- 1) Allow a municipality to adopt an ordinance creating a 60-day delay upon taxpayer request.
- 2) Require taxpayer to pay a \$100 fee to process the delay.
- 3) Prohibit the use of the s. 74.37 process if a municipal ordinance is adopted under this section.
- 4) Allow the Department of Revenue to adopt a list of items required for discovery by department rule.
- 5) Create an effective date of January 1, 2008.
- 6) Refer to and affirm s. 70.47 (13) which states that the Circuit Court case must be based on the record from the Board of Review.

Give the court the ability to determine the assessment. Amend statutory language to read “If the court on the appeal finds any error in the proceedings of the board which renders the assessment or the proceedings void, it may determine the assessment itself based on the record before it, or it may remand the assessment...”

## 2005 ASSEMBLY BILL 1051

February 20, 2006 – Introduced by Representatives GOTTLIEB, MUSSER, KERKMAN, MURSAU, GIELOW, OTT, KREIBICH, BIES and STRACHOTA, cosponsored by Senators KAPANKE, BRESKE, BROWN and ROESSLER. Referred to Committee on Urban and Local Affairs.

1     **AN ACT to amend** 74.35 (3) (d), 74.37 (2) (b) 5. and 74.37 (3) (d); and **to create**  
2           74.33 (1) (g) and 74.35 (2) (b) 3m. of the statutes; **relating to:** objecting to  
3           property tax assessments and making claims for unlawful property taxes and  
4           excessive property tax assessments.

---

### *Analysis by the Legislative Reference Bureau*

Under current law, a property owner who objects to the assessed value of his or her property may present the objection to the board of review of the taxation district in which the property is located. If the board of review does not agree with the objection, the property owner may appeal the board's decision to the circuit court. Under this bill, the circuit court may not consider on appeal any evidence that the property owner did not present to the board of review.

Under current law, a property owner may file a claim with the taxation district for a refund of any amount of property taxes that the person paid to the taxation district as the result of either an excessive assessment or a palpable error. The bill provides that a "palpable error" includes the assessor's failure to notify a property owner of a changed assessment. Under current law, if the taxation district does not grant the person's claim for a refund of any taxes paid as a result of an excessive assessment or palpable error, the person may appeal the taxation district's decision to the circuit court. Under this bill, the circuit court may not consider on appeal any evidence that the property owner did not present to the taxation district.

**ASSEMBLY BILL 1051**

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:*

1           **SECTION 1.** 74.33 (1) (g) of the statutes is created to read:

2           74.33 (1) (g) The property assessment changed, as described under s. 70.365,  
3 but the assessor did not notify the person assessed, as provided under s. 70.365.

4           **SECTION 2.** 74.35 (2) (b) 3m. of the statutes is created to read:

5           74.35 (2) (b) 3m. Be accompanied by all evidence supporting the claim.

6           **SECTION 3.** 74.35 (3) (d) of the statutes is amended to read:

7           74.35 (3) (d) If the taxation district disallows the claim, the claimant may  
8 commence an action in circuit court to recover the amount of the claim not allowed,  
9 but the court shall only consider the evidence that the claimant provided under sub.  
10 (2) (b) 3m. The action shall be commenced within 90 days after the claimant receives  
11 notice by certified or registered mail that the claim is disallowed.

12           **SECTION 4.** 74.37 (2) (b) 5. of the statutes is amended to read:

13           74.37 (2) (b) 5. Be served on the clerk of the taxation district, or the clerk of the  
14 county that has a county assessor system, in the manner prescribed in s. 801.11 (4)  
15 by January 31 of the year in which the tax based upon the contested assessment is  
16 payable or no later than 90 days after the claimant receives a notice of the decision  
17 from the board of review under s. 70.47 (12), whichever is later.

18           **SECTION 5.** 74.37 (3) (d) of the statutes is amended to read:

19           74.37 (3) (d) If the taxation district or county disallows the claim, the claimant  
20 may commence an action in circuit court to recover the amount of the claim not  
21 allowed, but the court shall only consider the evidence that the claimant provided to

**ASSEMBLY BILL 1051**

1 the board of review pursuant to s. 70.47 (8). The action shall be commenced within  
2 90 days after the claimant receives notice by registered or certified mail that the  
3 claim is disallowed.

4 **SECTION 6. Initial applicability.**

5 (1) This act first applies to property tax assessments as of January 1, 2006.

6 (END)

**ASSEMBLY AMENDMENT 1,  
TO 2005 ASSEMBLY BILL 1051**

February 21, 2006 – Offered by Representative ALBERS.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 1: before that line insert:

3 “**SECTION 1b.** 70.47 (3) (c) of the statutes is created to read:

4 70.47 (3) (c) Any person who files a written objection with the board of review  
5 may file with that objection a request to schedule a one hour hearing regarding the  
6 objection and the board of review shall grant the request.”.

7 **2.** Page 2, line 1: delete “**SECTION 1**” and substitute “**SECTION 1m**”.

8 (END)

**ASSEMBLY AMENDMENT 2,  
TO 2005 ASSEMBLY BILL 1051**

March 2, 2006 - Offered by Representative LEMAHIEU.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 10: after "3m" insert ". and that the assessor provided to the  
3 board of review pursuant to s. 70.47 (8)".

4 **2.** Page 2, line 21: after "claimant" insert "and the assessor".

5 (END)

## Kreye, Joseph

---

**From:** Solie, Denise  
**Sent:** Monday, May 14, 2007 8:55 AM  
**To:** Kreye, Joseph  
**Subject:** FW: Drafting request - Board of Review

**Attachments:** Drafting instructions submitted 5.11.07.doc

One additional thing, Joe, to be added to the draft, and I'm looking for your advice on where it belongs in the statutes and how best to draft it.

