

2013 DRAFTING REQUEST

Senate Substitute Amendment (SSA-SB414)

Received: 1/24/2014 Received By: jkreye
 Wanted: As time permits Same as LRB:
 For: Alberta Darling (608) 266-5830 By/Representing: andrew
 May Contact: Drafter: jkreye
 Subject: Tax, Property - other Addl. Drafters:
 Extra Copies:

Submit via email: YES
 Requester's email: Sen.Darling@legis.wisconsin.gov
 Carbon copy (CC) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Objecting to property tax assessments

Instructions:

See attached

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>
/P1	chanaman 1/28/2014	scalvin 1/28/2014	jfrantze 1/27/2014	_____	mbarman 1/27/2014		
/1			jfrantze 1/28/2014	_____	mbarman 1/28/2014	mbarman 1/28/2014	

FE Sent For:

<END>

2013 DRAFTING REQUEST

Senate Substitute Amendment (SSA-SB414)

Received: 1/24/2014 Received By: jkreye
Wanted: As time permits Same as LRB:
For: Alberta Darling (608) 266-5830 By/Representing: andrew
May Contact: Drafter: jkreye
Subject: Tax, Property - other Addl. Drafters:
Extra Copies:

Submit via email: YES
Requester's email: Sen.Darling@legis.wisconsin.gov
Carbon copy (CC) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Objecting to property tax assessments

Instructions:

See attached

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>
/P1	jkreye 1/27/2014	scalvin 1/27/2014	jfrantze 1/27/2014	_____	mbarman 1/27/2014		

FE Sent For: 1/28/2014 1/28/2014
Rz
28
<END>

2013 DRAFTING REQUEST

Senate Substitute Amendment (SSA-SB414)

Received: 1/24/2014 Received By: jkreye
 Wanted: As time permits Same as LRB:
 For: Alberta Darling (608) 266-5830 By/Representing: andrew
 May Contact: Drafter: jkreye
 Subject: Tax, Property - other Addl. Drafters:
 Extra Copies:

Submit via email: YES
 Requester's email: Sen.Darling@legis.wisconsin.gov
 Carbon copy (CC) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

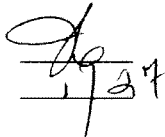
Topic:

Objecting to property tax assessments ✓

Instructions:

See attached

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>
/P1	jkreye	/P1 sac 01/27/2014	/P1 sac 01/27/2014	 1/27			

FE Sent For:

<END>

Kreye, Joseph

From: Evenson, Andrew
Sent: Friday, January 24, 2014 2:06 PM
To: Kreye, Joseph
Subject: SB 414

These are the changes we have been discussing.

DRAFT - Potential Changes to SB 414/AB 576 – DRAFT

- ✓ Reduce proposed 60 day notice down to 30 days for most municipalities, but 25 days for first class cities.
- ✓ Create the ability for the Board of Review to waive a hearing, sending matter directly to circuit court. Waiver could be requested by either the taxpayer or the assessor, or the BOR could waive on their own. Based on Connecticut's law. Language coming to assist in drafting.
- ✓ Allow taxpayer to request to the BOR that they allow either written testimony or appear via phone.
- ✓ Allow the ability of taxpayers to reschedule BOR once per process.
- ✓ Drop standard of evidence changes.
- ✓ Drop Tax Appeals Commission appeal language.
- ✓ Would apply to all property.
- ✓ Effective in 2015.

Andrew Evenson
Office of State Senator Alberta Darling
State Capitol 317 East
(608) 266-5830

Missing to see — 60-40 split

↳ x ref to missing / environment.

————— // ————— // —————

For the summary

————— // ————— // ————— // ————— //



SM

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION
SENATE SUBSTITUTE AMENDMENT,
TO SENATE BILL 414**

Today

Monday
1-27

D-N

1 **AN ACT** ...; **relating to:** objecting to property tax assessments.

