



State of Wisconsin  
2007 - 2008 LEGISLATURE

LRBs0196/1-2  
JK:jld:pg

ASSEMBLY SUBSTITUTE AMENDMENT,  
TO 2007 ASSEMBLY BILL 580

RM not R

Today  
12-10-07

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 *to repeal and recreate* 70.47 (8) (d); and *to create* 70.47 (7) (c), 70.47 (8) (j),  
3 70.47 (16) (c) and 74.37 (4) (d) of the statutes; **relating to:** objecting to property  
4 tax assessments.

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

5 SECTION 1. 70.47 (7) (c) of the statutes is created to read:

6 70.47 (7) (c) The board of review shall grant a taxpayer a 60-day extension for  
7 a hearing related to the taxpayer's objection submitted under this section, if the  
8 taxation district enacts an ordinance authorizing such extensions and if the taxpayer  
9 submits with the objection a request to the board for an extension and pays the  
10 taxation district a \$100 fee. A request for an extension under this paragraph ~~shall~~  
11 not stop the accrual of interest, notwithstanding s. 70.511 (2) (b). The 60-day  
12 extension period under this paragraph may be further extended, if the taxpayer

✓ may

1 shows good cause. If a taxation district enacts an ordinance under this paragraph,  
2 each taxpayer who submits an objection under this section, regardless of whether the  
3 taxpayer requests an extension, and the assessor shall present to the board of review  
4 all evidence, as specified in the manual under s. 73.03 (2a), on which they rely to  
5 support their respective positions and any additional evidence that the taxpayer and  
6 the assessor believe is relevant to determining the correct assessment. If the  
7 taxpayer receives an extension under this paragraph, at least 10 days before the  
8 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 prior to the first day on which  
11 the board of review hears objections, each taxation district that enacts an ordinance  
12 under this paragraph shall publish on its Internet site the last day on which a  
13 taxpayer may submit an objection under this section. At least 15 days prior to the  
14 first day on which the board of review hears objections, each taxation district that  
15 enacts an ordinance under this paragraph shall include with the notice under s.  
16 70.365 information to inform the taxpayer of the last day on which a taxpayer may  
17 submit an objection under this section.

18 **SECTION 2.** 70.47 (8) (d) of the statutes is repealed and recreated to read:

19 70.47 (8) (d) It may and shall at the request of either party compel the  
20 attendance of witnesses for a hearing and may, on a showing of good cause, compel  
21 the attendance of witnesses for depositions.

22 **SECTION 3.** 70.47 (8) (j) of the statutes is created to read:

23 70.47 (8) (j) The board shall allow a sufficient amount of time for a hearing  
24 under this subsection to permit the taxpayer and assessor to present the evidence  
25 described in sub. (7) (c).

1 SECTION 4. 70.47 (13) of the statutes is amended to read:

2 70.47 (13) CERTIORARI REVIEW. ✓ Except as provided in this subsection and in s.  
3 ss. 70.85 and 74.37, appeal from the determination of the board of review shall be by  
4 an action for certiorari commenced within 90 days after the taxpayer receives the  
5 notice under sub. (12). The action shall be given preference. If the court on the appeal  
6 finds any error in the proceedings of the board which renders the assessment or the  
7 proceedings void, or if the court determines that the board lacked good cause to deny  
8 a request for a deposition subpoena, it shall remand the assessment to the board for  
9 further proceedings in accordance with the court's determination and retain  
10 jurisdiction of the matter until the board has determined an assessment in  
11 accordance with the court's order. For this purpose, if final adjournment of the board  
12 occurs prior to the court's decision on the appeal, the court may order the governing  
13 body of the assessing authority to reconvene the board. If the objector challenges the  
14 board's value determination, the court shall presume that the board's valuation is  
15 correct, except that the presumption may be rebutted by a sufficient showing by the  
16 objector that the valuation is incorrect. If the presumption is rebutted, the court  
17 shall determine the assessment without deference to the board of review and based  
18 on the record before the board of review, except that the court may consider evidence  
19 that was not available at the time of the hearing before the board, that the board  
20 refused to consider, or that the court otherwise determines should be considered in  
21 order to determine the correct assessment. In the event that an objection to the  
22 previous year's assessment has not been resolved, the parties may agree that the  
23 assessment for the previous year shall also apply for the current year and shall be  
24 included in the court's review of the prior year's assessment without an additional  
25 hearing by the board.

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

2           **70.47 (16)** (a) In 1st class cities all objections to the amount or valuation of real  
3 or personal property shall be first made in writing and filed with the commissioner  
4 of assessments on or before the 3rd Monday in May. No person may, in any action  
5 or proceeding, question the amount or valuation of real or personal property in the  
6 assessment rolls of the city unless objections have been so filed. The board may not  
7 waive the requirement that objections be in writing. Persons who own land and  
8 improvements to that land may object to the aggregate valuation of that land and  
9 improvements to that land, but no person who owns land and improvements to that  
10 land may object only to the valuation of that land or only to the valuation of  
11 improvements to that land. If the objections have been investigated by a committee  
12 of the board of assessors under s. 70.07 (6), the board of review may adopt the  
13 recommendation of the committee unless the objector requests or the board orders  
14 a hearing. At least 2 days' notice of the time fixed for the hearing shall be given to  
15 the objector or attorney and to the city attorney of the city. The provisions of the  
16 statutes relating to boards of review not inconsistent with this subsection apply to  
17 proceedings before the boards of review of 1st class cities, except that the board need  
18 not adjourn until the assessment roll is completed by the commissioner of  
19 assessments, as required in s. 70.07 (6), but may immediately hold hearings on  
20 objections filed with the commissioner of assessments, and the changes, corrections  
21 and determinations made by the board acting within its powers shall be prima facie  
22 correct. Appeal from the determination shall be by an action ~~for certiorari~~ under s.  
23 70.47 (13) commenced within 90 days after the taxpayer receives the notice under  
24 sub. (12). The action shall be given preference. If the court on the appeal finds any  
25 error in the proceedings of the board that renders the assessment or the proceedings

