

2015 DRAFTING REQUEST

Bill

Received: 1/13/2015 Received By: jkreye
Wanted: As time permits Same as LRB:
For: Administration-Budget By/Representing: Quinn
May Contact: Drafter: jkreye
Subject: Tax, Property - other Addl. Drafters:
Extra Copies:

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

Pre Topic:

DOA:.....Quinn, BB0435 -

Topic:

Countywide assessment

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>
/?	jkreye 1/20/2015			_____			
/P1	jkreye 1/27/2015	kfollett 1/22/2015	rschluet 1/23/2015	_____	mbarman 1/23/2015		State S&L
/P2	jkreye 1/28/2015	kfollett 1/27/2015	jmurphy 1/27/2015	_____	lparisi 1/27/2015		State S&L

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/P3	jkreye 1/29/2015	csicilia 1/29/2015	rschluet 1/29/2015	_____	lparisi 1/28/2015		State S&L
/P4	chanaman 1/29/2015	kfollett 1/29/2015		_____	mbarman 1/29/2015		State S&L
/P5			rschluet 1/29/2015	_____	sbasford 1/29/2015		State S&L

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1/27
JK
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/?	jkreye	1/11/15 1/22	 1/23/15	5/12			

FE Sent For:

<END>

Kreye, Joseph

From: Quinn, Brian D - DOA <Brian.Quinn@wisconsin.gov>
Sent: Tuesday, January 13, 2015 7:16 PM
To: Kreye, Joseph
Subject: RE: Countywide Assessment Draft - BB0435

If it's not too late, scratch the exemption from the levy limit. That provision would largely be duplicative and is not needed.

Thanks as always.

From: Quinn, Brian D - DOA
Sent: Tuesday, January 13, 2015 11:16 AM
To: Kreye, Joseph (Joseph.Kreye@legis.wisconsin.gov)
Subject: Countywide Assessment Draft - BB0435

Joe,

There were a couple of other points to work into this that DOR wanted to make sure were wrapped in. For the purposes of keeping the intent clear, I will quote:

- Exemption from levy limit – “The municipal reimbursement to the county to pay for assessing expenses is exempt from the county's levy limit (but not the municipality's). Also, if the county expends more than the reimbursement amount, that amount would still be subject to the county's levy limit.”
- Equalization Deadlines – “Move all DOR equalization deadlines back by 1 month in 2016 to accommodate transition, including the August 15 publication date of equalized values, the chargeback deadline, school certifications, and the rest.”

As a general proposition, the drafting instructions should be interpreted a little loosely since DOR had to rush through this. As always, exercise your judgment about where improvements can be made or where instructions don't make sense. As issues arise, make a list of them and I'll pass them along to DOR.

Thanks.

Brian Quinn
Executive Policy and Budget Analyst - Senior
Wisconsin Department of Administration
Division of Executive Budget and Finance
(608)-266-1923
Brian.quinn@wisconsin.gov

Kreye, Joseph

From: Hanaman, Cathlene
Sent: Tuesday, January 13, 2015 9:39 AM
To: Kreye, Joseph; Shovers, Marc
Subject: FW: Statutory Language Drafting Request - BB0435
Attachments: Countywide Assessment Drafting - January 8 2014.docx

From: brian.quinn@wisconsin.gov [mailto:brian.quinn@wisconsin.gov]
Sent: Tuesday, January 13, 2015 9:26 AM
To: Hanaman, Cathlene
Cc: Ziegler, Paul - DOA; Quinn, Brian D - DOA; Connor, Christopher B - DOA
Subject: Statutory Language Drafting Request - BB0435

Biennial Budget: 2015-17

Topic: Countywide Assessment

Tracking Code: BB0435

SBO Team: TLGED

SBO Analyst: Quinn, Brian D - DOA
Phone: (608) 266-1923
E-mail: brian.quinn@wisconsin.gov

Agency Acronym: DOR

Agency Number: 566

Priority: High

Intent:

See the attached drafting instructions.

Additionally, require DOR to update publications and standards for the new assessment administrators and the standard contract for contract assessors by November 2015.

