



DOA:.....Quinn, BB0435 - Countywide assessment

FOR 2015-2017 BUDGET - NOT READY FOR INTRODUCTION

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1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

PROPERTY TAXATION

This bill provides that, beginning with the property tax assessments on January 1, 2017, counties will assess all property, other than manufacturing property, within their boundaries. Counties that are contiguous to one another may also create regional assessment units to assess all property within the region. A first or 2nd class city that is conducting its own assessments as of January 1, 2015, may continue to do so, but if, in subsequent years, the city fails to assess property at its full value, the city becomes subject to the county or regional assessment unit assessment.

second

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

Insert
1-1

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

2

SECTION 1. 20.566 (2) (g) of the statutes is repealed.

***NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

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

2 20.566 (2) (h) *Reassessments*. The amounts in the schedule for the purposes
3 of ss. 70.055 and s. 70.75. All moneys received under ss. 70.055 and s. 70.75 shall be
4 credited to this appropriation. Notwithstanding s. 20.001 (3) (a), at the end of the
5 2005-06 fiscal year the unencumbered balance of this appropriation account shall
6 lapse to the general fund.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

History: 1971 c. 108 ss. 2, 3, 6; 1971 c. 125 ss. 164, 173, 174, 175, 176; 1971 c. 211, 215; 1973 c. 90; 1975 c. 39 ss. 201, 732 (1); 1977 c. 29, 31, 418; 1979 c. 34 ss. 610m to 617, 2102 (46) (c); 1979 c. 63 ss. 3, 6; 1979 c. 177, 221; 1981 c. 20; 1981 c. 86 ss. 7, 71; 1981 c. 328 s. 4; 1983 a. 27 ss. 469 to 477; 1983 a. 368; 1983 a. 410 s. 2202 (38); 1985 a. 29 ss. 536 to 537r, 3202 (39) (a), (46) (c), (i); 1985 a. 41, 120; 1987 a. 27 ss. 444 to 458, 3200 (47); 1987 a. 92; 1987 a. 312 s. 17; 1987 a. 399; 1989 a. 31, 335; 1991 a. 39, 259, 269; 1993 a. 16, 205, 263, 490; 1995 a. 27 ss. 546h to 546t, 1111mm to 1119r; 1995 a. 56, 227, 351; 1997 a. 27, 35, 41, 63, 148, 237, 252; 1999 a. 5, 9; 1999 a. 150 s. 672; 1999 a. 167; 2001 a. 16; 2001 a. 30 s. 108; 2001 a. 109; 2003 a. 33, 127, 139, 176, 231; 2005 a. 25, 71, 323, 460; 2007 a. 4, 20, 85, 96; 2009 a. 2, 28, 180, 310; 2011 a. 32, 64, 76; 2013 a. 1, 20; 2013 a. 165 ss. 17, 114; 2013 a. 166 s. 77.

7 SECTION 3. 59.48 of the statutes is amended to read:

8 **59.48 County and regional assessment unit assessor.** The county
9 executive elected under s. 59.17 or the county administrator elected or appointed
10 under s. 59.18 shall appoint a county assessor as prescribed in and subject to the
11 limitations of s. 70.99, approve the hiring of the assessor's staff as prescribed in that
12 section and otherwise comply with that section 70.991. In counties with neither a
13 county executive nor a county administrator the appointment of the county assessor
14 shall be the duty of the chairperson of the board subject to the approval of the board
15 and subject to the limitations of s. 70.99. The hiring of the assessor's staff shall be
16 the duty of the county assessor subject to the limitations of s. 70.99 70.991. In the case
17 of a regional assessment unit, the appointments under this section shall be made by
18 the county executive, the county administrator, or by the board chairperson with the
19 approval of the board, consistent with this section, of the most populous county in the
20 regional assessment unit, unless specified otherwise in the ordinance adopted under
21 s. 70.991 (2) to form the unit.

History: 1995 a. 201 s. 171.

22 SECTION 4. 60.10 (1) (b) 3. of the statutes is repealed.

Insert 2-22

1 **SECTION 5.** 60.30 (1) (a) 3. of the statutes is repealed. 4

2 **SECTION 6.** 60.30 (2) (a) of the statutes is renumbered 60.30 (2) and amended 4
3 to read:

4 60.30 (2) Only an elector of the town may hold a town office, other than an
5 ~~assessor appointed under s. 60.307 or~~ a town clerk, town treasurer, or combined town
6 clerk and town treasurer, appointed under sub. (1e).

7 **History:** 1983 a. 532, 538; 1991 a. 39; 1993 a. 246; 1995 a. 34; 1997 a. 27; 2001 a. 103; 2011 a. 75, 115. 4

7 **SECTION 7.** 60.30 (2) (b) of the statutes is repealed.

8 **SECTION 8.** 60.30 (2) (c) of the statutes is repealed. 4

9 **SECTION 9.** 60.30 (2) (d) of the statutes is repealed. 4

10 **SECTION 10.** 60.30 (4) (b) of the statutes is amended to read:

11 60.30 (4) (b) The regular term of elected town officers, ~~other than the town~~
12 ~~assessor,~~ commences on the 3rd Tuesday of April in the year of their election. The
13 ~~regular term of an elected assessor commences on June 1 in the year of the assessor's~~
14 ~~election.~~

15 **History:** 1983 a. 532, 538; 1991 a. 39; 1993 a. 246; 1995 a. 34; 1997 a. 27; 2001 a. 103; 2011 a. 75, 115. 4

15 **SECTION 11.** 60.305 (2) of the statutes is repealed.

16 **SECTION 12.** 60.307 of the statutes is repealed. 4

17 **SECTION 13.** 60.61 (5) (c) of the statutes is amended to read:

18 60.61 (5) (c) Immediately after the record of nonconforming uses is filed with
19 the town clerk, the clerk shall furnish the town assessor the record of nonconforming
20 uses within the town. After the assessment for the following year and each
21 succeeding assessment, the town assessor shall file a written report, certified by the
22 board of review, with the town clerk listing all nonconforming uses which have been
23 discontinued since the prior assessment. The town clerk shall record discontinued

1 nonconforming uses as soon as reported by the assessor. In this paragraph, "town
2 assessor" includes the county assessor assessing the town under s. ~~70.99~~ 70.991.

History: 1983 a. 532, 538; 1985 a. 136, 316; 1991 a. 255; 1993 a. 246, 301, 400, 414, 491; 1995 a. 27 s. 9130 (4); 1995 a. 201; 1997 a. 3.; 2001 a. 50; 2005 a. 26, 79, 81, 112, 171, 208; 2007 a. 97; 2009 a. 351; 2011 a. 170.

3 **SECTION 14. 60.85 (5) (h) of the statutes is amended to read:**

4 60.85 (5) (h) The town assessor shall identify upon the assessment roll
5 returned and examined under s. 70.45 those parcels of property which are within
6 each existing tax incremental district, specifying the name of each district. A similar
7 notation shall appear on the tax roll made by the town clerk under s. 70.65.

History: 2003 a. 231, 326, 327; 2005 a. 330; 2009 a. 28, 312; 2011 a. 11, 32; 2013 a. 151.

History: 013 a. 151.

History: ref:statnuma"

@"refnum" =

"60.85(3)(a)", Subcomponent = yes>(3) (a), (b), (c), (d), (e), (f), and (j), (4), and (5) (b) by a town that creates, or attempts to create, a tax incremental district is sufficient to give effect to any proceedings conducted under this section if, in the opinion of the department of revenue, any error, irregularity, or informality that exists in the town's attempts to comply with subs. (2), (3) (a), (b), (c), (d), (e), (f), and (j), (4), and (5) (b) does not affect substantial justice. If the department of revenue determines that a town has substantially complied with subs. (2), (3) (a), (b), (c), (d), (e), (f), and (j), (4), and (5) (b), the department of revenue shall determine the tax incremental base of the district, allocate tax increments, and treat the district in all other respects as if the requirements under subs. (2), (3) (a), (b), (c), (d), (e), (f), and (j), (4), and (5) (b) had been strictly complied with based on the date that the resolution described under sub. (3) (h) 2. is adopted.