*without deference to the board of review and* ✓

1 void, it shall remand the assessment to the board for further proceedings in  
 2 accordance with the court's determination and retain jurisdiction of the matter until  
 3 the board has determined an assessment in accordance with the court's order. If the  
 4 objector challenges the board's value determination, the court shall presume that the  
 5 board's valuation is correct, except that the presumption may be rebutted by a  
 6 sufficient showing by the objector that the valuation is incorrect. If the presumption  
 7 is rebutted, the court shall determine the assessment based on the record before the  
 8 board of review, except that the court may consider evidence that was not available  
 9 at the time of the hearing before the board or that the board refused to consider. In  
 10 the event that an objection to the previous year's assessment has not been resolved,  
 11 the parties may agree that the assessment for the previous year shall also apply for  
 12 the current year and shall be included in the court's review of the prior year's  
 13 assessment without an additional hearing by the board.

14 **SECTION 6.** 70.47 (16) (c) of the statutes is created to read:

15 70.47 (16) (c) The board of review shall grant a taxpayer a 60-day extension  
 16 for a hearing related to the taxpayer's objection submitted under this section, if the  
 17 1st class city enacts an ordinance authorizing such extensions and if the taxpayer  
 18 submits with the objection a request to the board for an extension and pays the city  
 19 a \$100 fee. A request for an extension under this paragraph shall not stop the accrual  
 20 of interest, notwithstanding s. 70.511 (2) (b). The 60-day extension period under this  
 21 paragraph may be further extended, if the taxpayer shows good cause. If a 1st class  
 22 city enacts an ordinance under this paragraph, each taxpayer who submits an  
 23 objection under this section, regardless of whether the taxpayer requests an  
 24 extension, and the assessor shall present to the board of review all evidence, as  
 25 specified in the manual under s. 73.03 (2a), on which they rely to support their

NO

*or that the court otherwise determines should be considered in order to determine the correct assessment* ✓

1        respective positions and any additional evidence that the taxpayer and the assessor  
2        believe is relevant to determining the correct assessment. If the taxpayer receives  
3        an extension under this paragraph, at least 10 days before the scheduled board of  
4        review hearing, the taxpayer and the assessor shall simultaneously exchange all  
5        reports, documents, and exhibits that the taxpayer and assessor will present at the  
6        hearing. At least 60 days prior to the first day on which the board of review hears  
7        objections, each 1st class city that enacts an ordinance under this paragraph shall  
8        publish on its Internet site the last day on which a taxpayer may submit an objection  
9        under this section. At least 15 days prior to the first day on which the board of review  
10       hears objections, each 1st class city that enacts an ordinance under this paragraph  
11       shall include with the notice under s. 70.365 information to inform the taxpayer of  
12       the last day on which a taxpayer may submit an objection under this section.

13        **SECTION 7.** 73.03 (2a) of the statutes, as affected by 2007 Wisconsin Act 20, is  
14        amended to read:

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

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

22 **SECTION 8.** 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  
25 contested under s. 70.47 (7) (c), (13), or (16) (c) or 70.85. No assessment may be

1 contested under s. 70.47 (7) (c), (13), or (16) (c) or 70.85 if a claim is brought and  
2 maintained under this section based on the same assessment.

3 **SECTION 9.** 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), except that this paragraph does  
8 not apply if the taxation district or the 1st class city did not comply with s. 70.365.

9 **SECTION 10.** 74.37 (5) of the statutes is amended to read:

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

16 **SECTION 11. Initial applicability.**

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

18 (END)



1. On page 2, line 5

Change "or" to "and"

Change "and" to "or"

to read "support their respective positions and  
any additional evidence that the taxpayer or

2. On page 6, line 6

Change SECOND "and" to "or"

to read "respective positions and any additional  
evidence that the taxpayer or the assessor

3. On page 2, lines 18-21

Delete on line 18 "repealed and recreated"  
and insert "amended"

Replace lines 19-21 with the following:

70.47(8)(d) It may and upon request of ~~the~~  
~~assessor~~ either party shall compel the attendance  
of witnesses<sup>(4)</sup>, ~~except objectors~~ appellants  
who may testify by telephone, and the production  
of all books, inventories, appraisals, documents  
and other data which may throw light  
upon the value of property.

4. On page 2, in the change just made in (#3)

Insert after the word "witnesses"  
"for a hearing and may, on a showing  
of good cause, compel the attendance of  
witnesses for depositions."

5. On page 3, line 14

✓ after the word "determination" and before ";"  
insert "made in a proceeding under 7(c)"

✓ 6. On page 5, line 4

after "determination" and before ";" insert  
"made in a proceeding under 16(c)."

✓ 7. Change the word "objector" to "appellant"  
on page 3 l 13

p 3 l 16

p 4 l 13

p 4 l 15

p 5 l 4

p 5 l 6

✓ 8. On page 5 l 10 change "shall" to "may"

✓ 9. On page 2 l 24+25

~~Text~~ Change "the evidence" to "their evidence"

Delete line 25.

10 On page 5, line 1 after "void" and before ";" insert  
"or if the court determines that the board  
lacked good cause to deny a request for  
a deposition subpoena,"

**ASSEMBLY SUBSTITUTE AMENDMENT ,  
TO 2007 ASSEMBLY BILL 580**

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

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

5             **SECTION 1.** 70.47 (7) (c) of the statutes is created to read:

6             **70.47 (7) (c)** The board of review shall grant a taxpayer a 60–day extension for  
7             a hearing related to the taxpayer’s objection submitted under this section, if the  
8             taxation district enacts an ordinance authorizing such extensions and if the taxpayer  
9             submits with the objection a request to the board for an extension and pays the  
10            taxation district a \$100 fee. A request for an extension under this paragraph may  
11            not stop the accrual of interest, notwithstanding s. 70.511 (2) (b). The 60–day  
12            extension period under this paragraph may be further extended, if the taxpayer

