



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

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| <b>2007 Assembly Bill 580</b>                   | <b>Assembly Substitute<br/>Amendment 1, as Amended by<br/>Assembly Amendment 1</b> |
| <i>Memo published:</i> <b>December 18, 2007</b> | <i>Contact:</i> <b>Don Dyke, Chief of Legal Services (266-0292)</b>                |

Assembly Substitute Amendment 1, as amended by Assembly Amendment 1 to the substitute, makes the following changes to the original proposal:

1. Provides that a request for a 60-day extension for a board of review hearing does not stop the accrual of interest on a claim for a refund of taxes, notwithstanding s. 70.511 (2) (b), Stats.
2. Allows the 60-day extension period to be further extended upon a showing of good cause by the taxpayer.
3. Requires, in a taxation district that has enacted an ordinance providing for a 60-day extension for a board of review hearing (“extension ordinance”), that the assessor and taxpayer present all evidence, as specified in the assessment manual, “on which they rely to support their respective positions” and any additional evidence (i.e., evidence not specified in the assessment manual) “the taxpayer or assessor believes is relevant to determining the correct assessment.”
4. Requires the board of review, upon request of the objector, to compel the attendance of witnesses for a board of review hearing, except appellants, who may testify by telephone, and to compel the production of all books, inventories, appraisals, documents, and other data that may throw light upon the value of the property. Further, in a taxation district that has enacted an extension ordinance, authorizes the board of review, upon a showing of good cause, to compel the attendance of witnesses for depositions.
5. Corrects two internal cross-references (per Assembly Amendment 1 to Assembly Bill 580).

6. Modifies the proposal's requirement that the board of review allow a reasonable amount of time for a hearing to require the board to allow a "sufficient" amount of time for a hearing "to permit the taxpayer and assessor to present their evidence."
7. Requires a court, in an appeal from a determination from the board of review, to remand the assessment to the board for further proceedings if the court determines that the board lacked good cause to deny a request for a deposition subpoena.
8. Generally limits the application of the proposal's changes to court review of board of review determinations (with the exception of 7., above) to those taxation districts that have enacted an extension ordinance.
9. Provides that in an appeal of a determination of the board of review for a taxation district that has adopted an extension ordinance, if the presumption that the board's valuation is correct is rebutted, the court is to determine the assessment "without deference to the board of review," based on the record before the board, except that the court, in addition to the record before the board of review and evidence that was not available at the time of the board of review hearing or that the board refused to consider, may consider "evidence the court otherwise determines should be considered in order to determine the correct assessment."
10. Provides that when an objection to the previous year's assessment in a taxation district that has enacted an extension ordinance has not been resolved and the parties agree that the assessment for the previous year shall also apply for the current year, the assessment for the previous year must "be included in the court's review of the prior year's assessment without an additional hearing by the board."

### **Legislative History**

Assembly Substitute Amendment 1 and Assembly Amendment 1 to the substitute were offered by Reps. Gottlieb and Berceau and were adopted by the Assembly on a voice vote. The proposal, as amended, passed the Assembly on a voice vote.

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