8 **SECTION 15. 61.19 of the statutes is amended to read:**

9 **61.19 Annual elections; appointments.** At the annual spring election in
10 each village in odd-numbered years, except as otherwise provided herein, there shall
11 be chosen: A president, a clerk, a treasurer, ~~an assessor if election of the assessor is~~
12 ~~provided~~ and a constable. In villages in counties having a population of 500,000 or
13 more, the officers named shall be elected for a term of 2 years on the first Tuesday
14 of April of each even-numbered year. Any other officers shall be appointed annually
15 by the village board at their first meeting after the first Tuesday in April unless the
16 board otherwise provides. No person not a resident elector in such village shall be
17 elected to any office therein. The village clerk may appoint a deputy clerk for whom
18 the clerk shall be responsible, and who shall take and file the oath of office, and in
19 case of the absence, sickness or other disability of the clerk, may perform the clerk's
20 duties and receive the same compensation unless the village board appoints a person

1 to act as such clerk. ~~No assessor shall be elected or appointed if the village has come~~
 2 ~~within the jurisdiction of a county assessor under s. 70.99.~~ ✓

3 History: 1973 c. 90; 1991 a. 316; 1995 a. 16 s. 2.

3 SECTION 16. 62.09 (1) (a) of the statutes is amended to read:

4 62.09 (1) (a) The officers shall be a mayor, treasurer, clerk, comptroller,
 5 attorney, engineer, one or more assessors unless the city is assessed by a county an
 6 assessor under s. ~~70.99~~ 70.991, one or more constables as determined by the common
 7 council, a local health officer, as defined in s. 250.01 (5), or local board of health, as
 8 defined in s. 250.01 (3), street commissioner, board of police and fire commissioners
 9 except in cities where not applicable, chief of police except in a city where it is not
 10 applicable, chief of the fire department except in a city where it is not applicable, chief
 11 of a combined protective services department except in a city where it is not
 12 applicable, board of public works, 2 alderpersons from each aldermanic district, and
 13 such other officers or boards as are created by law or by the council. If one
 14 alderperson from each aldermanic district is provided under s. 66.0211 (1), the
 15 council may, by ordinance adopted by a two-thirds vote of all its members and
 16 approved by the electors at a general or special election, provide that there shall be
 17 2 alderpersons from each aldermanic district. If a city creates a combined protective
 18 services department under s. 62.13 (2e) (a) 1., it shall create the office of chief of such
 19 a department and shall abolish the offices of chief of police and chief of the fire
 20 department.

History: 1971 c. 154, 175; 1971 c. 304 s. 29 (1); 1973 c. 90, 243; 1975 c. 21, 39, 41, 199, 258; 1975 c. 375 s. 44; 1975 c. 421; 1977 c. 29, 151; 1977 c. 305 s. 64; 1979 c. 34, 221, 251; 1981 c. 20, 317; 1983 a. 189 s. 329 (21); 1983 a. 210, 395; 1983 a. 532 ss. 10, 14; 1985 a. 29, 39; 1985 a. 135 s. 83 (5); 1985 a. 225; 1987 a. 27, 181, 378; 1989 a. 31, 56, 113; 1991 a. 39, 316; 1993 a. 27, 184, 490; 1995 a. 225; 1997 a. 27, 257; 1999 a. 32; 1999 a. 150 s. 299, 672; 2001 a. 16; 2003 a. 47, 204; 2005 a. 40; 2009 a. 3, 173; 2011 a. 32; 2013 a. 214.

21 SECTION 17. 66.0509 (2) (b) of the statutes is amended to read:

22 66.0509 (2) (b) Any town not having a civil service system ~~and having exercised~~
 23 ~~the option of placing assessors under civil service under s. 60.307 (3)~~ may establish

1 a civil service system for assessors under sub. (1), unless the town has come within
2 the jurisdiction of a county an assessor under s. ~~70.99~~ 70.991.

History: 1971 c. 152 s. 38; 1971 c. 154, 211; 1977 c. 196; 1983 a. 532; 1985 a. 225; 1991 a. 101; 1993 a. 246; 1999 a. 150 s. 310; Stats. 1999 s. 66.0509; 2005 a. 22; 2011 a. 10.

3 SECTION 18. 66.0509 (3) of the statutes is amended to read:

4 66.0509 (3) When any town has established a system of civil service, the
5 ordinance establishing the system may not be repealed for a period of 6 years after
6 its enactment, and after the 6-year period it may be repealed only by proceedings
7 under s. 9.20 by referendum vote. This subsection does not apply if a town comes,
8 before the expiration of the 6 years, within the jurisdiction of a county an assessor
9 under s. ~~70.99~~ 70.991.

History: 1971 c. 152 s. 38; 1971 c. 154, 211; 1977 c. 196; 1983 a. 532; 1985 a. 225; 1991 a. 101; 1993 a. 246; 1999 a. 150 s. 310; Stats. 1999 s. 66.0509; 2005 a. 22; 2011 a. 10.

10 SECTION 19. 70.05 (1) of the statutes is amended to read:

11 70.05 (1) The assessment of general property for taxation in all the towns,
12 cities, and villages of this state shall be made according to this chapter unless
13 otherwise specifically provided. ~~There shall be elected at the spring election one~~
14 ~~assessor for each taxation district not subject to assessment by a county assessor~~
15 ~~under s. 70.99 if election of the assessor is provided. Commencing with the 1977~~
16 ~~elections and appointments made on and after January 1, 1977, no person may~~
17 ~~assume the office of town, village, city or county assessor unless certified by the~~
18 ~~department of revenue under s. 73.09 as qualified to perform the functions of the~~
19 ~~office of assessor. If a person who has not been so certified is elected to the office, the~~
20 ~~office shall be vacant and the appointing authority shall fill the vacancy from a list~~
21 ~~of persons so certified by the department of revenue.~~

History: 1973 c. 90; 1975 c. 39, 199; 1979 c. 221; 1981 c. 20; 1983 a. 27; 1985 a. 332 s. 108; 1987 a. 399; 1989 a. 56; 1991 a. 39, 316; 1995 a. 27, 212; 2003 a. 33; 2009 a. 68.

22 SECTION 20. 70.05 (2) of the statutes is amended to read:

1 70.05 (2) The governing body of any town, city or village not subject to
2 assessment by a county assessor under s. 70.99[✓] that may conduct its own
3 assessments under s. 70.991[✓] (3) may provide for the selection of one or more assistant
4 assessors to assist the assessor in the discharge of the assessor's duties.

History: 1973 c. 90; 1975 c. 39, 199; 1979 c. 221; 1981 c. 20; 1983 a. 27; 1985 a. 332 s. 108; 1987 a. 399; 1989 a. 56; 1991 a. 39, 316; 1995 a. 27, 212; 2003 a. 33; 2009 a. 68.

5 **SECTION 21.** 70.05 (4) of the statutes is amended to read:

6 70.05 (4) All assessment personnel, ~~including personnel of a county assessor~~
7 ~~system under s. 70.99,~~[✓] appointed under this section on or after January 1, 1977, shall
8 have passed an examination and have been certified by the department of revenue
9 as qualified for performing the functions of the office.

History: 1973 c. 90; 1975 c. 39, 199; 1979 c. 221; 1981 c. 20; 1983 a. 27; 1985 a. 332 s. 108; 1987 a. 399; 1989 a. 56; 1991 a. 39, 316; 1995 a. 27, 212; 2003 a. 33; 2009 a. 68.

10 **SECTION 22.** 70.05 (4m) of the statutes is amended to read:

11 70.05 (4m) ~~A taxation district~~ [↓] An assessor may not enter upon a person's real
12 property for purposes of conducting an assessment under this chapter more than
13 once in each year, except that an assessor may enter upon a person's real property
14 for purposes of conducting an assessment under this chapter more often if the
15 property owner consents. A property owner may deny entry to an assessor if the
16 owner has given prior notice to the assessor that the assessor may not enter the
17 property without the property owner's permission. ~~Each taxation district county and~~
18 regional assessment unit assessor shall create and maintain a database identifying
19 all such property owners in the ~~taxation district county or region and each assessor~~
20 for a city that conducts its own assessments under s. 70.991 (3) shall create and
21 maintain a database identifying all such property owners in the city.

History: 1973 c. 90; 1975 c. 39, 199; 1979 c. 221; 1981 c. 20; 1983 a. 27; 1985 a. 332 s. 108; 1987 a. 399; 1989 a. 56; 1991 a. 39, 316; 1995 a. 27, 212; 2003 a. 33; 2009 a. 68.

22 **SECTION 23.** 70.05 (5) (b) of the statutes is ~~repealed~~.