1 shows good cause. If a taxation district enacts an ordinance under this paragraph,  
2 each taxpayer who submits an objection under this section, regardless of whether the  
3 taxpayer requests an extension, and the assessor shall present to the board of review  
4 all evidence, as specified in the manual under s. 73.03 (2a), on which they rely to  
5 support their respective positions <sup>and</sup> or any additional evidence that the taxpayer <sup>or</sup> and <sup>1</sup>  
6 the assessor believe is relevant to determining the correct assessment. If the  
7 taxpayer receives an extension under this paragraph, at least 10 days before the  
8 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 prior to the first day on which  
11 the board of review hears objections, each taxation district that enacts an ordinance  
12 under this paragraph shall publish on its Internet site the last day on which a  
13 taxpayer may submit an objection under this section. At least 15 days prior to the  
14 first day on which the board of review hears objections, each taxation district that  
15 enacts an ordinance under this paragraph shall include with the notice under s.  
16 70.365 information to inform the taxpayer of the last day on which a taxpayer may  
17 submit an objection under this section.

18 **SECTION 2.** 70.47 (8) (d) of the statutes is repealed and recreated to read:

19 <sup>3</sup> 70.47 (8) (d) It may and shall at the request of either party compel the  
20 attendance of witnesses for a hearing and may, on a showing of good cause, compel  
21 the attendance of witnesses for depositions.

22 **SECTION 3.** 70.47 (8) (j) of the statutes is created to read:

23 70.47 (8) (j) The board shall allow a sufficient amount of time for a hearing  
24 under this subsection to permit the taxpayer and assessor to present <sup>the</sup> evidence <sup>9</sup>  
25 ~~described in sub. (7) (c).~~ <sup>their</sup>

1           **SECTION 4.** 70.47 (13) of the statutes is amended to read:

2           70.47 (13) ~~CERTIORARI REVIEW.~~ Except as provided in this subsection and in s.  
3 ss. 70.85 and 74.37, appeal from the determination of the board of review shall be by  
4 an action for certiorari commenced within 90 days after the taxpayer receives the  
5 notice under sub. (12). The action shall be given preference. If the court on the appeal  
6 finds any error in the proceedings of the board which renders the assessment or the  
7 proceedings void, or if the court determines that the board lacked good cause to deny  
8 a request for a deposition subpoena, it shall remand the assessment to the board for  
9 further proceedings in accordance with the court's determination and retain  
10 jurisdiction of the matter until the board has determined an assessment in  
11 accordance with the court's order. For this purpose, if final adjournment of the board  
12 occurs prior to the court's decision on the appeal, the court may order the governing  
13 body of the assessing authority to reconvene the board. If the objector<sup>②</sup> challenges the  
14 board's value determination,<sup>③</sup> the court shall presume that the board's valuation is  
15 correct, except that the presumption may be rebutted by a sufficient showing by the  
16 objector<sup>①</sup> that the valuation is incorrect. If the presumption is rebutted, the court  
17 shall determine the assessment without deference to the board of review and based  
18 on the record before the board of review, except that the court may consider evidence  
19 that was not available at the time of the hearing before the board, that the board  
20 refused to consider, or that the court otherwise determines should be considered in  
21 order to determine the correct assessment. In the event that an objection to the  
22 previous year's assessment has not been resolved, the parties may agree that the  
23 assessment for the previous year shall also apply for the current year and shall be  
24 included in the court's review of the prior year's assessment without an additional  
25 hearing by the board.

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

2 70.47 (16) (a) In 1st class cities all objections to the amount or valuation of real  
3 or personal property shall be first made in writing and filed with the commissioner  
4 of assessments on or before the 3rd Monday in May. No person may, in any action  
5 or proceeding, question the amount or valuation of real or personal property in the  
6 assessment rolls of the city unless objections have been so filed. The board may not  
7 waive the requirement that objections be in writing. Persons who own land and  
8 improvements to that land may object to the aggregate valuation of that land and  
9 improvements to that land, but no person who owns land and improvements to that  
10 land may object only to the valuation of that land or only to the valuation of  
11 improvements to that land. If the objections have been investigated by a committee  
12 of the board of assessors under s. 70.07 (6), the board of review may adopt the  
13 recommendation of the committee unless the objector<sup>①</sup> requests or the board orders  
14 a hearing. At least 2 days' notice of the time fixed for the hearing shall be given to  
15 the objector<sup>①</sup> or attorney and to the city attorney of the city. The provisions of the  
16 statutes relating to boards of review not inconsistent with this subsection apply to  
17 proceedings before the boards of review of 1st class cities, except that the board need  
18 not adjourn until the assessment roll is completed by the commissioner of  
19 assessments, as required in s. 70.07 (6), but may immediately hold hearings on  
20 objections filed with the commissioner of assessments, and the changes, corrections  
21 and determinations made by the board acting within its powers shall be prima facie  
22 correct. Appeal from the determination shall be by an action for certiorari under s.  
23 70.47 (13) commenced within 90 days after the taxpayer receives the notice under  
24 sub. (12). The action shall be given preference. If the court on the appeal finds any  
25 error in the proceedings of the board that renders the assessment or the proceedings

1 <sup>10</sup> void, it shall remand the assessment to the board for further proceedings in  
2 accordance with the court's determination and retain jurisdiction of the matter until  
3 the board has determined an assessment in accordance with the court's order. If the  
4 objector <sup>11</sup> challenges the board's value determination, <sup>12</sup> the court shall presume that the  
5 board's valuation is correct, except that the presumption may be rebutted by a  
6 sufficient showing by the objector <sup>13</sup> that the valuation is incorrect. If the presumption  
7 is rebutted, the court shall determine the assessment without deference to the board  
8 of review and based on the record before the board of review, except that the court  
9 may consider evidence that was not available at the time of the hearing before the  
10 board or that the board refused to consider, or that the court otherwise determines  
11 should be considered in order to determine the correct assessment. In the event that  
12 an objection to the previous year's assessment has not been resolved, the parties may  
13 agree that the assessment for the previous year shall also apply for the current year  
14 and shall be included in the court's review of the prior year's assessment without an  
15 additional hearing by the board.