Attachments: True

Please send completed drafts to SBOStatlanguage@webapps.wi.gov

DRAFTING INSTRUCTIONS – County Wide and Regional Assessment

January 12, 2015

Amend 70.05

- (1) The assessment of general property for taxation in all the towns, cities and villages of this state shall be made according to this chapter unless otherwise specifically provided. ~~There shall be elected at the spring election one assessor for each taxation district not subject to assessment by a county assessor under s. 70.99 if election of the assessor is provided. Commencing with the 1977 elections and appointments made on and after January 1, 1977, no person may assume the office of town, village, city or county assessor unless certified by the department of revenue under s. 73.09 as qualified to perform the functions of the office of assessor. If a person who has not been so certified is elected to the office, the office shall be vacant and the appointing authority shall fill the vacancy from a list of persons so certified by the department of revenue.~~
- (2) ~~The governing body of any town, a city eligible to conduct its own assessment under [insert reference] or village not subject to assessment by a county assessor under s. 70.99~~ may provide for the selection of one or more assistant assessors to assist the assessor in the discharge of the assessor's duties.
- (3) The assessment of property of manufacturing establishments subject to assessment under s. 70.995 shall be made according to that section.
- (4) All assessment personnel, ~~including personnel of a county assessor system under s. 70.99, appointed under this section on or after January 1, 1977,~~ shall have passed an examination and have been certified by the department of revenue as qualified for performing the functions of the office.

(4m) A taxation district assessor may not enter upon a person's real property for purposes of conducting an assessment under this chapter more than once in each year, except that an assessor may enter upon a person's real property for purposes of conducting an assessment under this chapter more often if the property owner consents. A property owner may deny entry to an assessor if the owner has given prior notice to the assessor that the assessor may not enter the property without the property owner's permission. ~~Each taxation district~~ The county or regional assessment administrator assessor shall create and maintain a database identifying all such property owners in the taxation district county or region, except for those first or second class cities eligible to conduct their own assessment under [insert reference]. First or second class cities eligible to conduct their own assessment under [insert reference] shall create and maintain a database identifying all such property owners in the city.

Amend 73.09(2):

The requirements established for local assessment personnel under sub. (1) shall also apply to department of revenue assessment personnel commencing on January 1, 1981. The office of state employment relations with the assistance of the department of revenue shall determine the position classifications for which certification shall apply within the department of revenue. The first level of certification shall be obtained in a time frame consistent with the employment practices of the department 100 days of the employee's appointment. The department of revenue in consultation with the office of state employment relations shall establish requirements for obtaining higher levels of assessor certification.

Amend 73.09(7)(a):

The secretary of revenue or a designee may revoke or suspend the certification or order corrective action of any assessor, assessment personnel or expert appraiser for the practice of any fraud or deceit in obtaining certification, or any negligence, incompetence or misconduct, including making a fraudulent change in the assessment roll after it is opened for examination under s. 70.47 (3).

Amend 73.09(4)(b):

Persons may be recertified by ~~passing an examination as provided in sub. (5) or by attending~~ for 4 of the previous 5 years at annual meetings called by the department of revenue under s. 73.06 (1) and by meeting continuing education requirements determined by the department of revenue. A failure to attend more than one annual meeting or meet the continuing education requirements in any recertification cycle will result in a one year revocation of certification. The department may reinstate a revoked certification under this sec. if the person requests reinstatement after at least one year after the department's revocation of the certification if the person attends the next annual meeting under s. 73.06 (1) after the revocation, passes an examination as provided in sub. (5), and the department approves the request.

Create 75.05 (5) (a) 4. 70.05(5)(a) 4. — us

4. Public assessor means a county or regional assessor or a municipal assessor under [insert reference].

✓ Amend 75.05 (5) (b) 70.05 (5) (b)

(b) For all years prior to 2017, ~~Each~~ taxation district shall assess property at full value at least once in every 5-year period. Before a city, village, or town assessor conducts a revaluation of property under this paragraph, the city, village, or town shall publish a notice on its municipal Web site that a revaluation will occur and the approximate dates of the property revaluation. The notice shall also describe the authority of an assessor, under ss. 943.13 and 943.15, to enter land. If a municipality does not have a Web site, it shall post the required information in at least 3 public places within the city, village, or town.