23 **SECTION 24.** 70.05 (5) (ba) of the statutes is created to read:

1 70.05 (5) (ba) In 2017 and in each year thereafter, each city that conducts
2 assessments under s. 70.991 (3), county, and regional assessment unit shall assess
3 the property within its boundaries at full value. Before an assessor conducts a
4 property revaluation under this paragraph, the city, county, or regional assessment
5 unit shall publish a notice on its Internet site that indicates the approximate dates
6 on which the revaluation will occur.

7 **SECTION 25.** 70.05 (5) (bb) of the statutes is created to read:

8 70.05 (5) (bb) In 2017 and in each year thereafter, each city that conducts
9 assessments under s. 70.991 (3), county, and regional assessment unit shall submit
10 the full market value of the property within the boundaries of the city, county, or
11 regional assessment unit to the department of revenue no later than the 2nd Monday
12 in July in an electronic format, as determined by the department.

13 **SECTION 26.** 70.05 (5) (c) of the statutes is amended to read:

14 70.05 (5) (c) ~~Annually beginning in 1992,~~ the department of revenue shall
15 ~~determine the ratio of the assessed value to the full value of all taxable general~~
16 ~~property and of each major class of property of each taxation district and publish its~~
17 ~~findings in the report required under s. 73.06 (5) audit and correct the values~~
18 submitted to the department under par. (bb). The department shall finalize and
19 publish the final values no later than September 15, 2017, for values submitted under
20 par. (bb) in 2017 and no later than August 1 for values submitted under par. (bb) in
21 subsequent years.

22 History: 1973 c. 90; 1975 c. 39, 199; 1979 c. 221; 1981 c. 20; 1983 a. 27; 1985 a. 332 s. 108; 1987 a. 399; 1989 a. 56; 1991 a. 39, 316; 1995 a. 27, 212; 2003 a. 33; 2009
a. 68.

23 **SECTION 27.** 70.05 (5) (d) of the statutes is repealed.

24 **SECTION 28.** 70.05 (5) (f) of the statutes is repealed.

SECTION 29. 70.05 (5) (g) of the statutes is repealed.

SECTION 30. 70.05 (5) (h) of the statutes is created to read:

70.05 (5) (h) 1. With regard to the actions of a city that conducts assessments under s. 70.991 (3), if the secretary of revenue determines substantial noncompliance with assessing property at full value under par. (ba), the city becomes subject to assessment by the county or region assessment unit where the city is located, as provided under s. 70.991 (3) (a), beginning with the assessment in the year following the year in which the substantial noncompliance occurred.

2. With regard to the actions of a county or regional assessment unit, if the secretary of revenue determines substantial noncompliance with assessing property at full value under par. (ba), the department of revenue shall assist the county or regional assessment unit with the assessment in the year following the year in which the substantial noncompliance occurred. If the department provides assistance to a county or regional assessment unit under this subdivision, the county or regional assessment unit shall pay to the department an amount equal to 50 percent of the costs to the department to provide the assistance, except that if the department is required to assist a county or regional assessment unit more than once in a 5-year period or more than twice in an 8-year period, the county or regional assessment unit shall pay to the department an amount equal to 100 percent of the costs to the department to provide the assistance. If a county or regional assessment unit fails to remit payment for assistance under this subdivision, the department of revenue shall notify the department of transportation and the department of transportation shall reduce the road aid under s. 86.30 (9) (b) for the county or the counties participating in the regional assessment unit in an amount equal to the amount the county or regional assessment unit owes the department under this subdivision and remit that amount to the department of revenue.

of revenue

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1 SECTION 31. 70.055 of the statutes is repealed.

2 SECTION 32. 70.06 (1) of the statutes is amended to read:

3 70.06 (1) In cities of the 1st class the assessment of property for taxation shall
4 be under the direction of the city commissioner of assessments, who shall perform
5 such duties in relation thereto as are prescribed by the common council, and the
6 assessment rolls of the city shall be made as the council directs, except where such
7 city of the 1st class is under the jurisdiction of a county an assessor under s. ~~70.99~~
8 70.991. Manufacturing property subject to s. 70.995 shall be assessed according to
9 that section.

10 History: 1973 c. 90; 1975 c. 39, 199; 1977 c. 203; 1979 c. 95 ss. 1, 4; 1979 c. 110, 221, 355; 1981 c. 37; 1983 a. 192; 1985 a. 29, 332; 1987 a. 87; 1991 a. 156; 2001 a. 103.

11 SECTION 33. 70.06 (5) of the statutes is amended to read:

12 70.06 (5) This section shall not apply to a city of the 1st class after it has come
13 under a county assessor or regional assessment unit system under s. 70.991.

14 History: 1973 c. 90; 1975 c. 39, 199; 1977 c. 203; 1979 c. 95 ss. 1, 4; 1979 c. 110, 221, 355; 1981 c. 37; 1983 a. 192; 1985 a. 29, 332; 1987 a. 87; 1991 a. 156; 2001 a. 103.

15 SECTION 34. 70.075 of the statutes is repealed.

16 SECTION 35. 70.08 of the statutes is repealed.

17 SECTION 36. 70.10 of the statutes is amended to read:

18 **70.10 Assessment, when made, exemption.** The assessor shall assess all
19 real and personal property as of the close of January 1 of each year. Except in cities
20 of the 1st class and ~~2nd class cities that have a board of assessors under s. 70.075,~~
21 the assessment shall be finally completed before the first Monday in April. All real
22 property conveyed by condemnation or in any other manner to the state, any county,
23 city, village or town by gift, purchase, tax deed or power of eminent domain before
24 January 2 in such year shall not be included in the assessment. Assessment of
25 manufacturing property subject to s. 70.995 shall be made according to that section.

History: 1973 c. 90; 1977 c. 29; 1981 c. 20.

SECTION 37. 70.44 (1) of the statutes is amended to read:

Insert
10-23

1 70.44 (1) Real or personal property omitted in whole or in part from assessment
2 in any of the 2 next previous years, unless previously reassessed for the same year
3 or years, shall be entered once additionally for each previous year of such omission,
4 designating each such additional entry as omitted for the year of omission and
5 affixing a just valuation to each entry for a former year as the same should then have
6 been assessed according to the assessor's best judgment, and taxes shall be
7 apportioned, using the net tax rate as provided in s. 70.43, and collected on the tax
8 roll for such entry. This section shall only applies to property that can be identified
9 as property discrete from the property formerly assessed, and does not apply to
10 manufacturing property assessed by the department of revenue under s. 70.995.

History: 1975 c. 39; 1983 a. 300; 1987 a. 378; 1991 a. 316; 1997 a. 35, 250; 1999 a. 32.

11 **SECTION 38.** 70.45 of the statutes is amended to read:

12 **70.45 Return and examination of rolls.** When the assessment rolls have
13 been completed ~~in cities of the 1st class~~, they shall be delivered to the commissioner
14 of assessments in 1st class cities that conduct assessments under 70.991 (3), in all
15 other cities to the city clerk, in villages to the village clerk and in towns to the town
16 clerk. At least 15 days before the first day on which the assessment rolls are open
17 for examination, these officials shall have published a class 1 notice if applicable, or
18 posted notice, under ch. 985, in anticipation of the roll delivery as provided in s.
19 70.50, that on certain days, therein named, the assessment rolls will be open for
20 examination by the taxable inhabitants, which notice may assign a day or days for
21 each ward, where there are separate assessment rolls for wards, for the inspection
22 of rolls. The assessor, the assessment administrator, or the assessment
23 administrator's designee shall be present for at least 2 hours while the assessment
24 roll is open for inspection. Instructional material under s. 73.03 (54) shall be

1 available at the meeting. On examination the commissioner of assessments,
2 assessment administrator, or assessor or assessors, as appropriate, may make
3 changes that are necessary to perfect the assessment roll or rolls, and after the
4 corrections are made the roll or rolls shall be submitted by the commissioner of
5 assessments or clerk of the municipality to the appropriate board of review created
6 under s. 70.46.