We want to give the authority to the Department of Revenue to act as a centralized information point regarding the scheduled dates for Boards of Review held in municipalities throughout the state. DOR might choose to do it through a web site, or through some other means (or they might decide not to do it at this time). We will not be providing any funding, but want to give them the ability to create it, if they choose.

We'd like a /P draft (of the whole bill) before we get the real thing. We need to see what this looks like in statutory language, and I'm certain we'll have revisions.

Thanks, Joe

denise

---

**From:** Solie, Denise  
**Sent:** Friday, May 11, 2007 2:57 PM  
**To:** Kreye, Joseph  
**Subject:** Drafting request - Board of Review

Joe,

The attachment should help explain what we want to accomplish: We're trying to reduce the number of assessment appeals that go to Circuit Court by creating an optional Board of Review process that municipalities could choose to adopt.

There are some issues we have to resolve yet (like timing: what does "60 days" mean? 60 days from when...). We would like a /P draft first, so we can see what the language looks like, and work it out.

Call if/when you have questions. Thanks!



Drafting  
instructions submitte.

Denise Solie  
Rep. Mark Gottlieb  
608.267.2370





State of Wisconsin  
2007 - 2008 LEGISLATURE

LRB-2714/P1

JK:.....

JK  
Jed

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 5-15-07  
D-N  
SOON

Gen

1 AN ACT ...; relating to: objecting to property tax assessments and requiring the  
2 exercise of rule-making authority. ✓

---

*Analysis by the Legislative Reference Bureau*  
This is a preliminary draft. An analysis will be provided in a later version. ✓

---

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

3 SECTION 1. 70.47 (7) (c) of the statutes is created to read:  
4 70.47 (7) (c) The board of review ✓ shall grant a taxpayer a ✓60-day extension for  
5 a hearing related to the taxpayer's objection submitted under this section ✓, if the  
6 taxation district enacts an ordinance authorizing such extensions and if the taxpayer  
7 submits a request to the board for an extension and pays the taxation district a ✓\$100  
8 fee. The taxpayer who is granted an extension under this paragraph ✓ shall present  
9 to the board of review all evidence to support the taxpayer's objection that is required  
10 by the department of revenue by rule and in the manner prescribed by the  
11 department by rule.

1           **SECTION 2.** 70.47 (13) of the statutes is amended to read:

2           70.47 (13) CERTIORARI. Except as provided in s. 70.85, appeal from the  
3 determination of the board of review shall be by an action for certiorari commenced  
4 within 90 days after the taxpayer receives the notice under sub. (12). The action shall  
5 be given preference. If the court on the appeal finds any error in the proceedings of  
6 the board which renders the assessment or the proceedings void, it shall may  
7 determine the assessment based on the record before it or remand the assessment  
8 to the board for further proceedings in accordance with the court's determination and  
9 retain jurisdiction of the matter until the board has determined an assessment in  
10 accordance with the court's order. For this purpose, if final adjournment of the board  
11 occurs prior to the court's decision on the appeal, the court may order the governing  
12 body of the assessing authority to reconvene the board.

History: 1973 c. 90; 1975 c. 151, 199, 427; 1977 c. 29 ss. 755, 1647 (8); 1977 c. 273; 1977 c. 300 ss. 2, 8; 1977 c. 414; 1979 c. 34 ss. 878 to 880, 2102 (46) (b); 1979 c. 95, 110, 355; 1981 c. 20, 289; 1983 a. 192, 219, 432; 1985 a. 39; 1985 a. 120 ss. 155, 3202 (46); 1985 a. 188 s. 16; 1987 a. 27, 139, 254, 378, 399; 1989 a. 31; 1991 a. 39, 156, 218, 315, 316; 1993 a. 82, 307; 1997 a. 237, 252, 283; 2001 a. 109; 2005 a. 187.

13           **SECTION 3.** 70.47 (16) (c) of the statutes is created to read:

14           70.47 (16) (c) The board of review shall grant a taxpayer a 60-day extension  
15 for a hearing related to the taxpayer's objection submitted under this section, if the  
16 1st class city enacts an ordinance authorizing such extensions and if the taxpayer  
17 submits a request to the board for an extension and pays the city a \$100 fee. The  
18 taxpayer who is granted an extension under this paragraph shall present to the  
19 board of review all evidence to support the taxpayer's objection that is required by  
20 the department of revenue by rule and in the manner prescribed by the department  
21 by rule.

22           **SECTION 4.** 74.37 (4) (c) of the statutes is amended to read:

23           74.37 (4) (c) No claim or action for an excessive assessment may be brought or  
24 maintained under this section if the assessment of the property for the same year is

1 contested under s. 70.47 (7) (c), (13), or (16) (c) or 70.85. No assessment may be  
 2 contested under s. 70.47 (7) (c), (13), or (16) (c) or 70.85 if a claim is brought and  
 3 maintained under this section based on the same assessment.

4 History: 1987 a. 378; 1989 a. 104; 1993 a. 292p 1995 a. 408

**SECTION 5.** 73.03 (63) of the statutes is created to read:

73.03 (63) To publish the meeting dates, as provided in s. 70.47, for each board  
 of review.

**SECTION 6. Initial applicability.**

(1) This act first applies to the property tax assessments as of January 1, 2008.

