

State of Wisconsin



2015 Assembly Bill 576

Date of enactment: **March 30, 2016**

Date of publication*: **March 31, 2016**

2015 WISCONSIN ACT 322

AN ACT *to repeal* 73.08; and *to amend* 20.566 (2) (a), 70.05 (5) (a) 3., 70.05 (5) (d), 70.05 (5) (f) and 70.05 (5) (g) of the statutes; **relating to:** the special supervision of property tax assessments.

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

SECTION 1. 20.566 (2) (a) of the statutes is amended to read:

20.566 (2) (a) *General program operations.* The amounts in the schedule for administration of property tax laws, public utility tax laws, and distribution of state taxes, and administration of general program operations under s. 73.10 ~~and administration of the assessor educational program under s. 73.08.~~

SECTION 2. 70.05 (5) (a) 3. of the statutes is amended to read:

70.05 (5) (a) 3. "Major class of property" means any class of property that includes more than ~~5%~~ 10 percent of the full value of the taxation district.

SECTION 3. 70.05 (5) (d) of the statutes is amended to read:

70.05 (5) (d) If the department of revenue determines that the assessed value of each major class of property of a taxation district, including 1st class cities, has not been established within ~~40%~~ 10 percent of the full value of the same major class of property during the same year at least once during the 4-year period consisting of the current year and the 3 preceding years, the department shall notify the clerk of the taxation district of its intention to proceed under par. (f) if the taxation district's assessed value of each major class of property for the subsequent

first year following the 4-year period is not within ~~40%~~ 10 percent of the full value of the same major class of property. The department's notice shall be in writing and mailed to the clerk of the taxation district on or before November 1 of the year of the determination.

SECTION 4. 70.05 (5) (f) of the statutes is amended to read:

70.05 (5) (f) If, in the first year after the notice following the 4-year period under par. (d), the department of revenue determines that the assessed value of each major class of property of a taxation district, including 1st class cities, has not been established within ~~40%~~ 10 percent of the full value of the same major class of property, the department shall notify the clerk of the taxation district in writing on or before November 1 of the year of determination ~~that the district's assessment staff is required to participate in the program under s. 73.08 during the next year of the department's intention to proceed under par. (g) if the taxation district's assessed value of each major class of property for the 2nd year following the 4-year period under par. (d) is not within 10 percent of the full value of the same major class of property.~~

SECTION 5. 70.05 (5) (g) of the statutes is amended to read:

70.05 (5) (g) If, in ~~both the year in which a taxation district's assessment staff participates in the program under s. 73.08 and in the next year~~ the 2nd year following the 4-year period under par. (d), the department of rev-

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

enue determines that the assessed value of each major class of property is not within 40% 10 percent of the full value of the same major class of property, the department shall order special supervision under s. 70.75 (3) for that taxation district for the ~~succeeding year's assessment~~

~~assessments of the 3rd year following the 4-year period under par. (d).~~ That order shall be in writing and shall be mailed to the clerk of the taxation district on or before November 1 of the year of the determination.

SECTION 6. 73.08 of the statutes is repealed.