7 History: 1981 c. 20; 1991 a. 156; 1997 a. 237; 1999 a. 32.

7 **SECTION 39.** 70.46 (1) of the statutes is amended to read:

8 70.46 (1) ~~Except as provided in sub. (1m) and s. 70.99~~ For 1st and 2nd class
9 cities conducting assessments under s. 70.991 (3), the supervisors and clerk of each
10 ~~town, the mayor, clerk and such other officers, other than assessors, as the common~~
11 ~~council of each city by ordinance determines, the president, clerk and such other~~
12 ~~officers, other than the assessor, as the board of trustees of each village by ordinance~~
13 ~~determines, shall constitute a board of review for the town, city or village. In cities~~
14 ~~of the 1st class the board of review shall by ordinance in lieu of the foregoing consist~~
15 ~~of 5 to 9 residents of the city, none of whom may occupy any public office or be publicly~~
16 ~~employed. The members shall be appointed by the mayor of the city with the~~
17 ~~approval of the common council and shall hold office as members of the board for~~
18 ~~staggered 5-year terms. Subject to sub. (1m), in all other towns, In 2nd class cities~~
19 ~~and villages the board of review may by ordinance, in lieu of the foregoing provisions~~
20 regarding 1st class cities, consist of any number of town, city or village residents and
21 may include public officers and public employees. The ordinance shall specify the
22 manner of appointment. The town board, common council or village board shall fix,
23 by ordinance, the salaries of the members of the board of review. No board of review

1 ~~member may serve on a county board of review to review any assessment made by~~
2 ~~a county assessor unless appointed as provided in s. 70.99 (10).~~

3 History: 1971 c. 180; 1973 c. 90; 1975 c. 427; 1979 c. 58; 1991 a. 156, 316; 1995 a. 34; 1997 a. 237; 1999 a. 32.

3 SECTION 40. 70.46 (1m) of the statutes is repealed.

4 SECTION 41. 70.46 (2) of the statutes is amended to read:

5 70.46 (2) The town, city or village clerk ✓ ✓ serving on such the board of review
6 created under sub. (1), and in cities of the first class the commissioner of assessments
7 ✓ ✓ serving on such the board of review created under sub. (1) or any person on the
8 commissioner's staff designated by the commissioner, shall be the board of review
9 clerk thereof and keep an accurate record of all its proceedings.

10 History: 1971 c. 180; 1973 c. 90; 1975 c. 427; 1979 c. 58; 1991 a. 156, 316; 1995 a. 34; 1997 a. 237; 1999 a. 32.

10 SECTION 42. 70.46 (3) of the statutes is amended to read:

11 70.46 (3) The members of such ^{the} board of review created under sub. (1), except
12 members who are full time employees or officers of the town, village or city, shall
13 receive such the compensation as shall be fixed established by resolution or
14 ordinance of the town board, village board or common council.

15 History: 1971 c. 180; 1973 c. 90; 1975 c. 427; 1979 c. 58; 1991 a. 156, 316; 1995 a. 34; 1997 a. 237; 1999 a. 32.

15 SECTION 43. 70.46 (3d) of the statutes is created to read:

16 70.46 (3d) Except as provided in sub. (3e), the county board shall, by ordinance,
17 create a county board of review consisting of 6 to 10 county residents. No more than
18 2 members of the county board of review may reside in the same municipality. The
19 members shall hold office for staggered 5-year terms, as established in the ordinance
20 creating the board. No member of the county board of review may, while serving on
21 the board hold a local public office, as defined in s. 19.42 (7w), or a state public office,
22 as defined in s. 19.42 (13). No member of the county board of review may, while
23 serving on the board, be employed by a local governmental unit, as defined in s. 19.42
24 (7u), or by a department, as defined in s. 19.42 (5). No member of the county board

1 of review may reside in a city conducting assessments under s. 70.991 (3). The county
2 board chairman shall appoint the members of the county board of review with the
3 approval of the majority of the county board members, except that, if the county has
4 a county executive, the county executive shall appoint the members of the county
5 board of review with the approval of the county board members. The board shall
6 establish, by ordinance, the compensation of the county board of review members.

7 **SECTION 44.** 70.46 (3e) of the statutes is created to read:

8 70.46 (3e) Counties participating in a regional assessment unit shall create a
9 regional board of review consisting of 7 to 11 members. At least one resident of each
10 county of a regional assessment unit shall be members of the regional board of
11 review. No more than 2 members of the regional board of review may reside in the
12 same municipality. The members shall hold office for staggered 5-year terms, as
13 established by the counties creating the board. No member of the county board of
14 review may, while serving on the board hold a local public office, as defined in s. 19.42
15 (7w), or a state public office, as defined in s. 19.42 (13). No member of the county
16 board of review may, while serving on the board, be employed by a local governmental
17 unit, as defined in s. 19.42 (7u), or by a department, as defined in s. 19.42 (5). No
18 member of the county board of review may reside in a city conducting assessments
19 under s. 70.991 (3). Each county board chairman shall appoint the members of the
20 regional board of review from his or her county with the approval of the majority of
21 the county board members, except that, if the county has a county executive, the
22 county executive shall appoint the members of the regional board of review for his
23 or her county with the approval of the county board members. The regional
24 assessment unit shall establish the compensation of the regional board of review
25 members.

1 **SECTION 45.** 70.46 (4) of the statutes is amended to read:

2 70.46 (4) No board of review created under this section [✓] may be constituted
 3 convene unless it includes at least one voting member who, within 2 years of the
 4 board's first meeting, has all board of review members have attended a training
 5 session under s. 73.03 (55) and ~~unless that member is the municipality's chief~~
 6 ~~executive officer or that officer's designee~~ ^{→ The} no earlier than one year prior to the board's
 7 first meeting. ~~The~~ For municipalities conducting their own assessments under s.
 8 70.991 (3), the municipal clerk shall provide an affidavit to the department of
 9 revenue stating whether the requirement under this subsection has been fulfilled for
 10 all individuals serving on the municipal board of review. For county and regional
 11 board of review, the county clerk shall provide an affidavit to the department of
 12 revenue stating whether the requirement under this subsection [✓] as been fulfilled for
 13 all individuals from the county who are serving on the county or regional board of
 14 review.

History: 1971 c. 180; 1973 c. 90; 1975 c. 427; 1979 c. 58; 1991 a. 156, 316; 1995 a. 34; 1997 a. 237; 1999 a. 32.

15 **SECTION 46.** 70.47 (1) of the statutes is renumbered 70.47 (1) (a) and amended
 16 to read:

17 70.47 (1) (TIME AND PLACE OF MEETING) (a) The ^A board of review created under
 18 s. 70.46 [✓] shall meet annually at any time during the 30-day period beginning on the
 19 2nd Monday of May. ~~In towns and villages the board shall meet at the town or village~~
 20 ~~hall or some place designated by the town or village board. If there is no such hall,~~
 21 ~~it shall meet at the clerk's office, or in towns at the place where the last annual town~~
 22 ~~meeting was held. In cities that conduct assessments under s. 70.991,~~ [✓] the board shall
 23 meet at the council chamber or some place designated by the council ~~and~~ ^{for} in cities
 24 of the 1st class, in some place designated by the commissioner of assessments of such

1 cities. [✓] Subject to par. (b), a county or regional board of review shall meet at the place
 2 designated by the assessment administrator. A majority shall constitute a quorum
 3 except that 2 members may hold any hearing of the evidence required to be held by
 4 such board under subs. (8) and (10), if the requirements of sub. (9) are met.

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; 2013 a. 228.

5 **SECTION 47.** 70.47 (1) (b) of the statutes is created to read:

6 70.47 (1) (b) 1. A county board of review shall annually meet to ^o examine
 7 the assessment rolls at least twice and hold the meetings in 2 different municipalities
 8 within the county.

9 2. A regional board of review shall annually meet to examine the assessment
 10 roll at least once in each county that is participating in the regional assessment unit
 11 and at an additional time in a municipality that is different from the other
 12 municipalities where the board is meeting for that year.

13 **SECTION 48.** 70.47 (2) of the statutes is amended to read:

14 70.47 (2) NOTICE. At least 15 days before the first session of the board of review,
 15 or at least 30 days before the first session of the board of review in any year in which
 16 ~~the taxation district conducts a revaluation~~ is conducted under s. 70.05, the clerk of
 17 the board shall publish a class 1 notice, place a notice in at least 3 public places and
 18 place a notice on the door of the ~~town hall, of the village hall, of the council chambers~~
 19 ~~or of the city hall~~ the place where the board is meeting of the time and place of the
 20 first meeting of the board under sub. (3) and of the requirements under sub. (7) (aa)
 21 and (ac) to (af). A taxpayer who shows that the clerk failed to publish the notice under
 22 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; 2013 a. 228.

23 **SECTION 49.** 70.47 (3) (a) (intro.) of the statutes is amended to read:

1 70.47 (3) (a) (intro.) At its first meeting, and at subsequent meetings required
 2 under sub. (1) (b), the board of review:

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; 2013 a. 228.