(END)

d-note



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 PREVIOUS  
 PAGE)

8

9

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

LRB-2714/P1dn

JK: n:...

date

JLD

Representative Gottlieb:

Please review this draft carefully to ensure that it is consistent with your intent. ✓

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

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

LRB-2714/P1dn  
JK:jld:rs

May 17, 2007

Representative Gottlieb:

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: [joseph.kreye@legis.wisconsin.gov](mailto:joseph.kreye@legis.wisconsin.gov)

**Kreye, Joseph**

---

**From:** Solie, Denise  
**Sent:** Tuesday, July 31, 2007 5:18 PM  
**To:** Kreye, Joseph  
**Subject:** Re-draft request for LRB 2714/P1  
**Attachments:** Clarifications to LRB 2714 after 7 26 07 meeting.doc

Joe,

We would like a /P2 of LRB 2714/P1, incorporating the attached changes, please.

Please call me, or Rep. Gottlieb, if you have questions. I will be out of the office from August 2 - 12. Mark is available all this week; but he will be in Boston at NCSL and - consequently - out of the office all next week. Hope that information is helpful for workload planning purposes.

denise  
7-2369

Clarifications to LRB-2714/P1 as discussed at meeting of 7/26/2007

Section 1:

1. On page 1, line 9 the wording should be: "The taxpayer, in any municipality that allows for an extension..." instead of "The taxpayer who is granted an extension..." This clarifies that once the municipality grants the ordinance that the taxpayer must present all evidence at the BOR regardless of whether an extension was requested.
2. DOR would like to delete "rule" requirement and instead publish the guidelines in the property assessment manual provided under §73.03.
3. WMC wants to make sure that any document exchange includes the same responsibility to both parties. All exhibits, reports and other docs that will be addressed at the BOR hearing should be exchanged 10 days prior to BOR hearing. Parties agreed that this could be addressed in the manual rather than in the legislation.

(Both the above items (2 and 3) could be addressed in the legislation, though, by saying something like this starting at line 9: "...The taxpayer who is granted and extension under this paragraph shall present to the board of review all evidence to support the taxpayer's objection as specified in the manual under §73.03(2a). The taxpayer and assessor shall simultaneously exchange, at least 10 days in before the scheduled board of review hearing all reports, documents, and exhibits to be presented at scheduled hearing."

Section 2:

1. Allow parties, by mutual consent, to add new evidence that was not available at the time of the BOR hearing at circuit court.

Section 4:

1. Eliminate and instead create language requiring that if a municipality adopts the ordinance that disallows appeal under §74.37 that they are required to post on the municipalities website, at least 60 days in advance, the last day to file an objection. Also, in addition to that requirement the notices must be mailed 15 days prior to the last day to file an objection.

Section 5:

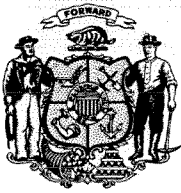
1. §74.37 (4)(c) – leave this section as is currently written.
2. Add §74.37(4)(d) to indicate that no claim or action for excessive assessment may be brought or maintained under this section if the municipality has created an

ordinance under 70.47(7)(c ) or 70.47 (16) (c )

Other

- ✓ 1. Add a statement to statute requiring BOR to grant a reasonable amount of time for the hearing. Possibly in §70.47(7)(ad)
- ✓ 2. Change interest §74.37 to match interest charged in §70.511.
- ✓ 3. Incorporate a technical change in statute §70.47 (16) so that it matches §70.47 (13) by adding to the end of paragraph §70.47 (16)(a) the following sentence "If the court on the appeal finds any error in the proceedings of the board which renders the assessment or the proceedings void, it may determine the assessment based on the record before it or remand the assessment to the board for further proceedings in accordance with court's determination and retain jurisdiction of the matter until the board has determined the assessment in accordance with the court's order. For this purpose, if final adjournment of the board occurs prior to the court's decision on the appeal, the court may order the governing body of the assessing authority to reconvene the board."





State of Wisconsin  
2007 - 2008 LEGISLATURE

LRB-2714/P1  
JK:jld:rs

DUE BY  
FRIDAY  
please

RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 8-1-07

~~SOON~~

DN

re ju

1 AN ACT *to amend* 70.47 (13) and 74.37 (4) (c); and *to create* 70.47 (7) (c), 70.47  
2 (16) (c) and 73.03 (63) of the statutes; **relating to:** objecting to property tax  
3 assessments and requiring the exercise of rule-making authority.

***Analysis by the Legislative Reference Bureau***

This is a preliminary draft. An analysis will be provided in a later version.

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

4 SECTION 1. 70.47 (7) (c) of the statutes is created to read:  
5 70.47 (7) (c) The board of review shall grant a taxpayer a 60-day extension for  
6 a hearing related to the taxpayer's objection submitted under this section, if the  
7 taxation district enacts an ordinance authorizing such extensions and if the taxpayer  
8 submits a request to the board for an extension and pays the taxation district a \$100  
9 fee. The taxpayer who is granted an extension under this paragraph shall present  
10 to the board of review all evidence to support the taxpayer's objection that is required

INSERT 2-21A

INSERT 2-2B

1 by the department of revenue by rule and in the manner prescribed by the  
2 department by rule.

3 SECTION 2. 70.47 (13) of the statutes is amended to read:

4 70.47 (13) CERTIORARI. Except as provided in s. 70.85, appeal from the  
5 determination of the board of review shall be by an action for certiorari commenced  
6 within 90 days after the taxpayer receives the notice under sub. (12). The action shall  
7 be given preference. If the court on the appeal finds any error in the proceedings of  
8 the board which renders the assessment or the proceedings void, it shall may  
9 determine the assessment based on the record before it or remand the assessment  
10 to the board for further proceedings in accordance with the court's determination and  
11 retain jurisdiction of the matter until the board has determined an assessment in  
12 accordance with the court's order. For this purpose, if final adjournment of the board  
13 occurs prior to the court's decision on the appeal, the court may order the governing  
14 body of the assessing authority to reconvene the board.