16 SECTION 6. 70.47 (16) (c) of the statutes is created to read:

17 70.47 (16) (c) The board of review shall grant a taxpayer a 60-day extension  
18 for a hearing related to the taxpayer's objection submitted under this section, if the  
19 1st class city enacts an ordinance authorizing such extensions and if the taxpayer  
20 submits with the objection a request to the board for an extension and pays the city  
21 a \$100 fee. A request for an extension under this paragraph shall not stop the accrual  
22 of interest, notwithstanding s. 70.511 (2) (b). The 60-day extension period under this  
23 paragraph may be further extended, if the taxpayer shows good cause. If a 1st class  
24 city enacts an ordinance under this paragraph, each taxpayer who submits an  
25 objection under this section, regardless of whether the taxpayer requests an

1 extension, and the assessor shall present to the board of review all evidence, as  
2 specified in the manual under s. 73.03 (2a), on which they rely to support their  
3 respective positions and any additional evidence that the taxpayer and the assessor  
4 believe is relevant to determining the correct assessment. If the taxpayer receives  
5 an extension under this paragraph, at least 10 days before the scheduled board of  
6 review hearing, the taxpayer and the assessor shall simultaneously exchange all  
7 reports, documents, and exhibits that the taxpayer and assessor will present at the  
8 hearing. At least 60 days prior to the first day on which the board of review hears  
9 objections, each 1st class city that enacts an ordinance under this paragraph shall  
10 publish on its Internet site the last day on which a taxpayer may submit an objection  
11 under this section. At least 15 days prior to the first day on which the board of review  
12 hears objections, each 1st class city that enacts an ordinance under this paragraph  
13 shall include with the notice under s. 70.365 information to inform the taxpayer of  
14 the last day on which a taxpayer may submit an objection under this section.

15 **SECTION 7.** 73.03 (2a) of the statutes, as affected by 2007 Wisconsin Act 20, is  
16 amended to read:

17 **73.03 (2a)** To prepare and publish, in electronic form and on the Internet,  
18 assessment manuals. The manual shall discuss and illustrate accepted assessment  
19 methods, techniques and practices with a view to more nearly uniform and more  
20 consistent assessments of property at the local level. The manual shall be amended  
21 by the department from time to time to reflect advances in the science of assessment,  
22 court decisions concerning assessment practices, costs, and statistical and other  
23 information considered valuable to local assessors by the department. The manual  
24 shall incorporate standards for the assessment of all types of renewable energy  
25 resource systems used in this state as soon as such systems are used in sufficient



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

24 **SECTION 8.** 74.37 (4) (c) of the statutes is amended to read:

1           74.37 (4) (c) No claim or action for an excessive assessment may be brought or  
2 maintained under this section if the assessment of the property for the same year is  
3 contested under s. 70.47 (7) (c), (13), or (16) (c) or 70.85. No assessment may be  
4 contested under s. 70.47 (7) (c), (13), or (16) (c) or 70.85 if a claim is brought and  
5 maintained under this section based on the same assessment.

6           **SECTION 9.** 74.37 (4) (d) of the statutes is created to read:

7           74.37 (4) (d) No claim or action for an excessive assessment may be brought or  
8 maintained under this section if the taxation district in which the property is located  
9 enacts an ordinance under s. 70.47 (7) (c) or if the 1st class city in which the property  
10 is located enacts an ordinance under s. 70.47 (16) (c), except that this paragraph does  
11 not apply if the taxation district or the 1st class city did not comply with s. 70.365.

12           **SECTION 10.** 74.37 (5) of the statutes is amended to read:

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

19           **SECTION 11. Initial applicability.**

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

21   (END)



State of Wisconsin  
2007 - 2008 LEGISLATURE

LRBs0196/2  
JK:jld:nwn

RMR

ASSEMBLY SUBSTITUTE AMENDMENT,  
TO 2007 ASSEMBLY BILL 580

in 12-11-07

DN

NOW

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 *to repeal and recreate* 70.47 (8) (d); and *to create* 70.47 (7) (c), 70.47 (8) (j),  
3 70.47 (16) (c) and 74.37 (4) (d) of the statutes; **relating to:** objecting to property  
4 tax assessments.

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

5 SECTION 1. 70.47 (7) (c) of the statutes is created to read:  
6 70.47 (7) (c) The board of review shall grant a taxpayer a 60-day extension for  
7 a hearing related to the taxpayer's objection submitted under this section, if the  
8 taxation district enacts an ordinance authorizing such extensions and if the taxpayer  
9 submits with the objection a request to the board for an extension and pays the  
10 taxation district a \$100 fee. A request for an extension under this paragraph may  
11 not stop the accrual of interest, notwithstanding s. 70.511 (2) (b). The 60-day  
12 extension period under this paragraph may be further extended, if the taxpayer

1 shows good cause. If a taxation district enacts an ordinance under this paragraph,  
 2 each taxpayer who submits an objection under this section, regardless of whether the  
 3 taxpayer requests an extension, and the assessor shall present to the board of review  
 4 all evidence, as specified in the manual under s. 73.03 (2a), on which they rely to  
 5 support their respective positions <sup>of</sup> ~~and~~ any additional evidence that the taxpayer ~~and~~ <sup>or</sup>  
 6 the assessor believe<sup>s</sup> is relevant to determining the correct assessment. If the  
 7 taxpayer receives an extension under this paragraph, at least 10 days before the  
 8 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 prior to the first day on which  
 11 the board of review hears objections, each taxation district that enacts an ordinance  
 12 under this paragraph shall publish on its Internet site the last day on which a  
 13 taxpayer may submit an objection under this section. At least 15 days prior to the  
 14 first day on which the board of review hears objections, each taxation district that  
 15 enacts an ordinance under this paragraph shall include with the notice under s.  
 16 70.365 information to inform the taxpayer of the last day on which a taxpayer may  
 17 submit an objection under this section.