3 **SECTION 50.** 70.47 (3) (ag) of the statutes is amended to read:

4 70.47 (3) (ag) The ^{In} cities that conduct assessments under s. 70.991 (3), the
 5 assessor shall be present at the first meeting of the board of review. The assessment
 6 administrator shall be present at all county or regional board of review meetings
 7 required under sub. (1) (b).

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; 2013 a. 228.

8 **SECTION 51.** 70.47 (3) (ar) of the statutes is repealed.

9 **SECTION 52.** 70.47 (3) (b) of the statutes is repealed.

10 **SECTION 53.** 70.47 (5) of the statutes is amended to read:

11 70.47 (5) RECORDS. The board of review clerk shall keep a record in the minute
 12 book of all proceedings of the board.

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; 2013 a. 228.

13 **SECTION 54.** 70.47 (6m) (a) (intro.) of the statutes is amended to read:

14 70.47 (6m) (a) (intro.) A municipality, ~~except a 1st class city or a 2nd class city,~~
 15 that conducts assessments under s. 70.991 (3), a county, or a regional assessment
 16 unit shall remove, for the hearing on an objection, a member of the board of review
 17 for the municipality, county, or region if any of the following conditions applies apply:

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; 2013 a. 228.

18 **SECTION 55.** 70.47 (6m) (a) 1. of the statutes is amended to read:

19 70.47 (6m) (a) 1. A person who is objecting to a valuation, at the time that the
 20 person provides written or oral notice of an intent to file an objection and at least 48
 21 hours before the first scheduled session of the board of review or at least 48 hours

1 before the objection is heard if the objection is allowed under sub. (3) (a), requests the
 2 removal, except that no more than one member of the board of review may be
 3 removed under this subdivision.

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; 2013 a. 228.

4 **SECTION 56.** 70.47 (6m) (b) of the statutes is amended to read:

5 70.47 (6m) (b) A member of a board of review who would violate s. 19.59 by
 6 hearing an objection shall recuse himself or herself from that hearing. The
 7 municipal board of review clerk shall provide to the department of revenue an
 8 affidavit declaring whether the requirement under this paragraph is fulfilled.

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; 2013 a. 228.

9 **SECTION 57.** 70.47 (6r) of the statutes is amended to read:

10 70.47 (6r) COMMENTS. Any person may provide to the municipal board of review
 11 clerk written comments about valuations, assessment practices, and the
 12 performance of an assessor. The board of review clerk shall provide all of those
 13 comments to the appropriate municipal, county, or regional officer.

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; 2013 a. 228.

14 **SECTION 58.** 70.47 (7) (bb) of the statutes is repealed.

15 **SECTION 59.** 70.47 (7) (c) of the statutes is repealed.

****NOTE: This treatment removes the language from 2007 Act 86 that the state supreme court found unconstitutional.

16 **SECTION 60.** 70.47 (8) (d) of the statutes is amended to read:

17 70.47 (8) (d) It may and upon request of either the assessor or the objector shall
 18 compel the attendance of witnesses for hearing, except objectors who may testify by
 19 telephone, and the production of all books, inventories, appraisals, documents and
 20 other data which may throw light upon the value of property, and, with regard to an

1 objection that is subject to sub. (7) (c) or (16) (c), may, on a showing of good cause,
2 compel the attendance of witnesses for depositions.

***NOTE: This treatment removes the language from 2007 Act 86 that the state supreme court found unconstitutional.

NOTE: NOTE: The supreme court in *Metropolitan Associates v. City of Milwaukee*, 2011 WI 20, held the amendment of par. (d) by 2007 Wis. Act 86 to be unconstitutional and severed from the remainder of the statute. Prior to the amendment by Act 86, par. (d) read: NOTE:

3 (d) It may and upon request of the assessor shall compel the attendance of witnesses, except objectors who may testify by telephone, and the production of all books,
4 inventories, appraisals, documents and other data which may throw light upon the value of property.

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; 2013 a. 228.

5 **SECTION 61.** 70.47 (8) (j) of the statutes is repealed.

***NOTE: This treatment removes the language from 2007 Act 86 that the state supreme court found unconstitutional.

6 **SECTION 62.** 70.47 (10) (c) of the statutes is amended to read:

7 70.47 (10) (c) Subpoena such witnesses, except objectors who may testify by
8 telephone, as it deems necessary to testify concerning the value of such property and,
9 except in the case of an assessment made by a county assessor pursuant to s. 70.99,
10 the expense incurred shall be a charge against the district the entity conducting the
11 assessment pursuant to s. 70.991.

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; 2013 a. 228.

12 **SECTION 63.** 70.47 (13) of the statutes is amended to read:

13 70.47 (13) REVIEW. Except as provided in this subsection and in ss. s. 70.85 and
14 74.37, appeal from the determination of the board of review shall be by an action for
15 certiorari commenced within 90 days after the taxpayer receives the notice under
16 sub. (12). The action shall be given preference. If the court on the appeal finds any
17 error in the proceedings of the board which renders the assessment or the
18 proceedings void, or if the court determines that the board lacked good cause to deny
19 a request for a deposition subpoena, it shall remand the assessment to the board for
20 further proceedings in accordance with the court's determination and retain
21 jurisdiction of the matter until the board has determined an assessment in

SECTION 63

1 accordance with the court's order. For this purpose, if final adjournment of the board
 2 occurs prior to the court's decision on the appeal, the court may order the governing
 3 body of the assessing authority to reconvene the board. If the appellant challenges
 4 the value determination that the board made at a proceeding under sub. (7) (c), the
 5 court shall presume that the board's valuation is correct, except that the
 6 presumption may be rebutted by a sufficient showing by the appellant that the
 7 valuation is incorrect. If the presumption is rebutted, the court shall determine the
 8 assessment without deference to the board of review and based on the record before
 9 the board of review, except that the court may consider evidence that was not
 10 available at the time of the hearing before the board, that the board refused to
 11 consider, or that the court otherwise determines should be considered in order to
 12 determine the correct assessment. In the event that an objection to the previous
 13 year's assessment has not been resolved, the parties may agree that the assessment
 14 for the previous year shall also apply for the current year and shall be included in
 15 the court's review of the prior year's assessment without an additional hearing by the
 16 board.

****NOTE: This treatment removes the language from 2007 Act 86 that the state
 supreme court found unconstitutional.

NOTE: NOTE: The supreme court in *Metropolitan Associates v. City of Milwaukee*, 2011 WI 20, held the amendment of sub. (13) by 2007 Wis. Act 86 to be
 unconstitutional and severed from the remainder of the statute. Prior to the amendment by Act 86, sub. (13) read:NOTE:

17 (13) Certiorari. Except as provided in s. 70.85, appeal from the determination of the board of review shall be by an action for certiorari commenced within 90 days
 18 after the taxpayer receives the notice under sub. (12). The action shall be given preference. If the court on the appeal finds any error in the proceedings of the board
 19 which renders the assessment or the proceedings void, it shall remand the assessment to the board for further proceedings in accordance with the court's determination
 20 and retain jurisdiction of the matter until the board has determined an assessment in accordance with the court's order. For this purpose, if final adjournment of the
 21 board occurs prior to the court's decision on the appeal, the court may order the governing body of the assessing authority to reconvene the board.

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; 2013 a. 228.