15 SECTION 3. 70.47 (16) (c) of the statutes is created to read:

16 70.47 (16) (c) The board of review shall grant a taxpayer a 60-day extension  
17 for a hearing related to the taxpayer's objection submitted under this section, if the  
18 1st class city enacts an ordinance authorizing such extensions and if the taxpayer  
19 submits a request to the board for an extension and pays the city a \$100 fee. The  
20 taxpayer who is granted an extension under this paragraph shall present to the  
21 board of review all evidence to support the taxpayer's objection that is required by  
22 the department of revenue by rule and in the manner prescribed by the department  
23 by rule.

INSERT 2-23

24 SECTION 4. 73.03 (63) of the statutes is created to read:

INSERT  
3-2 ✓

1 73.03 (63) To publish the meeting dates, as provided in s. 70.47, for each board  
2 of review.

3 SECTION 5. 74.37 (4) (c) of the statutes is amended to read:

4 74.37 (4) (c) No claim or action for an excessive assessment may be brought or  
5 maintained under this section if the assessment of the property for the same year is  
6 contested under s. 70.47 (7) (c), (13), or (16) (c) or 70.85. No assessment may be  
7 contested under s. 70.47 (7) (c), (13), or (16) (c) or 70.85 if a claim is brought and  
8 maintained under this section based on the same assessment.

INSERT  
3-8 ✓

9 SECTION 6. Initial applicability.

10 (1) This act first applies to the property tax assessments as of January 1, 2008.

11

(END)

d-note  
↓

**Insert 2 - 2A**

1           **SECTION 1.** 70.47 (8) (j) of the statutes is created to read:

2           70.47 (8) (j) The board shall allow a reasonable amount of time for a hearing  
3 under this paragraph.

**Insert 2 - 2B**

4           NO If a taxation district enacts an ordinance under this paragraph, each taxpayer  
5 who submits an objection under this section, regardless of whether the taxpayer  
6 requests an extension, shall present to the board of review all evidence to support the  
7 taxpayer's objection, as specified in the manual under s. 73.03 (2a). At least 10 days  
8 before the scheduled board of review hearing, the taxpayer and the assessor shall  
9 simultaneously exchange all reports, documents, and exhibits that the taxpayer and  
10 assessor will present at the hearing. At least 60 days before the last day on which  
11 a taxpayer may submit an objection under this section, each taxation district that  
12 enacts an ordinance under this section shall publish on its Internet site the last day  
13 on which a taxpayer may submit an objection under this section. At least 15 days  
14 before the last day on which a taxpayer may submit an objection under this section,  
15 each taxation district that enacts an ordinance under this section shall mail to each  
16 taxpayer who received a notice under s. 70.365 a notice to inform that taxpayer of the  
17 last day on which a taxpayer may submit an objection under this section.

**Insert 2 - 14**

18           **SECTION 2.** 70.47 (13) of the statutes is amended to read:

19           70.47 (13) CERTIORARI. Except as provided in s. 70.85, appeal from the  
20 determination of the board of review shall be by an action for certiorari commenced  
21 within 90 days after the taxpayer receives the notice under sub. (12). The action shall



1 be given preference. If the court on the appeal finds any error in the proceedings of  
 2 the board which renders the assessment or the proceedings void, it shall may remand  
 3 the assessment to the board for further proceedings in accordance with the court's  
 4 determination and retain jurisdiction of the matter until the board has determined  
 5 an assessment in accordance with the court's order or it may determine the  
 6 assessment based on the record before it, except that the court may allow the parties,  
 7 by mutual consent, to present evidence that was not available at the time of the board  
 8 of review hearing. For this purpose, if final adjournment of the board occurs prior  
 9 to the court's decision on the appeal, the court may order the governing body of the  
 10 assessing authority to reconvene the board.

History: 1973 c. 90; 1975 c. 151, 199, 427; 1977 c. 29 ss. 755, 1647 (8); 1977 c. 273; 1977 c. 300 ss. 2, 8; 1977 c. 414; 1979 c. 34 ss. 878 to 880, 2102 (46) (b); 1979 c. 95, 110, 355; 1981 c. 20, 289; 1983 a. 192, 219, 432; 1985 a. 39; 1985 a. 120 ss. 155, 3202 (46); 1985 a. 188 s. 16; 1987 a. 27, 139, 254, 378, 399; 1989 a. 31; 1991 a. 39, 156, 218, 315, 316; 1993 a. 82, 307; 1997 a. 237, 252, 283; 2001 a. 109; 2005 a. 87.