Create 75.05 (5) (c) 70.05 (5)

(c) For 2017 and all years thereafter, each county, region, or eligible first and second class cities under [insert reference] shall assess property at full value every year. Before a public assessor conducts a revaluation of property under this paragraph, the county, regional assessment unit, or eligible first or second class city under [insert reference] shall publish a notice on its official Web site that a revaluation will occur and the approximate dates of the property revaluation. The notice shall also describe the authority of an assessor, under ss. 943.13 and 943.15, to enter land.

(d) For 2017 and all years thereafter, the county or regional assessment administrator or first and second class cities under [insert reference] shall submit the full market assessed value to the department of revenue no later than the second Monday in July in an electronic format prescribed by the department.

Amend and renumber 75.05 (d) – (g)

70.05

70.05 changed fb

~~(ee)~~ Annually beginning in ~~1992~~2017, the department of revenue shall ~~determine the ratio of the assessed value to the full value of all taxable general property and of each major class of property of each taxation district and publish its findings in the report required under s. 73.06 (5) audit and correct the values submitted to the department under (d).~~ The department shall finalize and publish the final values no later than September 15, 2017 and no later than August 1 for all years beginning after 2017.

~~(df)~~ For all years before 2017, ~~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 10% 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 year is not within 10% 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.

~~(ef)~~ If, in the year after the notice under par. (df), 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 10% 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.

~~(h)~~ For 2017 and all years thereafter, if the secretary of the department of revenue determines substantial non-compliance with the requirements in (c) or (d), the department of revenue will assist in the proceeding year's assessment for the county or region. The county or region receiving the assistance shall pay 50% of all related department costs or 100% of all related department costs if assistance is required more than one time in a five year period or more than two times in an eight year period. The secretary may require the county or region to replace the assessment administrator for the county or region if the incumbent assessment administrator demonstrates fraud, deceit, negligence, incompetence, or misconduct or is under discipline under sec. 73.09 (7) (a).

~~(i)~~ If a county or region fails to remit payment for assistance under (h), the department of transportation shall reduce the road aid for the county or counties within a region under sec. 86.30 (9) (b) in an amount equal to the amount owed to the department of revenue under (h) and remit the corresponding amount to the department of revenue.

~~(g)~~ For all years before 2017, ~~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 department of revenue determines that the assessed value of each major class of property is not within 10% 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. 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.

Amend 70.055 *repeal?*

Expert assessment help. For all years before 2017, ~~if~~ the governing body of any town, village or city not subject to assessment by a county assessor under s. 70.99 determines that it is in the public interest to employ expert help to aid in making an assessment in order that the assessment may be equitably made in compliance with law, the governing body may employ such necessary help from

persons currently certified by the department of revenue as expert appraisers. If the help so employed is the department of revenue, the department shall designate the persons in its employ responsible for the assessment. If the emergency help so employed is a corporation the corporation shall designate the persons in its employ responsible for the assessment.

~~Repeal 70.075 and 70.08~~

Amend 70.10

70.10 Assessment, when made, exemption. The public assessor shall assess all real and personal property as of the close of January 1 of each year. Except in cities of the 1st class ~~and 2nd class cities that have a board of assessors under s. 70.075,~~ the assessment shall be finally completed before the first Monday in April. All real property conveyed by condemnation or in any other manner to the state, any county, city, village or town by gift, purchase, tax deed or power of eminent domain before January 2 in such year shall not be included in the assessment. Assessment of manufacturing property subject to s. 70.995 shall be made according to that section.

~~Amend 70.44~~

~~70.44~~ Assessment; property omitted.

(1) Real or personal property omitted in whole or in part, which can be identified as discrete property from that formerly assessed to the property, from assessment in any of the 2 next previous years, unless previously reassessed for the same year or years, shall be entered once additionally for each previous year of such omission, designating each such additional entry as omitted for the year of omission and affixing a just valuation to each entry for a former year as the same should then have been assessed according to the assessor's best judgment, and taxes shall be apportioned, using the net tax rate as provided in s. 70.43, and collected on the tax roll for such entry. This section shall not apply to manufacturing property assessed by the department of revenue under s. 70.995.

~~Amend and renumber 70.46~~

~~70.46~~ Boards of review; members; organization.