22 SECTION 64. 70.47 (16) (a) of the statutes is amended to read:

23 70.47 (16) (a) In 1st class cities that conduct assessments under s. 70.991 (3),

24 all objections to the amount or valuation of real or personal property shall be first
 25 made in writing and filed with the commissioner of assessments on or before the 3rd

1 Monday in May. No person may, in any action or proceeding, question the amount
2 or valuation of real or personal property in the assessment rolls of the city unless
3 objections have been so filed. The board may not waive the requirement that
4 objections be in writing. Persons who own land and improvements to that land may
5 object to the aggregate valuation of that land and improvements to that land, but no
6 person who owns land and improvements to that land may object only to the
7 valuation of that land or only to the valuation of improvements to that land. If the
8 objections have been investigated by a committee of the board of assessors under s.
9 70.07 (6), the board of review may adopt the recommendation of the committee unless
10 the objector requests or the board orders a hearing. At least 2 days' notice of the time
11 fixed for the hearing shall be given to the objector or attorney and to the city attorney
12 of the city. The provisions of the statutes relating to boards of review not inconsistent
13 with this subsection apply to proceedings before the boards of review of 1st class
14 cities, except that the board need not adjourn until the assessment roll is completed
15 by the commissioner of assessments, as required in s. 70.07 (6), but may immediately
16 hold hearings on objections filed with the commissioner of assessments, and the
17 changes, corrections and determinations made by the board acting within its powers
18 shall be prima facie correct. Appeal from the determination shall be by an action
19 under sub. (13) [✓]for certiorari commenced within 90 days after the taxpayer receives
20 the notice under sub. (12). The action shall be given preference. ~~If the court on the~~
21 ~~appeal finds any error in the proceedings of the board that renders the assessment~~
22 ~~or the proceedings void or, with regard to an objection that is subject to par. (c),~~ [✓]if the
23 court determines that the board lacked good cause to deny a request for a deposition
24 subpoena, it shall remand the assessment to the board for further proceedings in
25 accordance with the court's determination and retain jurisdiction of the matter until

1 ~~the board has determined an assessment in accordance with the court's order. If the~~
 2 ~~appellant challenges the value determination that the board made at a proceeding~~
 3 ~~under sub. (16) (e), the court shall presume that the board's valuation is correct,~~
 4 ~~except that the presumption may be rebutted by a sufficient showing by the~~
 5 ~~appellant that the valuation is incorrect. If the presumption is rebutted, the court~~
 6 ~~shall determine the assessment without deference to the board of review and based~~
 7 ~~on the record before the board of review, except that the court may consider evidence~~
 8 ~~that was not available at the time of the hearing before the board or that the board~~
 9 ~~refused to consider, or that the court otherwise determines should be considered in~~
 10 ~~order to determine the correct assessment. In the event that an objection to the~~
 11 ~~previous year's assessment has not been resolved, the parties may agree that the~~
 12 ~~assessment for the previous year shall also apply for the current year and shall be~~
 13 ~~included in the court's review of the prior year's assessment without an additional~~
 14 ~~hearing by the board.~~

X ^{to} ~~****NOTE: In addition,~~ amending the paragraph to include a cross-reference to s. 70.991 (3), this treatment also removes the language from 2007 Act 86 that the state supreme court found unconstitutional.

NOTE: NOTE: The supreme court in *Metropolitan Associates v. City of Milwaukee*, 2011 WI 20, held the amendment of par. (a) by 2007 Wis. Act 86 to be unconstitutional and severed from the remainder of the statute. Prior to the amendment by Act 86, par. (a) read: NOTE:

15 (a) In 1st class cities all objections to the amount or valuation of real or personal property shall be first made in writing and filed with the commissioner of assessments
 16 on or before the 3rd Monday in May. No person may, in any action or proceeding, question the amount or valuation of real or personal property in the assessment rolls
 17 of the city unless objections have been so filed. The board may not waive the requirement that objections be in writing. Persons who own land and improvements to
 18 that land may object to the aggregate valuation of that land and improvements to that land, but no person who owns land and improvements to that land may object
 19 only to the valuation of that land or only to the valuation of improvements to that land. If the objections have been investigated by a committee of the board of assessors
 20 under s. 70.07 (6), the board of review may adopt the recommendation of the committee unless the objector requests or the board orders a hearing. At least 2 days'
 21 notice of the time fixed for the hearing shall be given to the objector or attorney and to the city attorney of the city. The provisions of the statutes relating to boards
 22 of review not inconsistent with this subsection apply to proceedings before the boards of review of 1st class cities, except that the board need not adjourn until the
 23 assessment roll is completed by the commissioner of assessments, as required in s. 70.07 (6), but may immediately hold hearings on objections filed with the commissioner
 24 of assessments, and the changes, corrections and determinations made by the board acting within its powers shall be prima facie correct. Appeal from the determination
 25 shall be by an action for certiorari commenced within 90 days after the taxpayer receives the notice under sub. (12). The action shall be given preference.

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; 2013 a. 228.

26 SECTION 65. 70.47 (16) (c) of the statutes is repealed.

****NOTE: This treatment removes the language from 2007 Act 86 that the state supreme court found unconstitutional.

27 SECTION 66. 70.50 of the statutes is amended to read:

Insert 22-26

1 **70.50 Delivery of roll.** ~~Except in counties that have a county assessment~~
2 ~~system under s. 70.99 and in cities of the 1st class and in 2nd class cities that have~~
3 ~~a board of assessors under s. 70.075 the~~ The assessor shall, on or before the first
4 Monday in May, deliver the completed assessment roll and all the sworn statements
5 and valuations of personal property to the clerk of the town, city or village, who shall
6 file and preserve them in the clerk's office. ~~On or before the first Monday in April,~~
7 ~~a county assessor under s. 70.99 shall deliver the completed assessment roll and all~~
8 ~~sworn statements and valuations of personal property to the clerks of the towns,~~
9 ~~cities and villages in the county, who shall file and preserve them in the clerk's office.~~

10 *Amend 23-9*
History: 1977 c. 29; 1977 c. 300 ss. 3, 8; 1981 c. 20; 1987 a. 139.

SECTION 67. 70.51 (1) of the statutes is amended to read:

11 70.51 (1) The board of review in all 1st class cities conducting assessments
12 under s. 70.991 (3), after they have examined, corrected and completed the
13 assessment roll of said city and not later than the first Monday in November, shall
14 deliver the same to the commissioner of assessments, who shall thereupon
15 reexamine and perfect the same and make out therefrom a complete tax roll in the
16 manner and form provided by law. All laws applicable to any such city relating to
17 the making of such tax rolls shall apply to the making of the tax roll by said
18 commissioner of assessments, except that the work of making said rolls shall be
19 performed by the assessors and such other employees in the commissioner of
20 assessments' office as the commissioner of assessments shall designate. After the
21 completion of said tax roll in the manner provided by law, the commissioner of
22 assessments shall deliver the tax roll to the city treasurer of such city on the 3rd
23 Monday of December in each year.

24 History: 1975 c. 39, 199; 1977 c. 29 s. 1647 (19); 1977 c. 273; 1983 a. 192, 220; 1987 a. 378; 1991 a. 39, 156, 189, 315, 316.

SECTION 68. 70.51 (2) of the statutes is amended to read:

1 70.51 (2) The county clerk of any county having a population of 500,000 or more
 2 and containing a city of the 1st class that conducts assessments under s. 70.991 (3)
 3 shall deliver the county clerk's certificates of apportionment of taxes to the
 4 commissioner of assessments instead of the city clerk of such city.

History: 1975 c. 39, 199; 1977 c. 29 s. 1647 (19); 1977 c. 273; 1983 a. 192, 220; 1987 a. 378; 1991 a. 39, 156, 189, 315, 316.

5 **SECTION 69.** 70.57 (1) (a) of the statutes is amended to read:

6 70.57 (1) (a) The department of revenue before August 15 of each year shall
 7 complete the valuation of the property of each county and taxation district of the
 8 state. From all the sources of information accessible to it the department shall
 9 determine and assess by class the value of all property subject to general property
 10 taxation in each county and taxation district. If the department is satisfied that the
 11 assessment by a county or regional assessment unit assessor under s. ~~70.99~~ 70.991
 12 is at full value, it may adopt that value as the state's full value.

History: 1983 c. 90, 336; 1977 c. 29 ss. 761, 762, 1647 (12); 1977 c. 300 ss. 5, 8; 1981 c. 20; 1983 a. 372; 1985 a. 29, 54, 153, 246, 332, 399; 1991 a. 39; 1995 a. 27, 225; 2003 a. 33; 2007 a. 4; 2009 a. 11; 2011 a. 64.

13 **SECTION 70.** 70.99 of the statutes is repealed.

14 **SECTION 71.** 70.991 of the statutes is created to read:

15 **70.991 County and regional assessment.** (1) Beginning with the property
 16 tax assessments as of January 1, 2017, each county shall assess all parcels of
 17 property located within its boundaries, except for parcels assessed under sub. (2) or
 18 (3) or under s. 70.995.

19 (2) (a) Two or more counties may form a regional assessment unit if every
 20 county in the regional assessment unit is contiguous with at least one other county
 21 in the unit. A regional assessment unit shall perform all the assessment activities
 22 that a county performs under sub. (1).

Amend 24-12

1 (b) A county may enact an ordinance to form a regional assessment unit. The
2 ordinance shall specify the composition and operating standards of the regional
3 assessment unit, including all of the following:

4 1. The procedure for hiring and removing the regional assessment
5 administrator.