11 **SECTION 3. 70.47 (16) (a)** of the statutes is amended to read:

12 **70.47 (16) (a)** In 1st class cities all objections to the amount or valuation of real  
 13 or personal property shall be first made in writing and filed with the commissioner  
 14 of assessments on or before the 3rd Monday in May. No person may, in any action  
 15 or proceeding, question the amount or valuation of real or personal property in the  
 16 assessment rolls of the city unless objections have been so filed. The board may not  
 17 waive the requirement that objections be in writing. Persons who own land and  
 18 improvements to that land may object to the aggregate valuation of that land and  
 19 improvements to that land, but no person who owns land and improvements to that  
 20 land may object only to the valuation of that land or only to the valuation of  
 21 improvements to that land. If the objections have been investigated by a committee  
 22 of the board of assessors under s. 70.07 (6), the board of review may adopt the  
 23 recommendation of the committee unless the objector requests or the board orders  
 24 a hearing. At least 2 days' notice of the time fixed for the hearing shall be given to



1 the objector or attorney and to the city attorney of the city. The provisions of the  
 2 statutes relating to boards of review not inconsistent with this subsection apply to  
 3 proceedings before the boards of review of 1st class cities, except that the board need  
 4 not adjourn until the assessment roll is completed by the commissioner of  
 5 assessments, as required in s. 70.07 (6), but may immediately hold hearings on  
 6 objections filed with the commissioner of assessments, and the changes, corrections  
 7 and determinations made by the board acting within its powers shall be prima facie  
 8 correct. Appeal from the determination shall be by an action for certiorari  
 9 commenced within 90 days after the taxpayer receives the notice under sub. (12).  
 10 The action shall be given preference. If the court on the appeal finds any error in the  
 11 proceedings of the board which renders the assessment or the proceedings void, it  
 12 may remand the assessment to the board for further proceedings in accordance with  
 13 the court's determination and retain jurisdiction of the matter until the board has  
 14 determined an assessment in accordance with the court's order or it may determine  
 15 the assessment based on the record before it, except that the court may allow the  
 16 parties, by mutual consent, to present evidence that was not available at the time of  
 17 the board of review hearing. For this purpose, if final adjournment of the board  
 18 occurs prior to the court's decision on the appeal, the court may order the governing  
 19 body of the assessing authority to reconvene the board.

11

that

(end ins 2-14)

**History:** 1973 c. 90; 1975 c. 151, 199, 427; 1977 c. 29 ss. 755, 1647 (8); 1977 c. 273; 1977 c. 300 ss. 2, 8; 1977 c. 414; 1979 c. 34 ss. 878 to 880, 2102 (46) (b); 1979 c. 95, 110, 355; 1981 c. 20, 289; 1983 a. 192, 219, 432; 1985 a. 39; 1985 a. 120 ss. 155, 3202 (46); 1985 a. 188 s. 16; 1987 a. 27, 139, 254, 378, 399; 1989 a. 31; 1991 a. 39, 156, 218, 315, 316; 1993 a. 82, 307; 1997 a. 237, 252, 283; 2001 a. 109; 2005 a. 187.

**Insert 2 - 23**

20  
21  
22

NO  
FF

If a 1st class city enacts an ordinance under this paragraph, each taxpayer who  
 submits an objection under this section, regardless of whether the taxpayer requests  
 an extension, shall present to the board of review all evidence to support the



1 taxpayer's objection, as specified in the manual under s. 73.03 (2a).<sup>✓</sup> At least 10<sup>✓</sup> days  
2 before the scheduled board of review hearing, the taxpayer and the assessor shall  
3 simultaneously exchange all reports, documents, and exhibits that the taxpayer and  
4 assessor will present at the hearing. At least 60<sup>✓</sup> days before the last day on which  
5 a taxpayer may submit an objection under this section,<sup>✓</sup> each 1st class city<sup>✓</sup> that enacts  
6 an ordinance under this section shall publish on its Internet site<sup>✓</sup> the last day on  
7 which a taxpayer may submit an objection under this section. At least 15<sup>✓</sup> days before  
8 the last day on which a taxpayer may submit an objection under this section, each  
9 1st class city<sup>✓</sup> that enacts an ordinance under this section shall mail to each taxpayer  
10 who received a notice under s. 70.365<sup>✓</sup> a notice to inform that taxpayer of the last day  
11 on which a taxpayer may submit an objection under this section.<sup>✓</sup>

**Insert 3 - 2**

12 **SECTION 4.** 73.03 (2a)<sup>✓</sup> of the statutes is amended to read:

13 73.03 (2a) To prepare, have published and distribute to each property tax  
14 assessor and to others who so request assessment manuals. The manual shall  
15 discuss and illustrate accepted assessment methods, techniques and practices with  
16 a view to more nearly uniform and more consistent assessments of property at the  
17 local level. The manual shall be amended by the department from time to time to  
18 reflect advances in the science of assessment, court decisions concerning assessment  
19 practices, costs, and statistical and other information considered valuable to local  
20 assessors by the department. The manual shall incorporate standards for the  
21 assessment of all types of renewable energy resource systems used in this state as  
22 soon as such systems are used in sufficient numbers and sufficient data exists to  
23 allow the formulation of valid guidelines. The manual shall incorporate standards,



1 which the department of revenue and the state historical society of Wisconsin shall  
2 develop, for the assessment of nonhistoric property in historic districts and for the  
3 assessment of historic property, including but not limited to property that is being  
4 preserved or restored; property that is subject to a protective easement, covenant or  
5 other restriction for historic preservation purposes; property that is listed in the  
6 national register of historic places in Wisconsin or in this state's register of historic  
7 places and property that is designated as a historic landmark and is subject to  
8 restrictions imposed by a municipality or by a landmarks commission. The manual  
9 shall incorporate general guidelines about ways to determine whether property is  
10 taxable in part under s. 70.1105 and examples of the ways that s. 70.1105 applies in  
11 specific situations. The manual shall state that assessors are required to comply with  
12 s. 70.32 (1g) and shall suggest procedures for doing so. The manual or a supplement  
13 to it shall specify per acre value guidelines for each municipality for various  
14 categories of agricultural land based on the income that could be generated from its  
15 estimated rental for agricultural use, as defined by rule, and capitalization rates  
16 established by rule. The manual shall include guidelines for classifying land as  
17 agricultural land, as defined in s. 70.32 (2) (c) 1g., and guidelines for distinguishing  
18 between land and improvements to land. The manual shall specify the evidence to  
19 support a taxpayer's objection, as provided under s. 70.47 (7) (c)✓ and (16) (c)✓. The cost  
20 of the development, preparation, publication and distribution of the manual and of  
21 revisions and amendments to it shall be borne by the assessors and requesters at an  
22 individual volume cost or a subscription cost as determined by the department. All  
23 receipts shall be credited to the appropriation under s. 20.566 (2) (hi). The  
24 department may provide free assessment manuals to other state agencies or