18 **SECTION 2.** 70.47 (8) (d) of the statutes is repealed and recreated to read:  
 19 70.47 (8) (d) It may and shall at the request of either party compel the  
 20 attendance of witnesses for a hearing and may, on a showing of good cause, compel  
 21 the attendance of witnesses for depositions.

22 **SECTION 3.** 70.47 (8) (j) of the statutes is created to read:  
 23 70.47 (8) (j) The board shall allow a sufficient amount of time for a hearing  
 24 under this subsection to permit the taxpayer and assessor to present ~~the~~ evidence  
 25 ~~described in sub. (7) (c).~~ <sup>their</sup>

INSERT 2-21 ✓

*That the board made at a proceeding under sub. (7)(c)*

SECTION 4. 70.47 (13) of the statutes is amended to read:

70.47 (13) CERTIORARI REVIEW. Except as provided in this subsection and in s. ss. 70.85 and 74.37, appeal from the determination of the board of review shall be by an action for certiorari commenced within 90 days after the taxpayer receives the notice under sub. (12). The action shall be given preference. If the court on the appeal finds any error in the proceedings of the board which renders the assessment or the proceedings void, or if the court determines that the board lacked good cause to deny a request for a deposition subpoena, it shall remand the assessment to the board for further proceedings in accordance with the court's determination and retain jurisdiction of the matter until the board has determined an 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. If the objector challenges the board's value determination, the court shall presume that the board's valuation is correct, except that the presumption may be rebutted by a sufficient showing by the objector that the valuation is incorrect. If the presumption is rebutted, the court shall determine the assessment without deference to the board of review and based on the record before the board of review, except that the court may consider evidence that was not available at the time of the hearing before the board, that the board refused to consider, or that the court otherwise determines should be considered in order to determine the correct assessment. In the event that an objection to the previous year's assessment has not been resolved, the parties may agree that the assessment for the previous year shall also apply for the current year and shall be included in the court's review of the prior year's assessment without an additional hearing by the board.

*appellant*

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

2           70.47 (16) (a) In 1st class cities all objections to the amount or valuation of real  
3 or personal property shall be first made in writing and filed with the commissioner  
4 of assessments on or before the 3rd Monday in May. No person may, in any action  
5 or proceeding, question the amount or valuation of real or personal property in the  
6 assessment rolls of the city unless objections have been so filed. The board may not  
7 waive the requirement that objections be in writing. Persons who own land and  
8 improvements to that land may object to the aggregate valuation of that land and  
9 improvements to that land, but no person who owns land and improvements to that  
10 land may object only to the valuation of that land or only to the valuation of  
11 improvements to that land. If the objections have been investigated by a committee  
12 of the board of assessors under s. 70.07 (6), the board of review may adopt the  
13 recommendation of the committee unless the ~~objector~~ requests or the board orders  
14 a hearing. At least 2 days' notice of the time fixed for the hearing shall be given to  
15 the ~~objector~~ or attorney and to the city attorney of the city. The provisions of the  
16 statutes relating to boards of review not inconsistent with this subsection apply to  
17 proceedings before the boards of review of 1st class cities, except that the board need  
18 not adjourn until the assessment roll is completed by the commissioner of  
19 assessments, as required in s. 70.07 (6), but may immediately hold hearings on  
20 objections filed with the commissioner of assessments, and the changes, corrections  
21 and determinations made by the board acting within its powers shall be prima facie  
22 correct. Appeal from the determination shall be by an action ~~for certiorari~~ under s.  
23 70.47 (13) commenced within 90 days after the taxpayer receives the notice under  
24 sub. (12). The action shall be given preference. If the court on the appeal finds any  
25 error in the proceedings of the board that renders the assessment or the proceedings

appellant ✓

*appellant*

*that the board made at a proceeding under sub. (16)(c)*

1 void, it shall remand the assessment to the board for further proceedings in  
 2 accordance with the court's determination and retain jurisdiction of the matter until  
 3 the board has determined an assessment in accordance with the court's order. If the  
 4 objector challenges the board's value determination, the court shall presume that the  
 5 board's valuation is correct, except that the presumption may be rebutted by a  
 6 sufficient showing by the objector that the valuation is incorrect. If the presumption  
 7 is rebutted, the court shall determine the assessment without deference to the board  
 8 of review and based on the record before the board of review, except that the court  
 9 may consider evidence that was not available at the time of the hearing before the  
 10 board or that the board refused to consider, or that the court otherwise determines  
 11 should be considered in order to determine the correct assessment. In the event that  
 12 an objection to the previous year's assessment has not been resolved, the parties may  
 13 agree that the assessment for the previous year shall also apply for the current year  
 14 and shall be included in the court's review of the prior year's assessment without an  
 15 additional hearing by the board.

SECTION 6. 70.47 (16) (c) of the statutes is created to read:

17 70.47 (16) (c) The board of review shall grant a taxpayer a 60-day extension  
 18 for a hearing related to the taxpayer's objection submitted under this section, if the  
 19 1st class city enacts an ordinance authorizing such extensions and if the taxpayer  
 20 submits with the objection a request to the board for an extension and pays the city  
 21 a \$100 fee. A request for an extension under this paragraph ~~shall~~ *may* not stop the accrual  
 22 of interest, notwithstanding s. 70.511 (2) (b). The 60-day extension period under this  
 23 paragraph may be further extended, if the taxpayer shows good cause. If a 1st class  
 24 city enacts an ordinance under this paragraph, each taxpayer who submits an  
 25 objection under this section, regardless of whether the taxpayer requests an

*or, with regard to an objection that is subject to par. (c), if the court determines that the board lacked good cause to deny a request for a deposition subpoena*

1 extension, and the assessor shall present to the board of review all evidence, as  
2 specified in the manual under s. 73.03 (2a), on which they rely to support their  
3 respective positions and any additional evidence that the taxpayer ~~and~~ <sup>✓</sup> the assessor  
4 believe <sup>is</sup> is relevant to determining the correct assessment. If the taxpayer receives  
5 an extension under this paragraph, at least 10 days before the scheduled board of  
6 review hearing, the taxpayer and the assessor shall simultaneously exchange all  
7 reports, documents, and exhibits that the taxpayer and assessor will present at the  
8 hearing. At least 60 days prior to the first day on which the board of review hears  
9 objections, each 1st class city that enacts an ordinance under this paragraph shall  
10 publish on its Internet site the last day on which a taxpayer may submit an objection  
11 under this section. At least 15 days prior to the first day on which the board of review  
12 hears objections, each 1st class city that enacts an ordinance under this paragraph  
13 shall include with the notice under s. 70.365 information to inform the taxpayer of  
14 the last day on which a taxpayer may submit an objection under this section.