(1) For first or second class cities conducting municipal assessment in 70.99 (4), Except as provided in sub. (1m) and s. 70.99, ~~the supervisors and clerk of each town, the mayor, clerk and such other officers, other than assessors, as the common council of each city by ordinance determines, the president, clerk and such other officers, other than the assessor, as the board of trustees of each village by ordinance determines,~~ shall constitute a board of review for the ~~town, city or village.~~ In cities of the 1st class the board of review shall by ordinance in lieu of the foregoing consist of 5 to 9 residents of the city, none of whom may occupy any public office or be publicly employed. The members shall be appointed by the mayor of the city with the approval of the common council and shall hold office as members of the board for staggered 5-year terms. Subject to sub. (1m), in all other ~~towns, cities and villages~~ the board of review may by ordinance in lieu of the foregoing consist of any number of ~~town, city or village~~ residents and may include public officers and public employees. The ordinance shall specify the manner of appointment. The ~~town board, common council or village board~~ shall fix, by ordinance, the salaries of the

members of the board of review. ~~No board of review member may serve on a county board of review to review any assessment made by a county assessor unless appointed as provided in s. 70.99 (10). The city clerk on such board of review and in cities of the first class the commissioner of assessments on such board of review or any person on the commissioner's staff designated by the commissioner shall be the clerk thereof and keep an accurate record of all its proceedings. The members of such board, except members who are full time employees or officers of the city shall receive such compensation as shall be fixed by resolution or ordinance of the common council.~~

*2. New
this is
needed
text*

[Delete existing 1m, 2, and 3]

amend

*county
nr (2)
and
nr (3)*

(3d)

(2) The county board shall create a county board of review by ordinance, unless the county is participating in a regional assessment unit. A county board of review shall consist of 6 to 10 residents of the county and no more than 2 members of the county board of review shall reside in the same municipality. The members shall hold office for staggered 5-year terms. No member of the county board of review shall occupy any public office or be publically employed or reside in a municipality conducting municipal assessment under sec. 70.99 (4). The members shall be appointed by county board chairman and confirmed by a majority of members of the county board, except if the county operates under a county executive. If a county operates a county executive form of government, the members shall be appointed by the county executive and approved by a majority of members of the county board. The county board shall fix, by ordinance, the salaries of the members of the county board of review.

(3e)

(3) If a county is participating in a regional assessment unit, the regional board of review shall consist of between 7 and 11 members. At least one resident of each county of a regional assessment unit shall be a member of the regional board of review. No more than 2 members of the regional board of review shall reside in the same municipality regardless if the municipality lies within the boundaries of multiple counties in the assessment unit. The members shall hold office for staggered 5-year terms. Each county shall name members of the regional board of review as determined in sec. 70.99 (2) (b). No member of the regional board of review shall occupy any public office or be publically employed or reside in a municipality conducting municipal assessment under sec. 70.99 (4). The members of the regional board of review shall be appointed by county board chairman and confirmed by a majority of members of the county board, except if the county operates under a county executive. If a county operates a county executive form of government, the members of a regional board of review shall be appointed by the county executive and approved by a majority of members of the county board.

(4) No municipal, county, or regional board of review may be constituted unless it includes at least one all voting members who, within 2 1 years of the board's first meeting, has have attended a training session under s. 73.03 (55) and unless that member is the municipality's chief executive officer or that officer's designee. The municipal-county clerk shall provide an affidavit to the department of revenue stating whether the requirement under this subsection has have been fulfilled for all representatives from the county serving on a county or regional board of review. For municipalities conducting municipal assessment under [insert reference], the municipal clerk shall provide an affidavit to the department of revenue stating whether the requirement under this subsection have been fulfilled.

see notes

Significantly Amend 70.47 with the following principles related to boards of review (BOR)

1. **First and second class cities completing municipal assessment keep the standard set-up, meeting times, and other requirements as under current law. Ensure that the municipal assessor MUST attend the BOR hearing to defend the value.**
2. **Counties engaging in county assessment must have at least 2 board of review meetings in at least two different municipalities within the county. Ensure that the assessment administrator MUST attend the BOR hearings to defend the value. The administrator or his/her staff must hold and be present in at least two different "open book" sessions in at least two different municipalities within the county annually.**
3. **Regional assessment units must have at least one board of review meetings in each county of the region + 1 additional meeting in a distinct municipality from the other mandatory meeting locations. Ensure that the assessment administrator MUST attend the BOR hearings to defend the value. The administrator or his/her staff must must annually hold and be present in at least one "open book" session in each county of the region + 1 additional meeting in a distinct municipality from the other mandatory meeting locations.**

Amend 70.57

(1)

(a) For all years before 2016, ~~the~~ department of revenue before August 15 of each year shall complete the valuation of the property of each county and taxation district of the state. From all the sources of information accessible to it the department shall determine and assess by class the value of all property subject to general property taxation in each county and taxation district. If the department is satisfied that the assessment by a county assessor under s. 70.99 is at full value, it may adopt that value as the state's full value.