6 2. Timelines and assessment standards consistent with the timelines and
7 standards published by the department of revenue, including a standardized
8 contract for assessors who the regional assessment hires pursuant to a contract.

9 3. The procedures for allowing a county to join the regional assessment unit and
10 for terminating a county's participation in the regional assessment unit.

11 4. The number of county residents who will serve on the regional board of
12 review.

13 5. The compensation for regional board of review members.

14 6. Other requirements to ensure the proper administration of the regional
15 assessment unit's assessments and operations, as determined by the secretary of
16 revenue.

17 (3) (a) A 1st or 2nd class city that is assessing the property within its
18 boundaries as of January 1, 2015, may continue to assess that property, except that
19 the city shall become subject to assessment by the county or regional assessment unit
20 in which the city is located if during any subsequent year the city fails to employ at
21 least 75 percent of the staff it employed in 2015 who are directly involved with
22 assessing property, not including clerical positions, or the city fails to assess all
23 property at full market value, not including property classified as agricultural under
24 s. 70.32 (2) (a) 4., undeveloped under s. 70.32 (2) (a) 5., or agricultural forest under
25 s. 70.32 (2) (a) 5m. If a city becomes subject to county or regional assessment unit

1 assessments under this paragraph, the county or regional assessment unit shall
2 conduct all subsequent assessments.

3 (b) A 1st or 2nd class city that elects to conduct its own assessments, consistent
4 with par. (a), shall, no later than September 15, 2015, notify the board of the county
5 in which the city is located of its election to conduct assessments independently of
6 the county or regional assessment unit.

7 (c) Beginning with the property tax assessments as of January 1, 2017, if a 1st
8 or 2nd class city conducting its own assessments under par. (a) elects to have the
9 county or regional assessment unit assess the property within the city's boundaries,
10 the city shall notify the board of the county in which the city is located no later than
11 the first Monday in February of the assessment year. If a city elects to have the
12 county or regional assessment unit conduct its assessments, the county or regional
13 assessment unit shall conduct all subsequent assessments.

14 (4) (a) Each county or regional assessment unit shall employ an assessment
15 administrator. No individual may serve as an assessment administrator under this
16 subsection unless he or she has at least 5 years experience assessing property. An
17 assessment administrator employed under this subsection shall maintain his or her
18 assessment certification in the manner determined by the department of revenue.
19 For purposes of this subsection, the assessment administrator is an employee of the
20 county or, in the case of a regional assessment unit, an employee of the most populous
21 county in the regional assessment unit, unless otherwise specified in the ordinance
22 adopted under sub. (2) to form the unit.

23 (b) The assessment administrator employed under par. (a) may employ a staff
24 of individuals who work pursuant to a contract or who are individuals employed by
25 the county or any county in the regional assessment unit. No assessment

1 administrator and no member of the administrator's staff, regardless of whether
2 they are county employees or working pursuant to a contract, may serve as a member
3 of a county or regional board of review.

4 (c) The assessment administrator shall develop standards and procedures for
5 the county or regional assessment unit ^{employees with} ~~staff~~ consistent guidance and standards
6 published by the department of revenue, including the maximum number of parcels
7 an assessor may assess in a year and the standards and procedures for the sales
8 verification process. Each county or regional assessment administrator shall
9 participate in continuing education as determined by the department.

10 (5) (a) For purposes of this section, the assessment administrator is the chief
11 officer responsible for determining the property values in the county or region and
12 shall meet the standards determined by the department of revenue.

13 (b) The assessment administrator shall submit the fair market values of all
14 parcels assessed under sub. (1) for the county or regional assessment unit to the
15 department of revenue annually by the 2nd Monday in June.

16 (c) The department of revenue shall audit and correct the values reported
17 under par. (b).

18 (d) The department of revenue shall then publish the values determined under
19 par. (c) as the full and equalized values no later than August 1 of each ^{year} beginning in
20 2017.

21 (6) (a) The assessment administrator for a county or regional assessment unit
22 shall determine the costs of operating the county or regional assessment unit office
23 and report the amount to the financial administrator of the county or of each county
24 of the county regional assessment unit.

1 (b) The county or the counties of the regional assessment unit shall charge each
 2 municipality for which the county or regional assessment unit performs assessments
 3 a proportionate share of the cost to administer the assessments. The amount that
 4 a county may charge a municipality under this paragraph may not exceed an amount
 5 equal to 95 percent of the amount the municipality paid to conduct its own
 6 assessments in 2015, increased by the municipality's valuation factor, as defined in
 7 s. 66.0602 (1) (d) for all years after 2015. If a county charges a municipality under
 8 this paragraph, the municipality shall pay the charge by the deadline established by
 9 the county or regional assessment unit.

10 **SECTION 72.** 70.995 (11) of the statutes is amended to read:

11 70.995 (11) ~~If any county appoints a county assessor under s. 70.99~~ With regard
 12 to county and regional assessment unit assessors, the department of revenue shall
 13 nevertheless assess the property described in subs. (1) and (2) and shall continue to
 14 assess such property when required by this section, and the notice to the municipal
 15 assessor required by sub. (6) shall, in such case be made directly to the county or
 16 regional assessment unit assessor.

History: 1973 c. 90, 283, 333; 1975 c. 39, 144, 199, 200, 213, 224; 1977 c. 29 ss. 776 to 782, 1646 (3), 1647 (5m), 1656 (38); 1977 c. 31, 142, 272; 1977 c. 300 ss. 7, 8; 1977 c. 328, 377, 418, 447; 1979 c. 34 ss. 883m, 2102 (39) (g); 1979 c. 221; 1981 c. 20; 1983 a. 27; 1983 a. 275 s. 15 (8); 1985 a. 29; 1985 a. 120 s. 3202 (46); 1987 a. 27, 196, 399; 1989 a. 31; 1991 a. 39, 269; 1993 a. 307, 391; 1995 a. 227, 408; 1997 a. 35, 237, 250; 1999 a. 32; 2001 a. 16, 109; 2003 a. 33, 170; 2013 a. 20, 54.

17 **SECTION 73.** 73.03 (2a) of the statutes is amended to read:

18 73.03 (2a) To prepare and publish, in electronic form and on the Internet,
 19 assessment manuals. The manual shall discuss and illustrate accepted assessment
 20 methods, techniques and practices with a view to more nearly uniform and more
 21 consistent assessments of property at the local level. The manual shall be amended
 22 by the department from time to time to reflect advances in the science of assessment,
 23 court decisions concerning assessment practices, costs, and statistical and other
 24 information considered valuable to local assessors by the department. The manual

1 shall incorporate standards for the assessment of all types of renewable energy
2 resource systems used in this state as soon as such systems are used in sufficient
3 numbers and sufficient data exists to allow the formulation of valid guidelines. The
4 manual shall incorporate standards, which the department of revenue and the state
5 historical society of Wisconsin shall develop, for the assessment of nonhistoric
6 property in historic districts and for the assessment of historic property, including
7 but not limited to property that is being preserved or restored; property that is
8 subject to a protective easement, covenant or other restriction for historic
9 preservation purposes; property that is listed in the national register of historic
10 places in Wisconsin or in this state's register of historic places and property that is
11 designated as a historic landmark and is subject to restrictions imposed by a
12 municipality or by a landmarks commission. The manual shall incorporate general
13 guidelines about ways to determine whether property is taxable in part under s.
14 70.1105 and examples of the ways that s. 70.1105 applies in specific situations. The
15 manual shall state that assessors are required to comply with s. 70.32 (1g) and shall
16 suggest procedures for doing so. The manual or a supplement to it shall specify per
17 acre value guidelines for each municipality for various categories of agricultural land
18 based on the income that could be generated from its estimated rental for
19 agricultural use, as defined by rule, and capitalization rates established by rule. The
20 manual shall include guidelines for classifying land as agricultural land, as defined
21 in s. 70.32 (2) (c) 1g., and guidelines for distinguishing between land and
22 improvements to land. The manual shall specify the evidence to be exchanged under
23 s. 70.47 (7) (c) and (16) (c). The cost of the development, preparation, and Internet
24 publication of the manual and of revisions and amendments to it shall be paid from
25 the appropriation under s. 20.566 (2) (bm).

***NOTE: This treatment removes the reference to the provisions under 2007 Act 86 that the state supreme court found unconstitutional.