15 **SECTION 7.** 73.03 (2a) of the statutes, as affected by 2007 Wisconsin Act 20, is  
16 amended to read:

17 **73.03 (2a)** To prepare and publish, in electronic form and on the Internet,  
18 assessment manuals. The manual shall discuss and illustrate accepted assessment  
19 methods, techniques and practices with a view to more nearly uniform and more  
20 consistent assessments of property at the local level. The manual shall be amended  
21 by the department from time to time to reflect advances in the science of assessment,  
22 court decisions concerning assessment practices, costs, and statistical and other  
23 information considered valuable to local assessors by the department. The manual  
24 shall incorporate standards for the assessment of all types of renewable energy  
25 resource systems used in this state as soon as such systems are used in sufficient



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

24 **SECTION 8.** 74.37 (4) (c) of the statutes is amended to read:



Insert 2-21

Section #. 70.47 (8) (d) of the statutes is amended to read:

appellants

either or the objector ✓

70.47 (8) (d) It may and upon request of the assessor shall compel the attendance of witnesses, except objectors who may testify by telephone, and the production of all books, inventories, appraisals, documents and other data which may throw light upon the value of property.

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.

for a hearing and may, on a showing of good cause, compel the attendance of witnesses for depositions

, with regard to an objections that is subject to sub. (7)(c) or (16)(c), ✓

(end ins 2-21)

## Kreye, Joseph

---

**From:** Solie, Denise  
**Sent:** Tuesday, December 11, 2007 4:26 PM  
**To:** Kreye, Joseph  
**Cc:** Dyke, Don  
**Subject:** Drafting request - ASA LRBs0196/4

**Importance:** High

Joe,

This is the final for this draft. Please make the following changes into the /4:

p1, line 9, last word should be "shall" instead of "may"

p2, line 21 keep "objectors" - (they are not appellants yet)

p4, line 16 and 18 keep "objectors" - (again they are not appellants yet)

p6, line 2 change "may" to "shall".

In addition, the following language was suggested as being a little cleaner. See what you think, Joe. It doesn't change any of the substance, and it would attorneys on both sides think it would be an improvement. But if it doesn't meet your drafting protocols, we are OK without it.

70.47 (8) (d) It may and upon request of either the assessor or the objector shall compel the attendance of witnesses for hearing, except objectors who may testify by telephone, and the production of all books, inventories, appraisals, documents and other data which may throw light upon the value of property, and, with regard to an objection that is subject to sub. (7) (c) or (16) (c), may, on a showing of good cause, compel the attendance of witnesses for depositions.

Don, I've gotten the memo, which will not be distributed until we actually HAVE the /4. Many thanks!

Again, thank you BOTH for your help.

Denise Solie  
Rep. Mark Gottlieb  
608.267.2370  
Cell: 239-6754



State of Wisconsin  
2007 - 2008 LEGISLATURE

LRBs0196/3  
JK:jld:rs

*ky*  
*Libk*  
*RM mtr*

ASSEMBLY SUBSTITUTE AMENDMENT,  
TO 2007 ASSEMBLY BILL 580

*bh ✓*  
*SA ✓*

*in 12-11-07*  
*→* *(NOW)*  
*regen. cat.*

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

*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 with the objection a request to the board for an extension and pays the  
9 taxation district a \$100 fee. A request for an extension under this paragraph ~~may~~ *shall*  
10 not stop the accrual of interest, notwithstanding s. 70.511 (2) (b). The 60-day  
11 extension period under this paragraph may be further extended, if the taxpayer  
12 shows good cause. If a taxation district enacts an ordinance under this paragraph,

1 each taxpayer who submits an objection under this section, regardless of whether the  
 2 taxpayer requests an extension, and the assessor shall present to the board of review  
 3 all evidence, as specified in the manual under s. 73.03 (2a), on which they rely to  
 4 support their respective positions and any additional evidence that the taxpayer or  
 5 the assessor believes is relevant to determining the correct assessment. If the  
 6 taxpayer receives an extension under this paragraph, at least 10 days before the  
 7 scheduled board of review hearing, the taxpayer and the assessor shall  
 8 simultaneously exchange all reports, documents, and exhibits that the taxpayer and  
 9 assessor will present at the hearing. At least 60 days prior to the first day on which  
 10 the board of review hears objections, each taxation district that enacts an ordinance  
 11 under this paragraph shall publish on its Internet site the last day on which a  
 12 taxpayer may submit an objection under this section. At least 15 days prior to the  
 13 first day on which the board of review hears objections, each taxation district that  
 14 enacts an ordinance under this paragraph shall include with the notice under s.  
 15 70.365 information to inform the taxpayer of the last day on which a taxpayer may  
 16 submit an objection under this section.

17 **SECTION 2.** 70.47 (8) (d) of the statutes is amended to read:

18 70.47 (8) (d) It may and upon request of either the assessor or the objector shall  
 19 compel the attendance of witnesses for hearing and, with regard to an objection that  
 20 is subject to sub. (7) (c) or (16) (c), may, on a showing of good cause, compel the  
 21 attendance of witnesses for depositions, except objectors <sup>PLAIN</sup> appellants who may testify  
 22 by telephone, and the production of all books, inventories, appraisals, documents and  
 23 other data which may throw light upon the value of property.

24 **SECTION 3.** 70.47 (8) (j) of the statutes is created to read:

1           70.47 (8) (j) The board shall allow a sufficient amount of time for a hearing  
2 under this subsection to permit the taxpayer and assessor to present their evidence.