(am) In 2016, the department shall complete the duties described in (a) by September 15, 2017.

(b) For all years before 2016, ~~the~~ department shall set down a list of all the counties and taxation districts and opposite to the name of each county and taxation district the valuation determined by the department, which shall be the full value according to its best judgment.

(c) There shall also be prepared a list of all the counties of the state with the valuation determined for each county listed opposite the name of the county. The list shall be certified by the secretary of revenue as the assessment of the counties of the state made by the department and be delivered to the department of administration.

(d) For all years before 2017, ~~in~~ any case where the department, through mistake or inadvertence, has assessed to any county or taxation district, in the current year or in the previous year, a greater or less valuation for any year than should have been assessed, it shall correct the error. The department shall add or subtract, as the case may be, from the valuation of the county or taxation district, as determined by the department at the assessment in the year after the error is discovered, the amount omitted from or added to the true valuation of the county in the former assessment in consequence of the error. The result shall be taken as the full value of the county for the latter year and a final correction of the error.

(1m) For all years before 2016, ~~on~~ August 15 the department of revenue shall notify each county and taxation district of its equalized value. The department of revenue shall make available to each taxation

district a list of sales within the taxation district and shall indicate whether or not those sales were used or rejected in establishing equalized value. If insufficient residential and agricultural sales in a taxation district require the department to use sales information from other taxation districts in establishing equalized value, the department shall so notify the affected taxation district and, upon written request from that taxation district, shall make available to the taxation district the sales information from other taxation districts and other information used to establish the equalized value. Upon resolution by the governing body of a county or taxation district, the department shall review the equalized value established for the county or taxation district.

(1bm) In 2016, the department shall complete the duties described in (1m) by September 15, 2016.

(2)

- (a) For all years before 2017, if the state board of assessors, the tax appeals commission or a court makes a final redetermination on the assessment of property subject to taxation under s. 70.995 that is higher or lower than the previous assessment, the department of revenue shall recertify the equalized value of the school district in which the property subject to taxation under s. 70.995 is located.
- (b) If a court makes a final redetermination on the assessment of telephone company property subject to taxation under s. 70.112 (4) and subch. IV of ch. 76 that is lower than the previous assessment, the department of revenue shall recertify the equalized value of the school district in which such property is located.

(3)

- (a) In determining the value of agricultural land under sub. (1), the department shall fulfill the requirements under s. 70.32 (2r).
- (b) In determining the value under sub. (1) of agricultural forest land, as defined in s. 70.32 (2) (c) 1d., and undeveloped land, as defined in s. 70.32 (2) (c) 4., the department shall fulfill the requirements under s. 70.32 (4).

(4)

- (a) For all years before 2017, ~~From~~ the appropriation under s. 20.566 (2) (b), the department shall provide payments to any taxation district that certifies to the department, in the manner prescribed by the department, that the most recent valuation of the taxation district's property under this section is greater than it should be because of a clerical, arithmetic, transpositional, or similar error made by the department, as confirmed by the department, and that the amount of the overvaluation represents 7.5 percent or more of the taxation district's valuation under this section in the year prior to the year in which the error occurred.
- (b) For all years before 2017, if property tax bills for the assessment year in which the error relates have been distributed to property owners, the taxation district receiving payments under par. (a) shall use the payments to make loans to persons who own property located in the taxation district and who are paying more property taxes than they should be as a result of the error. A person may receive a loan by applying, in the manner prescribed by the department, to the taxation district in which the person's property is located no later than June 15 of the year following the error. The state shall collect the amount of any loan issued under this paragraph as a state special charge against the taxation district for the year after the year in which the error occurred and the special charge shall not be included in the taxation district's levy. The taxation district shall assess the loan amount as a special charge against the property for which the loan was made on the property tax bill succeeding the loan, as provided under ch. 74 and s. 66.0627 (1) (c). Except for interest and penalties, as provided under s. 74.47, that apply to any delinquent special charge based on the loan amount, neither the department nor the taxation district may charge interest on any loan issued under this paragraph. The maximum loan amount that a person may receive under this paragraph shall be calculated by multiplying the assessed value of the person's property by a decimal determined by the department as follows:

1. For the year in which the error occurred, apportion county, school district, technical college district, and metropolitan sewerage district property taxes, and state forestation taxes under s. 70.58, to the taxation district using the taxation district's erroneous valuation.
 2. For the year in which the error occurred, apportion county, school district, technical college district, and metropolitan sewerage district property taxes, and state forestation taxes under s. 70.58, to the taxation district using the taxation district's correct valuation.
 3. Subtract the amount determined under subd. 2. from the amount determined under subd. 1.
 4. Divide the amount determined under subd. 3. by the taxation district's assessed value for the year in which the error occurred and express the result as a decimal.
- (c) With regard to loans made under par. (b), the department shall make the payments under par. (a) monthly, based on the amounts requested in loan applications to the taxation district each month, except that the department shall make no payments to a taxation district after June 30 of the year following the year in which the error occurred.
- (d) If property tax bills for the assessment year in which the error relates have not been distributed to property owners, the department may make one payment from the appropriation under s. 20.566 (2) (b) to the taxation district to reduce the property taxes that would otherwise be imposed as a result of the error. The department shall confirm the amount of the payment and provide guidance to the taxation district in allocating the amount to specific parcels. In the year following the error, the taxation district, with the guidance of the department, shall collect from property owners in the taxation district an amount equal to the amount of the payment and shall remit the amount collected to the department. The department may not charge interest for any payment under this paragraph. Notwithstanding s. 66.0602 or 79.05, payments under this paragraph in both the year the payment is made to the taxation district and the year the taxation district returns the payment to the department shall not be included in determining the taxation district's or the county's levy, or allowable levy under s. 66.0602, or in determining the taxation district's eligibility for, and calculation of payments, under s. 79.05. Solely for purposes of relating annual revenue to estimated expenses, the amounts collected and remitted to the state under this paragraph shall be deemed accrued receipts as of the close of the fiscal year, but no revenue shall be deemed accrued receipts unless it is deposited by this state on or before August 31.

70.575 State assessment, time.

(1) For all years before 2017, the department, not later than August 15 in each year, shall total the assessments of counties made by the department of revenue under s. 70.57, and the total shall be known as the state assessment and shall be the full market value of all general property of the state liable to state, county and local taxes in the then present year. The department shall enter upon its records such state assessment.

(2) In 2016, the department shall complete the duties described in (1) by September 15, 2017.

Repeal and Recreate 70.99

repeal 70.99 - create 70.991

70.99 County and regional assessment

Beginning of the property tax assessments or of

- (1) For 2017 and all years thereafter, each county is responsible for the assessment of all parcels in its boundaries, except for those assessed under [list exceptions for all property currently assessed by DOR, e.g. manufacturing property] or those assessed under (3).
- (2) A group of counties may join together to form a regional assessment unit as long as every county in the regional assessment unit is contiguous with at least one other county in the same unit. The regional

Two or more counties may

but don't we help this date except for 2016

More dates don't seem to fit

NON STS? TRANSITIONAL

is that the right term with regard to personal property

assessment unit will carry out all assessment activities that would otherwise be carried out by the county under (1). *shall perform the* *a county performs*

a. A county may ~~join~~ *or create* a regional assessment unit by passage of a resolution or ordinance adopting such a system by a majority vote of the entire membership of the county board. *enacting on*

b. The resolution or ordinance electing participation shall include the composition of the regional assessment unit and operation standards of the regional assessment unit office, including: *results*

1. The procedure for hiring and removing the regional assessment administrator.
2. Timelines and assessment standards in accordance with the standards published by the department of revenue, including a standard contract for all contracted assessors as determined by the department. *who are employed pursuant to a contract*
3. The procedure for termination or future participation of any current or proposed county in the regional assessment unit. *independent*
4. The number of residents of the county who will serve on the regional board of review.
5. The salaries of the members of the regional board of review. *what does that mean?*
6. Other requirements to ensure the proper administration of assessment and operations of the regional assessment unit as determined by the secretary of the department of revenue.

