



State of Wisconsin
2015 - 2016 LEGISLATURE

LRB-3954/1
JK:emw

2015 SENATE BILL 430

December 3, 2015 – Introduced by Senators OLSEN and WANGGAARD, cosponsored by Representatives KERKMAN, E. BROOKS, MURTHA, PETRYK, SUBECK and WEATHERSTON. Referred to Committee on Revenue, Financial Institutions, and Rural Issues.

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

Analysis by the Legislative Reference Bureau

Under current law, if the Department of Revenue (DOR) determines that the assessed value of each major class of property of a taxation district has not been established within 10 percent of the full value of the same major class of property during the same year at least once during a four-year period, DOR notifies the taxation district clerk that the district's assessment staff must participate in an assessor educational program if the required assessed value of the major class of property has still not been established in the year following the notice. If the required assessed value has still not been established in the next year, DOR must appoint one or more qualified persons to assist the local assessor with subsequent assessments. Under current law, a major class of property is any class of property that includes more than 5 percent of the full value of the taxation district.

This bill eliminates the requirement that a taxation district's assessment staff participate in an assessor education program prior to DOR appointing someone to assist the staff with subsequent assessments. The bill also provides that a major class of property is any class of property that includes more than 10 percent of the full value of the taxation district.

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For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

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

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

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

7 70.05 (5) (a) 3. “Major class of property” means any class of property that
8 includes more than ~~5%~~ 10 percent of the full value of the taxation district.

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

10 70.05 (5) (d) If the department of revenue determines that the assessed value
11 of each major class of property of a taxation district, including 1st class cities, has not
12 been established within ~~10%~~ 10 percent of the full value of the same major class of
13 property during the same year at least once during the 4-year period consisting of
14 the current year and the 3 preceding years, the department shall notify the clerk of
15 the taxation district of its intention to proceed under par. (f) if the taxation district’s
16 assessed value of each major class of property for the subsequent first year following
17 the 4-year period is not within ~~10%~~ 10 percent of the full value of the same major
18 class of property. The department’s notice shall be in writing and mailed to the clerk
19 of the taxation district on or before November 1 of the year of the determination.

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

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

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

13 70.05 (5) (g) ~~If, in both the year in which a taxation district's assessment staff~~
14 ~~participates in the program under s. 73.08 and in the next year~~ the 2nd year following
15 the 4-year period under par. (d), the department of revenue determines that the
16 assessed value of each major class of property is not within ~~10%~~ 10 percent of the full
17 value of the same major class of property, the department shall order special
18 supervision under s. 70.75 (3) for that taxation district for the ~~succeeding year's~~
19 assessment assessments of the 3rd year following the 4-year period under par. (d).
20 That order shall be in writing and shall be mailed to the clerk of the taxation district
21 on or before November 1 of the year of the determination.

22 **SECTION 6.** 73.08 of the statutes is repealed.

23 (END)