3           **SECTION 4.** 70.47 (13) of the statutes is amended to read:

4           70.47 (13) ~~CERTIORARI~~ REVIEW. Except as provided in this subsection and in s.  
5 ss. 70.85 and 74.37, appeal from the determination of the board of review shall be by  
6 an action for certiorari commenced within 90 days after the taxpayer receives the  
7 notice under sub. (12). The action shall be given preference. If the court on the appeal  
8 finds any error in the proceedings of the board which renders the assessment or the  
9 proceedings void, or if the court determines that the board lacked good cause to deny  
10 a request for a deposition subpoena, it shall remand the assessment to the board for  
11 further proceedings in accordance with the court's determination and retain  
12 jurisdiction of the matter until the board has determined an assessment in  
13 accordance with the court's order. For this purpose, if final adjournment of the board  
14 occurs prior to the court's decision on the appeal, the court may order the governing  
15 body of the assessing authority to reconvene the board. If the appellant challenges  
16 the value determination that the board made at a proceeding under sub. (7) (c), the  
17 court shall presume that the board's valuation is correct, except that the  
18 presumption may be rebutted by a sufficient showing by the appellant that the  
19 valuation is incorrect. If the presumption is rebutted, the court shall determine the  
20 assessment without deference to the board of review and based on the record before  
21 the board of review, except that the court may consider evidence that was not  
22 available at the time of the hearing before the board, that the board refused to  
23 consider, or that the court otherwise determines should be considered in order to  
24 determine the correct assessment. In the event that an objection to the previous  
25 year's assessment has not been resolved, the parties may agree that the assessment

1 for the previous year shall also apply for the current year and shall be included in  
2 the court's review of the prior year's assessment without an additional hearing by the  
3 board.

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

5 70.47 (16) (a) In 1st class cities all objections to the amount or valuation of real  
6 or personal property shall be first made in writing and filed with the commissioner  
7 of assessments on or before the 3rd Monday in May. No person may, in any action  
8 or proceeding, question the amount or valuation of real or personal property in the  
9 assessment rolls of the city unless objections have been so filed. The board may not  
10 waive the requirement that objections be in writing. Persons who own land and  
11 improvements to that land may object to the aggregate valuation of that land and  
12 improvements to that land, but no person who owns land and improvements to that  
13 land may object only to the valuation of that land or only to the valuation of  
14 improvements to that land. If the objections have been investigated by a committee  
15 of the board of assessors under s. 70.07 (6), the board of review may adopt the  
16 recommendation of the committee unless the objector ~~appellant~~ requests or the  
17 board orders a hearing. At least 2 days' notice of the time fixed for the hearing shall  
18 be given to the objector appellant or attorney and to the city attorney of the city. The  
19 provisions of the statutes relating to boards of review not inconsistent with this  
20 subsection apply to proceedings before the boards of review of 1st class cities, except  
21 that the board need not adjourn until the assessment roll is completed by the  
22 commissioner of assessments, as required in s. 70.07 (6), but may immediately hold  
23 hearings on objections filed with the commissioner of assessments, and the changes,  
24 corrections and determinations made by the board acting within its powers shall be  
25 prima facie correct. Appeal from the determination shall be by an action for

PLAIN



1 certiorari under s. 70.47 (13) commenced within 90 days after the taxpayer receives  
2 the notice under sub. (12). The action shall be given preference. If the court on the  
3 appeal finds any error in the proceedings of the board that renders the assessment  
4 or the proceedings void or, with regard to an objection that is subject to par. (c), if the  
5 court determines that the board lacked good cause to deny a request for a deposition  
6 subpoena, it shall remand the assessment to the board for further proceedings in  
7 accordance with the court's determination and retain jurisdiction of the matter until  
8 the board has determined an assessment in accordance with the court's order. If the  
9 appellant challenges the value determination that the board made at a proceeding  
10 under sub. (16) (c), the court shall presume that the board's valuation is correct,  
11 except that the presumption may be rebutted by a sufficient showing by the  
12 appellant that the valuation is incorrect. If the presumption is rebutted, the court  
13 shall determine the assessment without deference to the board of review and based  
14 on the record before the board of review, except that the court may consider evidence  
15 that was not available at the time of the hearing before the board or that the board  
16 refused to consider, or that the court otherwise determines should be considered in  
17 order to determine the correct assessment. In the event that an objection to the  
18 previous year's assessment has not been resolved, the parties may agree that the  
19 assessment for the previous year shall also apply for the current year and shall be  
20 included in the court's review of the prior year's assessment without an additional  
21 hearing by the board.

22 **SECTION 6.** 70.47 (16) (c) of the statutes is created to read:

23 70.47 (16) (c) The board of review shall grant a taxpayer a 60-day extension  
24 for a hearing related to the taxpayer's objection submitted under this section, if the  
25 1st class city enacts an ordinance authorizing such extensions and if the taxpayer

1 submits with the objection a request to the board for an extension and pays the city  
2 a \$100 fee. A request for an extension under this paragraph ~~may~~ not stop the accrual <sup>shall</sup>  
3 of interest, notwithstanding s. 70.511 (2) (b). The 60-day extension period under this  
4 paragraph may be further extended, if the taxpayer shows good cause. If a 1st class  
5 city enacts an ordinance under this paragraph, each taxpayer who submits an  
6 objection under this section, regardless of whether the taxpayer requests an  
7 extension, and the assessor shall present to the board of review all evidence, as  
8 specified in the manual under s. 73.03 (2a), on which they rely to support their  
9 respective positions and any additional evidence that the taxpayer or the assessor  
10 believes is relevant to determining the correct assessment. If the taxpayer receives  
11 an extension under this paragraph, at least 10 days before the scheduled board of  
12 review hearing, the taxpayer and the assessor shall simultaneously exchange all  
13 reports, documents, and exhibits that the taxpayer and assessor will present at the  
14 hearing. At least 60 days prior to the first day on which the board of review hears  
15 objections, each 1st class city that enacts an ordinance under this paragraph shall  
16 publish on its Internet site the last day on which a taxpayer may submit an objection  
17 under this section. At least 15 days prior to the first day on which the board of review  
18 hears objections, each 1st class city that enacts an ordinance under this paragraph  
19 shall include with the notice under s. 70.365 information to inform the taxpayer of  
20 the last day on which a taxpayer may submit an objection under this section.