1 exchange them at no cost with agencies of other states or of the federal government  
2 for similar information or publications. (end ins 3-2)

**History:** 1971 c. 40, 215; 1973 c. 90; 1975 c. 39; 1977 c. 143; 1977 c. 196 s. 130 (7); 1977 c. 313; 1979 c. 34; 1979 c. 110 s. 60 (13); 1979 c. 221, 350; 1981 c. 20; 1981 c. 79 s. 18; 1983 a. 275 s. 15 (4); 1983 a. 524; 1983 a. 538 s. 269 (3); 1985 a. 12, 29, 273; 1987 a. 4, 27, 186; 1987 a. 312 s. 17; 1987 a. 328, 378, 399; 1989 a. 31; 1989 a. 56 s. 259; 1989 a. 74, 335; 1991 a. 39, 219, 313, 316; 1993 a. 16, 112, 205, 490; 1995 a. 27 ss. 3434g to 3440m, 9145 (1); 1995 a. 209, 233; 1997 a. 27, 35, 191, 237, 252; 1999 a. 9, 31, 185; 2001 a. 16, 44, 104, 107, 109; 2003 a. 33, 127; 2005 a. 25, 259.

**Insert 3 - 8**

3 **SECTION 5.** 74.37 (4) (d) of the statutes is created to read:

4 74.37 (4) (d) No claim or action for an excessive assessment may be brought or  
5 maintained under this section if the taxation district in which the property is located  
6 enacts an ordinance under s. 70.47 (7) (c) or if the 1st class city in which the property  
7 is located enacts an ordinance under s. 70.47 (16) (c).

8 **SECTION 6.** 74.37 (5) of the statutes is amended to read:

9 74.37 (5) INTEREST. The amount of a claim filed under sub. (2) or an action  
10 commenced under sub. (3) may include interest computed from the date of filing the  
11 claim against the taxation district, at the rate of 0.8% per month at the average  
12 annual discount rate determined by the last auction of 6-month U.S. treasury bills  
13 before the objection per day for the period of time between the time when the tax was  
14 due and the date that the claim was paid.

**History:** 1987 a. 378; 1989 a. 104; 1993 a. 292p 1995 a. 408.

STATE OF WISCONSIN - LEGISLATIVE REFERENCE BUREAU

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

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JK: jld  
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Representative Gottlieb:

LPS-  
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JK

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

LRB-2714/P2dn  
JK:jld:rs

August 14, 2007

Representative Gottlieb:

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: [joseph.kreye@legis.wisconsin.gov](mailto:joseph.kreye@legis.wisconsin.gov)



State of Wisconsin  
2007 - 2008 LEGISLATURE

LRB-2714/P2  
JK:jld:rs

RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 9-13-07

DN

SOON

Regen

1 AN ACT *to amend* 70.47 (13), 70.47 (16) (a), 73.03 (2a), 74.37 (4) (c) and 74.37 (5);  
2 and *to create* 70.47 (7) (c), 70.47 (8) (j), 70.47 (16) (c) and 74.37 (4) (d) of the  
3 statutes; **relating to:** objecting to property tax assessments.

*Analysis by the Legislative Reference Bureau*

~~This is a preliminary draft. An analysis will be provided in a later version.~~

✓  
INSERT  
A

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

4 SECTION 1. 70.47 (7) (c) of the statutes is created to read:  
5 70.47 (7) (c) The board of review shall grant a taxpayer a 60-day extension for  
6 a hearing related to the taxpayer's objection submitted under this section, if the  
7 taxation district enacts an ordinance authorizing such extensions and if the taxpayer  
8 submits <sup>✓ with the objection</sup> a request to the board for an extension and pays the taxation district a \$100  
9 fee. If a taxation district enacts an ordinance under this paragraph, each taxpayer  
10 who submits an objection under this section, regardless of whether the taxpayer

*their respective positions* ✓

*and the assessor* ✓

1 requests an extension, shall present to the board of review all evidence to support the

2 taxpayer's objection, as specified in the manual under s. 73.03 (2a). At least 10 days

3 before the scheduled board of review hearing, the taxpayer and the assessor shall

4 simultaneously exchange all reports, documents, and exhibits that the taxpayer and

5 assessor will present at the hearing. At least 60 days before the last day on which

6 a taxpayer may submit an objection under this section, each taxation district that

7 enacts an ordinance under this section shall publish on its Internet site the last day

8 on which a taxpayer may submit an objection under this section. At least 15 days

9 before the last day on which a taxpayer may submit an objection under this section,

10 each taxation district that enacts an ordinance under this section shall ~~mail~~ *include with the*

11 taxpayer who received a notice under s. 70.365 ~~a notice~~ *information* to inform that taxpayer of the

12 last day on which a taxpayer may submit an objection under this section.