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

2 **SECTION 1.** 70.365^x of the statutes is amended to read:

3 **70.365 Notice of changed assessment.** When the assessor assesses any
4 taxable real property, or any improvements taxed as personal property under s. 77.84
5 (1), and arrives at a different total than the assessment of it for the previous year,
6 the assessor shall notify the person assessed if the address of the person is known
7 to the assessor, otherwise the occupant of the property. If the assessor determines
8 that land assessed under s. 70.32 (2r) for the previous year is no longer eligible to be
9 assessed under s. 70.32 (2r), and the current classification under s. 70.32 (2) (a) is not
10 undeveloped, agricultural forest, productive forest land, or other, the assessor shall

1 notify the person assessed if the assessor knows the person's address, or otherwise
2 the occupant of the property, that the person assessed may be subject to a conversion
3 charge under s. 74.485. Any notice issued under this section shall be in writing and
4 shall be sent by ordinary mail at least ~~15~~ 30 days before the meeting of the board of
5 review ~~or, 25 days~~ before the meeting of the board of assessors in 1st class cities, and
6 30 days before the meeting of the board of assessors in 2nd class cities that have a
7 board of assessors under s. 70.075 ~~and~~. The notice shall contain the amount of the
8 changed assessment and the time, date, and place of the meeting of the local board
9 of review or of the board of assessors. However, if the assessment roll is not complete,
10 the notice shall be sent by ordinary mail at least ~~15~~ 30 days prior to the date to which
11 the board of review or board of assessors has adjourned, except that the notice shall
12 be sent 25 days prior to the date to which the board of assessors in ^{1st} class cities has
13 adjourned. The assessor shall attach to the assessment roll a statement that the
14 notices required by this section have been mailed and failure to receive the notice
15 shall not affect the validity of the changed assessment, the resulting changed tax, the
16 procedures of the board of review or of the board of assessors or the enforcement of
17 delinquent taxes by statutory means. After the person assessed or the occupant of
18 the property receives notice under this section, if the assessor changes the
19 assessment as a result of the examination of the rolls as provided in s. 70.45 and the
20 person assessed waives, in writing and on a form prescribed or approved by the
21 department of revenue, the person's right to the ~~15-day~~ notice of the changed
22 assessment under this section, no additional notice is required under this section.
23 The secretary of revenue shall prescribe the form of the notice required under this
24 section. The form shall include information notifying the taxpayer of the procedures

1 to be used to object to the assessment. The form shall also indicate whether the
2 person assessed may be subject to a conversion charge under s. 74.485.

3 **History:** 1977 c. 418; 1981 c. 20; 1983 a. 490; 1991 a. 248; 1997 a. 237; 2007 a. 210.

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

4 70.47 (2) NOTICE. At least ~~15~~ 30 days before the first session of the board of
5 review, or 25 days before the first session of the board of assessors in a 1st class city,
6 the clerk of the board of review shall publish a class 1 notice, place a notice in at least
7 3 public places and place a notice on the door of the town hall, of the village hall, of
8 the council chambers or of the city hall of the time and place of the first meeting of
9 the board of review under sub. (3) and of the requirements under sub. (7) (aa) and
10 (ac) to (af). A taxpayer who shows that the clerk failed to publish the notice under
11 this subsection may file a claim under s. 74.37.

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; 2007 a. 86; 2011 a. 161.

12 **SECTION 3.** 70.47 (8) (intro.) of the statutes is amended to read:

13 70.47 (8) HEARING. (intro.) The board shall hear upon oath all persons who
14 appear before it in relation to the assessment. Instead of appearing in person at the
15 hearing, the board may allow the property owner, or the property owner's
16 representative, at the request of either person, to appear before the board, under
17 oath, by telephone or to submit written statements, under oath, to the board. The
18 board shall hear upon oath, by telephone, all ill or disabled persons who present to
19 the board a letter from a physician, osteopath, physician assistant, as defined in s.
20 448.01 (6), or advanced practice nurse prescriber certified under s. 441.16 (2) that
21 confirms their illness or disability. At the request of the property owner or the
22 property owner's representative, the board may postpone and reschedule a hearing
23 under this subsection, but may not postpone and reschedule a hearing more than

1 once during the same session for the same property. The board at such hearing shall
2 proceed as follows:

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; 2007 a. 86; 2011 a. 161.