21 **SECTION 7.** 73.03 (2a) of the statutes, as affected by 2007 Wisconsin Act 20, is  
22 amended to read:

23 **73.03 (2a)** To prepare and publish, in electronic form and on the Internet,  
24 assessment manuals. The manual shall discuss and illustrate accepted assessment  
25 methods, techniques and practices with a view to more nearly uniform and more

1 consistent assessments of property at the local level. The manual shall be amended  
2 by the department from time to time to reflect advances in the science of assessment,  
3 court decisions concerning assessment practices, costs, and statistical and other  
4 information considered valuable to local assessors by the department. The manual  
5 shall incorporate standards for the assessment of all types of renewable energy  
6 resource systems used in this state as soon as such systems are used in sufficient  
7 numbers and sufficient data exists to allow the formulation of valid guidelines. The  
8 manual shall incorporate standards, which the department of revenue and the state  
9 historical society of Wisconsin shall develop, for the assessment of nonhistoric  
10 property in historic districts and for the assessment of historic property, including  
11 but not limited to property that is being preserved or restored; property that is  
12 subject to a protective easement, covenant or other restriction for historic  
13 preservation purposes; property that is listed in the national register of historic  
14 places in Wisconsin or in this state's register of historic places and property that is  
15 designated as a historic landmark and is subject to restrictions imposed by a  
16 municipality or by a landmarks commission. The manual shall incorporate general  
17 guidelines about ways to determine whether property is taxable in part under s.  
18 70.1105 and examples of the ways that s. 70.1105 applies in specific situations. The  
19 manual shall state that assessors are required to comply with s. 70.32 (1g) and shall  
20 suggest procedures for doing so. The manual or a supplement to it shall specify per  
21 acre value guidelines for each municipality for various categories of agricultural land  
22 based on the income that could be generated from its estimated rental for  
23 agricultural use, as defined by rule, and capitalization rates established by rule. The  
24 manual shall include guidelines for classifying land as agricultural land, as defined  
25 in s. 70.32 (2) (c) 1g., and guidelines for distinguishing between land and

1 improvements to land. The manual shall specify the evidence to be exchanged under  
2 s. 70.47 (7) (c) and (16) (d). The cost of the development, preparation, and Internet  
3 publication of the manual and of revisions and amendments to it shall be paid from  
4 the appropriation under s. 20.566 (2) (b).

5 **SECTION 8.** 74.37 (4) (c) of the statutes is amended to read:

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

11 **SECTION 9.** 74.37 (4) (d) of the statutes is created to read:

12 74.37 (4) (d) No claim or action for an excessive assessment may be brought or  
13 maintained under this section if the taxation district in which the property is located  
14 enacts an ordinance under s. 70.47 (7) (c) or if the 1st class city in which the property  
15 is located enacts an ordinance under s. 70.47 (16) (c), except that this paragraph does  
16 not apply if the taxation district or the 1st class city did not comply with s. 70.365.

17 **SECTION 10.** 74.37 (5) of the statutes is amended to read:

18 74.37 (5) INTEREST. The amount of a claim filed under sub. (2) or an action  
19 commenced under sub. (3) may include interest ~~computed from the date of filing the~~  
20 ~~claim against the taxation district, at the rate of 0.8% per month~~ at the average  
21 annual discount rate determined by the last auction of 6-month U.S. treasury bills  
22 before the objection per day for the period of time between the time when the tax was  
23 due and the date that the claim was paid.

24 **SECTION 11. Initial applicability.**



CCC  
to  
ASA 1  
to 2007 AB-580

---

#. Page 4, line 25: delete the material beginning with "s." and ending with "70.47" on page 5, line 1, and substitute "sub.".

(end)

JLD

1 for the previous year shall also apply for the current year and shall be included in  
2 the court's review of the prior year's assessment without an additional hearing by the  
3 board.

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

5 70.47 (16) (a) In 1st class cities all objections to the amount or valuation of real  
6 or personal property shall be first made in writing and filed with the commissioner  
7 of assessments on or before the 3rd Monday in May. No person may, in any action  
8 or proceeding, question the amount or valuation of real or personal property in the  
9 assessment rolls of the city unless objections have been so filed. The board may not  
10 waive the requirement that objections be in writing. Persons who own land and  
11 improvements to that land may object to the aggregate valuation of that land and  
12 improvements to that land, but no person who owns land and improvements to that  
13 land may object only to the valuation of that land or only to the valuation of  
14 improvements to that land. If the objections have been investigated by a committee  
15 of the board of assessors under s. 70.07 (6), the board of review may adopt the  
16 recommendation of the committee unless the objector requests or the board orders  
17 a hearing. At least 2 days' notice of the time fixed for the hearing shall be given to  
18 the objector appellant or attorney and to the city attorney of the city. The provisions  
19 of the statutes relating to boards of review not inconsistent with this subsection  
20 apply to proceedings before the boards of review of 1st class cities, except that the  
21 board need not adjourn until the assessment roll is completed by the commissioner  
22 of assessments, as required in s. 70.07 (6), but may immediately hold hearings on  
23 objections filed with the commissioner of assessments, and the changes, corrections  
24 and determinations made by the board acting within its powers shall be prima facie  
25 correct. Appeal from the determination shall be by an action ~~for certiorari~~ under s.



State of Wisconsin  
2007-2008 LEGISLATURE

**CORRECTIONS IN:**

**ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 2007 ASSEMBLY BILL 580**

Prepared by the Legislative Reference Bureau  
(January 10, 2008)

1. Page 4, line 25: delete the material beginning with "s." and ending with "70.47" on page 5, line 1, and substitute "sub.".

(END)