13 SECTION 2. 70.47 (8) (j) of the statutes is created to read:

14 70.47 (8) (j) The board shall allow a reasonable amount of time for a hearing  
15 under this paragraph.

16 SECTION 3. 70.47 (13) of the statutes is amended to read:

17 70.47 (13) CERTIORARI. Except as provided in s. 70.85, appeal from the  
18 determination of the board of review shall be by an action for certiorari commenced  
19 within 90 days after the taxpayer receives the notice under sub. (12). The action shall  
20 be given preference. If the court on the appeal finds any error in the proceedings of  
21 the board which renders the assessment or the proceedings void, it shall may remand  
22 the assessment to the board for further proceedings in accordance with the court's  
23 determination and retain jurisdiction of the matter until the board has determined  
24 an assessment in accordance with the court's order or it may determine the  
25 assessment based on the record before it, except that the court may allow the parties,

*evidence and testimony presented to the board (review) without deference to any findings made by the board* ✓

*shall*

*additional* ✓

1 by mutual consent, to present evidence that was not available at the time of the board  
 2 of review hearing. For this purpose, if final adjournment of the board occurs prior  
 3 to the court's decision on the appeal, the court may order the governing body of the  
 4 assessing authority to reconvene the board.

5 SECTION 4. 70.47 (16) (a) of the statutes is amended to read:

6 70.47 (16) (a) In 1st class cities all objections to the amount or valuation of real  
 7 or personal property shall be first made in writing and filed with the commissioner  
 8 of assessments on or before the 3rd Monday in May. No person may, in any action  
 9 or proceeding, question the amount or valuation of real or personal property in the  
 10 assessment rolls of the city unless objections have been so filed. The board may not  
 11 waive the requirement that objections be in writing. Persons who own land and  
 12 improvements to that land may object to the aggregate valuation of that land and  
 13 improvements to that land, but no person who owns land and improvements to that  
 14 land may object only to the valuation of that land or only to the valuation of  
 15 improvements to that land. If the objections have been investigated by a committee  
 16 of the board of assessors under s. 70.07 (6), the board of review may adopt the  
 17 recommendation of the committee unless the objector requests or the board orders  
 18 a hearing. At least 2 days' notice of the time fixed for the hearing shall be given to  
 19 the objector or attorney and to the city attorney of the city. The provisions of the  
 20 statutes relating to boards of review not inconsistent with this subsection apply to  
 21 proceedings before the boards of review of 1st class cities, except that the board need  
 22 not adjourn until the assessment roll is completed by the commissioner of  
 23 assessments, as required in s. 70.07 (6), but may immediately hold hearings on  
 24 objections filed with the commissioner of assessments, and the changes, corrections  
 25 and determinations made by the board acting within its powers shall be prima facie

*In the event that an objection to the previous year's assessment has not been resolved, the parties may stipulate that the assessment for the previous year shall also apply for the current year.* ✓

AB

1 correct. Appeal from the determination shall be by an action for certiorari  
2 commenced within 90 days after the taxpayer receives the notice under sub. (12).  
3 The action shall be given preference. If the court on the appeal finds any error in the  
4 proceedings of the board that renders the assessment or the proceedings void, it may  
5 remand the assessment to the board for further proceedings in accordance with the  
6 court's determination and retain jurisdiction of the matter until the board has  
7 determined an assessment in accordance with the court's order or it may determine  
8 the assessment based on the record before it, except that the court may allow the  
9 parties, by mutual consent, to present evidence that was not available at the time of  
10 the board of review hearing. For this purpose, if final adjournment of the board  
11 occurs prior to the court's decision on the appeal, the court may order the governing  
12 body of the assessing authority to reconvene the board.

13 **SECTION 5.** 70.47 (16) (c) of the statutes is created to read:

14 70.47 (16) (c) The board of review shall grant a taxpayer a 60-day extension  
15 for a hearing related to the taxpayer's objection submitted under this section, if the  
16 1st class city enacts an ordinance authorizing such extensions and if the taxpayer  
17 submits <sup>with the objection</sup> a request to the board for an extension and pays the city a \$100 fee. If a 1st  
18 class city enacts an ordinance under this paragraph, each taxpayer who submits an  
19 objection under this section, regardless of whether the taxpayer requests an  
20 extension, <sup>and the assessor</sup> shall present to the board of review all evidence to support the taxpayer's  
21 ~~objection~~, as specified in the manual under s. 73.03 (2a). At least 10 days before the  
22 scheduled board of review hearing, the taxpayer and the assessor shall  
23 simultaneously exchange all reports, documents, and exhibits that the taxpayer and  
24 assessor will present at the hearing. At least 60 days before the last day on which  
25 a taxpayer may submit an objection under this section, each 1st class city that enacts

*their respective positions* ✓

1 an ordinance under this section shall publish on its Internet site the last day on  
2 which a taxpayer may submit an objection under this section. At least 15 days before  
3 the last day on which a taxpayer may submit an objection under this section, each  
4 1st class city that enacts an ordinance under this section shall ~~mail to each taxpayer~~ <sup>include with the</sup>  
5 ~~who received a notice under s. 70.365 a notice to inform that~~ <sup>information</sup> taxpayer of the last day  
6 on which a taxpayer may submit an objection under this section. <sup>the</sup>

7 **SECTION 6.** 73.03 (2a) of the statutes is amended to read:

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



✓ be exchanged

1 restrictions imposed by a municipality or by a landmarks commission. The manual  
2 shall incorporate general guidelines about ways to determine whether property is  
3 taxable in part under s. 70.1105 and examples of the ways that s. 70.1105 applies in  
4 specific situations. The manual shall state that assessors are required to comply with  
5 s. 70.32 (1g) and shall suggest procedures for doing so. The manual or a supplement  
6 to it shall specify per acre value guidelines for each municipality for various  
7 categories of agricultural land based on the income that could be generated from its  
8 estimated rental for agricultural use, as defined by rule, and capitalization rates  
9 established by rule. The manual shall include guidelines for classifying land as  
10 agricultural land, as defined in s. 70.32 (2) (c) 1g., and guidelines for distinguishing  
11 between land and improvements to land. The manual shall specify the evidence to  
12 support a taxpayer's objection, as provided under s. 70.47 (7) (c) and (16) (c). The cost  
13 of the development, preparation, publication and distribution of the manual and of  
14 revisions and amendments to it shall be borne by the assessors and requesters at an  
15 individual volume cost or a subscription cost as determined by the department. All  
16 receipts shall be credited to the appropriation under s. 20.566 (2) (hi). The  
17 department may provide free assessment manuals to other state agencies or  
18 exchange them at no cost with agencies of other states or of the federal government  
19 for similar information or publications.

20 **SECTION 7.** 74.37 (4) (c) of the statutes is amended to read:

21 74.37 (4) (c) No claim or action for an excessive assessment may be brought or  
22 maintained under this section if the assessment of the property for the same year is  
23 contested under s. 70.47 (7) (c), (13), or (16) (c) or 70.85. No assessment may be  
24 contested under s. 70.47 (7) (c), (13), or (16) (c) or 70.85 if a claim is brought and  
25 maintained under this section based on the same assessment.



2007-2008 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRB-2714/P3ins  
JKjld:rs

Insert A

(board)

(court)

Under current law, if a taxation district assessor assesses any property at a value that is different from the property's value in the previous year, the assessor must notify the property owner of the changed assessment, in writing, at least 15 days before the first meeting of the taxation district board of review. Any taxpayer who receives a notice of changed assessment may challenge the assessment by submitting an objection to the board. The board then holds a hearing on the objection and, ultimately, decides whether the assessor's assessment is correct or whether the assessment should be changed based on the taxpayer's objection. If the taxpayer does not agree with the decision of the board, the taxpayer may appeal the decision to the circuit court. If the court finds any error in the board's proceedings which renders the assessment or the proceedings void, the court remands the assessment to the board for further proceedings, in accordance with the court's order.

e that

Under this bill, a board of review must grant a taxpayer a 60-day extension for a hearing of the taxpayer's objection to a changed assessment, if the taxation district has enacted an ordinance authorizing such extensions and if the taxpayer submits a request for the extension along with the objection and a \$100 fee. In addition, if the taxation district has enacted an ordinance authorizing extensions, each taxpayer who submits an objection, regardless of whether the taxpayer has requested an extension, and the assessor must present to the board of review all evidence, as specified by the Department of Revenue in its assessment manual, to support their respective positions related to the assessment. At least 10 days before the hearing on the objection, the taxpayer and the assessor must simultaneously exchange all evidence that each one will present at the hearing.

payment of

Under the bill, if the taxpayer appeals the board's decision to the court, the court may remand the assessment to the board to determine the assessment based on the court's order or it may determine the assessment based on the evidence and testimony presented to the board without any deference to the board's findings. However, the court must allow the parties to present additional evidence if both parties consent to presenting that evidence. Finally, in the event that an objection to an assessment has not been resolved, the parties may stipulate that the previous year's assessment will apply to the current year's assessment.

(end ins A)

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

LRB-2714/P2dn  
JK:jld:rs

new  
date

August 14, 2007

Representative Gottlieb:

Please review this draft carefully to ensure that it is consistent with your intent. ✓

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

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

LRB-2714/P3dn  
JK:jld:pg

September 17, 2007

Representative Gottlieb:

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: [joseph.kreye@legis.wisconsin.gov](mailto:joseph.kreye@legis.wisconsin.gov)

## Kreye, Joseph

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**From:** Solie, Denise  
**Sent:** Wednesday, September 19, 2007 4:15 PM  
**To:** Kreye, Joseph  
**Subject:** Request for draft 2714/P4

Joe,

1. In /P3, on page 3, line 19, the word should have been "deference" not "difference." But it makes no difference, because we want to draft the following into a /P4. On page 3, delete lines 18 through 20, and insert: "assessment based on the record before it, except that the court may allow the parties to present evidence that was not available at the time of the board of review hearing, or that the board refused to consider. For this purpose"
2. On page 1, line 5 reads "submits with a objection". Instead of "a" it should either read "an" or "the".
3. I got an inquiry regarding (on page 1, lines 12-14) the practical effect of the phrase "At least 60 days before the last day on which a taxpayer may submit an objection under this section...". The concern is that the date becomes variable due to the language in 70.47(7)(a), which states [bold emphasis added].  
(a) The board of review may not hear an objection to the amount or valuation of property unless, at least 48 hours before the board's first scheduled meeting, the objector provides to the board's clerk written or oral notice of an intent to file an objection, **except that, upon a showing of good cause and the submission of a written objection, the board shall waive that requirement during the first 2 hours of the board's first scheduled meeting, and the board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days** with proof of extraordinary circumstances for failure to meet the 48-hour notice requirement and failure to appear before the board of review during the first 2 hours of the first scheduled meeting

Is that a valid concern? Should we be thinking about changing it to "At least 60 days before the first day", or perhaps some other wording?

Please call to discuss the last item, and also any other questions. Thanks.

Denise Solie  
267.2370