3 **SECTION 4. 70.47 (8m) of the statutes is created to read:**

4 **70.47 (8m) HEARING WAIVER.** The board may, at the request of the taxpayer or
5 assessor, or at its own discretion, waive the hearing of an objection under sub. (8) and
6 allow the taxpayer to have the taxpayer's assessment reviewed under sub. (13). For
7 purposes of this subsection, the board shall submit the notice of decision under sub.
8 (12) using the amount of the taxpayer's assessment as the finalized amount.

9 **SECTION 5. Initial applicability.**

10 (1) This act first applies to the property tax assessments as of January 1, 2015.

11 (END)

D-Note

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBs0247/P1dn

JK:/:....

SAC

- date -

Senator Darling:

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

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

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

LRBs0247/P1dn
JK:sac:jf

January 27, 2014

Senator Darling:

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

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

Hanaman, Cathlene

From: Evenson, Andrew
Sent: Tuesday, January 28, 2014 9:06 AM
To: Hanaman, Cathlene
Subject: FW: SB 414 Amendment

Hello,

I have been working with Joe on an amendment to SB 414, I have a small change listed below, We are hoping to introduce the amendment today if possible. Joe said you would be the person to contact for today. Please let me know if you have any questions, the the LRB for the amendment is 0247/P1. It can be jacketed once the amendment is updated.

Thank you,

Andrew Evenson
Office of State Senator Alberta Darling
State Capitol 317 East
(608) 266-5830

From: Kreye, Joseph
Sent: Tuesday, January 28, 2014 8:25 AM
To: Evenson, Andrew
Subject: RE: SB 414 Amendment

Thanks Andrew.

I'm out of the office Tuesday because my kids are home from school. If you need a redraft before Wednesday morning, please contact Cathlene Hanaman at our office and we'll get something out to you sooner.

Joe

From: Evenson, Andrew
Sent: Monday, January 27, 2014 4:48 PM
To: Kreye, Joseph
Subject: SB 414 Amendment

Page 4, line 3, after (8) add "**or in sub. (16) in the instance of a 1* Class City**" ...

Page 4 line 6. At the end of the line add "**For purposes of this subsection, a hearing waiver by the Board may be deemed as a "disallowance" of the taxpayers claim on excessive assessment under Section 74.37(3) and the Taxpayer shall have 60 days in which to commence action in Circuit Court under 74.37(3)(d) after notice of the hearing waiver by the Board.**"

Andrew Evenson
Office of State Senator Alberta Darling
State Capitol 317 East
(608) 266-5830



~~PRELIMINARY DRAFT NOT READY FOR INTRODUCTION~~

SENATE SUBSTITUTE AMENDMENT,

TO SENATE BILL 414

*today
am if possible*

myin out

1 AN ACT *to amend* 70.365, 70.47 (2) and 70.47 (8) (intro.); and *to create* 70.47
2 (8m) 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:

3 SECTION 1. 70.365 of the statutes is amended to read:

4 **70.365 Notice of changed assessment.** When the assessor assesses any
5 taxable real property, or any improvements taxed as personal property under s. 77.84
6 (1), and arrives at a different total than the assessment of it for the previous year,
7 the assessor shall notify the person assessed if the address of the person is known
8 to the assessor, otherwise the occupant of the property. If the assessor determines
9 that land assessed under s. 70.32 (2r) for the previous year is no longer eligible to be
10 assessed under s. 70.32 (2r), and the current classification under s. 70.32 (2) (a) is not

