



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER  
CHIEF

February 18, 2010

## MEMORANDUM

**To:** Representative Hixson

**From:** Joseph T. Kreye, Sr. Legislative Attorney, (608) 266-2263

**Subject:** Technical Memorandum to **2009 AB 703** (LRB-3852/1) by **DOR**

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We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

## MEMORANDUM

February 18, 2010

**TO:** Joseph T, Kreye  
Legislative Reference Bureau

**FROM:** Paul Ziegler  
Department of Revenue

**SUBJECT:** Technical Memorandum on 2009 AB 703 Regarding Correcting Errors in the Assessment of Counties and Taxation Districts by the Department of Revenue

The Department of Revenue has the following concerns regarding the bill.

- (1) The bill first applies to assessments, and thus equalized values, in 2010. Since this timeframe does not provide sufficient time for DOR to update systems and processes necessary to implement the bill, the department recommends that the bill first apply to the 2011 assessments.
- (2) Under Section 3 of the bill, in addition to the taxation district (municipality), only the school districts whose value is affected by an equalized value correction would be changed in the current year. To prevent confusion and to assist in avoiding additional errors, we suggest that the equalized value of any affected tax incremental district, county, technical college district, metropolitan sewerage district, town sanitary district, and inland lake protection and rehabilitation district also be changed.

If you have any questions on this technical memorandum, please contact Daniel Huegel at 266-5705.

Cc: Representative Kim Hixson