(3) A first or second class city operating a permanent assessing department as of January 1, 2015 may opt out of county wide or regional assessment under (1) or (2). If during any year in the future the first or second class city fails to employ at least 75% of staff employed in 2015 directly involved with assessing, including clerical positions, or if the municipality fails to assess all property at full fair market value, except property classified under [insert reference to parcels classified as agricultural, agricultural forest, or undeveloped] for any year after 2016, the municipality becomes subject to the assessment standards in (1) or (2) in the subsequent year and all years thereafter. *not* *more not to* *be subject to* *a* *county* *assessment* *under (1)* *or a* *regional* *assessment* *under (2)*

a. A municipality electing to conduct assessment outside of county or regional unit assessment in 2017 shall notify the county board of its election to assess independently from the county or regional assessing unit by September 15, 2015. *beginning with the year after* *the board of county is established*

b. For all years beginning in 2017, a first or second class city electing to newly participate in county or regional assessment must notify its intent to participate in county or regional assessment to the county boards having jurisdiction over the municipality no later than the first Monday in February. *in* *city*

c. For all years beginning 2017, if a first or second class city elects to participate in county or regional assessment for a subsequent year or if required to participate in county or regional assessment by the department under sec. 70.05 (h) or (i), the first or second class city may not in a future year make the election to assess under this section. *property assessment*

(4) Each county or regional assessment unit shall employ an assessment administrator. The assessment administrator must have at least five years of assessing experience prior to becoming an assessment administrator and maintain licensure as determined by the department of revenue. The assessment administrator shall be an employee of the county, or in the case of a regional unit, the most populous county in the regional unit, unless the resolution in (2) (a) specifies otherwise. The assessment administrator may employ a staff of either contracted staff members or staff that the county or counties directly employ. A county or regional assessment administrator and all contracted or directly employed staff of a county or regional assessment office shall be ineligible to serve on any county or regional board of review under [insert reference]. The assessment administrator shall develop standards and procedures for the county or regional assessment staff consistent with the published guidance and standards of the department of revenue, including the maximum number of parcels an assessor may assess in a year and the standards and procedures for the sales verification process. Each county or regional assessment administrator must participate in continuing education as determined by the department of revenue. *specify an* *employee of* *county* *in the unit* *for* *now do* *DOR* *find out* *about this?*

(4m) The assessment administrator shall be the chief officer responsible for determining the value of property in the county or region and shall meet the standards required of the department of revenue. *shall designate as a county employee or employee of the population county*

insert in
reference to

insert
reference to

And in
assessing
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property
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with the
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administrator

have in?

what does that mean?

more not to
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a
county
assessment
under (1)
or a
regional
assessment
under (2)

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likely to
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the

specify an
employee of
county
in the unit
for
now do
DOR
find out
about this?

52
a. The assessment administrator shall submit the fair market values of all parcels assessed under (1) for the county or regional unit to the department of revenue annually by the second Monday in June.

c
b. The department of revenue shall audit and correct the reported values in (a).

d
c. The department shall then publish the values determined in (b) as the full and equalized values no later than August 1 for each year beginning in 2017.

collect and equalized value? students?

6
(5) The assessment administrator for a county or regional assessing unit shall determine the costs of operating the county or regional assessing office and report the amount to the responsible financial administrator of the county or each county of a regional assessment unit.

a. The county or counties of a regional assessment unit shall bill to municipalities a proportionate share of the cost to administer county or regional assessment, except that a county may not bill a municipality more than 95% of the amount the municipality paid to conduct municipal assessments in 2015, plus a percentage equal to the cumulative allowable levy growth under sec. 66.0602 (1) (d) for all years subsequent to 2015. A county may not bill a first or second class city conducting municipal assessment under (3) for assessment costs under this subd. for any year in which the city conducted municipal assessment.

the cost of admin. is over

b. Municipalities shall remit payment for assessing costs specified in (a) by a deadline established by the county or regional assessment office.

Create 74.315 (1m)

(1m) Except the department of revenue shall complete the duties described in (1) by November 1 in 2016.

Create 71.44 (3)m ?

(3m) Except the department of revenue shall complete the duties described in (3) by November 1 in 2016.