1 undeveloped, agricultural forest, productive forest land, or other, the assessor shall
2 notify the person assessed if the assessor knows the person's address, or otherwise
3 the occupant of the property, that the person assessed may be subject to a conversion
4 charge under s. 74.485. Any notice issued under this section shall be in writing and
5 shall be sent by ordinary mail at least ~~15~~ 30 days before the meeting of the board of
6 review ~~or, 25 days~~ before the meeting of the board of assessors in 1st class cities, and
7 30 days before the meeting of the board of assessors in 2nd class cities that have a
8 board of assessors under s. 70.075 ~~and~~. The notice shall contain the amount of the
9 changed assessment and the time, date, and place of the meeting of the local board
10 of review or of the board of assessors. However, if the assessment roll is not complete,
11 the notice shall be sent by ordinary mail at least ~~15~~ 30 days prior to the date to which
12 the board of review or board of assessors has adjourned, except that the notice shall
13 be sent 25 days prior to the date to which the board of assessors in 1st class cities has
14 adjourned. The assessor shall attach to the assessment roll a statement that the
15 notices required by this section have been mailed and failure to receive the notice
16 shall not affect the validity of the changed assessment, the resulting changed tax, the
17 procedures of the board of review or of the board of assessors or the enforcement of
18 delinquent taxes by statutory means. After the person assessed or the occupant of
19 the property receives notice under this section, if the assessor changes the
20 assessment as a result of the examination of the rolls as provided in s. 70.45 and the
21 person assessed waives, in writing and on a form prescribed or approved by the
22 department of revenue, the person's right to the ~~15-day~~ notice of the changed
23 assessment under this section, no additional notice is required under this section.
24 The secretary of revenue shall prescribe the form of the notice required under this
25 section. The form shall include information notifying the taxpayer of the procedures

1 to be used to object to the assessment. The form shall also indicate whether the
2 person assessed may be subject to a conversion charge under s. 74.485.

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

4 70.47 (2) NOTICE. At least 15 30 days before the first session of the board of
5 review, or 25 days before the first session of the board of assessors in a 1st class city,
6 the clerk of the board of review shall publish a class 1 notice, place a notice in at least
7 3 public places and place a notice on the door of the town hall, of the village hall, of
8 the council chambers or of the city hall of the time and place of the first meeting of
9 the board of review under sub. (3) and of the requirements under sub. (7) (aa) and
10 (ac) to (af). A taxpayer who shows that the clerk failed to publish the notice under
11 this subsection may file a claim under s. 74.37.

12 **SECTION 3.** 70.47 (8) (intro.) of the statutes is amended to read:

13 70.47 (8) HEARING. (intro.) The board shall hear upon oath all persons who
14 appear before it in relation to the assessment. Instead of appearing in person at the
15 hearing, the board may allow the property owner, or the property owner's
16 representative, at the request of either person, to appear before the board, under
17 oath, by telephone or to submit written statements, under oath, to the board. The
18 board shall hear upon oath, by telephone, all ill or disabled persons who present to
19 the board a letter from a physician, osteopath, physician assistant, as defined in s.
20 448.01 (6), or advanced practice nurse prescriber certified under s. 441.16 (2) that
21 confirms their illness or disability. At the request of the property owner or the
22 property owner's representative, the board may postpone and reschedule a hearing
23 under this subsection, but may not postpone and reschedule a hearing more than
24 once during the same session for the same property. The board at such hearing shall
25 proceed as follows:

1 SECTION 4. 70.47 (8m) of the statutes is created to read:

2 70.47 (8m) HEARING WAIVER. The board may, at the request of the taxpayer or
3 assessor, or at its own discretion, waive the hearing of an objection under sub. (8) and
4 allow the taxpayer to have the taxpayer's assessment reviewed under sub. (13). For
5 purposes of this subsection, the board shall submit the notice of decision under sub.
6 (12) using the amount of the taxpayer's assessment as the finalized amount.

7 SECTION 5. Initial applicability.

8 (1) This act first applies to the property tax assessments as of January 1, 2015.

9 (END)

or, in a 1st class city,
under sub. (16)

Notwithstanding s. 74.37 (3)(d),
the time period under

For purposes of this subsection, if the board waives the hearing, the waiver disallows the taxpayer's claim on excessive assessment under s. 74.37 (3) and the taxpayer has 60 days in which to commence an action under s. 74.37 (3)(d).

from the notice of the hearing waiver