NOTE: NOTE: The supreme court in Metropolitan Associates v. City of Milwaukee, 2011 WI 20, held the amendment of sub. (2a) by 2007 Wis. Act 86 to be unconstitutional and severed from the remainder of the statute. Prior to the amendment by Act 86, sub. (2a) read:NOTE:

(2a) To prepare and publish, in electronic form and on the Internet, assessment manuals. The manual shall discuss and illustrate accepted assessment methods, techniques and practices with a view to more nearly uniform and more consistent assessments of property at the local level. The manual shall be amended by the department from time to time to reflect advances in the science of assessment, court decisions concerning assessment practices, costs, and statistical and other information considered valuable to local assessors by the department. The manual shall incorporate standards for the assessment of all types of renewable energy resource systems used in this state as soon as such systems are used in sufficient numbers and sufficient data exists to allow the formulation of valid guidelines. The manual shall incorporate standards, which the department of revenue and the state historical society of Wisconsin shall develop, for the assessment of nonhistoric property in historic districts and for the assessment of historic property, including but not limited to property that is being preserved or restored; property that is subject to a protective easement, covenant or other restriction for historic preservation purposes; property that is listed in the national register of historic places in Wisconsin or in this state's register of historic places and property that is designated as a historic landmark and is subject to restrictions imposed by a municipality or by a landmarks commission. The manual shall incorporate general guidelines about ways to determine whether property is taxable in part under s. 70.1105 and examples of the ways that s. 70.1105 applies in specific situations. The manual shall state that assessors are required to comply with s. 70.32 (1g) and shall suggest procedures for doing so. The manual or a supplement to it shall specify per acre value guidelines for each municipality for various categories of agricultural land based on the income that could be generated from its estimated rental for agricultural use, as defined by rule, and capitalization rates established by rule. The manual shall include guidelines for classifying land as agricultural land, as defined in s. 70.32 (2) (c) 1g., and guidelines for distinguishing between land and improvements to land. The cost of the development, preparation, and Internet publication of the manual and of revisions and amendments to it shall be paid from the appropriation under s. 20.566 (2) (bm).

History: 1971 c. 40, 215; 1973 c. 90; 1975 c. 39; 1977 c. 143; 1977 c. 196 s. 130 (7); 1977 c. 313; 1979 c. 34; 1979 c. 110 s. 60 (13); 1979 c. 221, 350; 1981 c. 20; 1981 c. 79 s. 18; 1983 a. 275 s. 15 (4); 1983 a. 524; 1983 a. 538 s. 269 (3); 1985 a. 12, 29, 273; 1987 a. 4, 27, 186; 1987 a. 312 s. 17; 1987 a. 328, 378, 399; 1989 a. 31; 1989 a. 56 s. 259; 1989 a. 74, 335; 1991 a. 39, 219, 313, 316; 1993 a. 16, 112, 205, 490; 1995 a. 27 ss. 3434g to 3440m, 9145 (1); 1995 a. 209, 233; 1997 a. 27, 35, 191, 237, 252; 1999 a. 9, 31, 185; 2001 a. 16, 44, 104, 107, 109; 2003 a. 33, 127; 2005 a. 25, 259; 2007 a. 20, 86; 2009 a. 2, 28, 180, 401; 2011 a. 10, 32, 257; 2013 a. 20, 54.

SECTION 74. 73.06 (8) of the statutes is amended to read:

73.06 (8) For purposes of this section "local assessor" includes the county and regional assessment unit assessors under s. 70.99 70.991.

History: 1973 c. 90; 1977 c. 449; 1981 c. 20; 1983 a. 275 ss. 11, 15 (3) to (6); 1983 a. 538 s. 269 (3); 1987 a. 399; 1997 a. 237; 2001 a. 16.

SECTION 75. 73.09 (1) of the statutes is amended to read:

73.09 (1) LOCAL ASSESSMENT PERSONNEL. The department of revenue shall establish by rule the level of certification under sub. (3), the continuing education requirements under sub. (4), examinations under sub. (5), and the requirements for and responsibilities associated with temporary certification under sub. (6) for all assessors and assessment personnel of each local unit of government and for county and regional assessor systems under s. 70.99 70.991.

History: 1979 c. 221; 1981 c. 20 s. 1039; 1983 a. 27 ss. 1264v, 2200 (15); 1985 a. 120; 1991 a. 39, 316; 1997 a. 237; 2003 a. 33 ss. 1626, 1627, 9160; 2009 a. 234; 2013 a. 36.

SECTION 76. 73.09 (2) of the statutes is amended to read:

73.09 (2) DEPARTMENT OF REVENUE ASSESSMENT PERSONNEL. 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

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March 30-19

1 the department of revenue. The first level of certification shall be obtained within
2 100 days of the employee's appointment timeframe consistent with the department
3 of revenue's employment. The department of revenue in consultation with the office
4 of state employment relations shall establish requirements for obtaining higher
5 levels of assessor certification.

History: 1979 c. 221; 1981 c. 20 s. 1039; 1983 a. 27 ss. 1264v, 2200 (15); 1985 a. 120; 1991 a. 39, 316; 1997 a. 237; 2003 a. 33 ss. 1626, 1627, 9160; 2009 a. 234; 2013 a. 36.

6 **SECTION 77.** 73.09 (4) (a) of the statutes is amended to read:

7 73.09 (4) (a) All certifications issued prior to January 1, 1981, are valid for 10
8 years from the date of issuance. All certifications issued on or after January 1, 1981,
9 but before August 15, 1991, expire on the 6th June 1 following the date of issuance.
10 All certifications issued on or after August 15, 1991, expire 5 years after the date on
11 which they are issued.

History: 1979 c. 221; 1981 c. 20 s. 1039; 1983 a. 27 ss. 1264v, 2200 (15); 1985 a. 120; 1991 a. 39, 316; 1997 a. 237; 2003 a. 33 ss. 1626, 1627, 9160; 2009 a. 234; 2013 a. 36.

12 **SECTION 78.** 73.09 (4) (b) of the statutes is amended to read:

13 73.09 (4) (b) Persons may be recertified by passing an examination as provided
14 in sub. (5) or by attendance for attending at least 4 of the previous 5 years at annual
15 meetings called by the department of revenue under s. 73.06 (1) and by meeting
16 continuing education requirements determined by the department of revenue. The
17 department of revenue may revoke a person's certification for one year if the person
18 fails to attend more than one annual meeting or fails to meet the continuing
19 education requirements in any recertification cycle. The department may reinstate
20 a certification revoked under this paragraph after the one year revocation period has
21 expired, if the person whose certification was revoked requests reinstatement.

1 attends the next annual meeting under s. 73.06 (1) following the date on which the
2 department revoked the certification, and passes an examination under sub. (5).

History: 1979 c. 221; 1981 c. 20 s. 1039; 1983 a. 27 ss. 1264v, 2200 (15); 1985 a. 120; 1991 a. 39, 316; 1997 a. 237; 2003 a. 33 ss. 1626, 1627, 9160; 2009 a. 234; 2013 a. 36.

3 SECTION 79. 73.09 (7) (a) of the statutes is amended to read:

4 73.09 (7) (a) The secretary of revenue or a designee may revoke or suspend the
5 certification of any assessor, assessment personnel, or expert appraiser for the
6 practice of any fraud or deceit in obtaining certification, or any negligence,
7 incompetence, or misconduct, including making a fraudulent change in the
8 assessment roll after it is opened for examination under s. 70.47 (3). The secretary
9 of revenue or a designee may require any assessor, assessment personal or expert
10 appraiser to take corrective action in order to avoid the revocation or suspension of
11 that person's certification for the activities described under this paragraph.

personnel

History: 1979 c. 221; 1981 c. 20 s. 1039; 1983 a. 27 ss. 1264v, 2200 (15); 1985 a. 120; 1991 a. 39, 316; 1997 a. 237; 2003 a. 33 ss. 1626, 1627, 9160; 2009 a. 234; 2013 a. 36.

12 SECTION 80. 74.315 (1) of the statutes is renumbered 74.315 (1) (a) and
13 amended to read:

14 74.315 (1) SUBMISSION. (a) No Except as provided in par. (b), no later than
15 October 1 of each year, the taxation district clerk shall submit to the department of
16 revenue, on a form prescribed by the department, a listing of all the omitted taxes
17 under s. 70.44 to be included on the taxation district's next tax roll, if the total of all
18 such taxes exceeds \$5,000.

History: 2009 a. 171.

19 SECTION 81. 74.315 (1) (b) of the statutes is created to read:

20 74.315 (1) (b) In 2016, the taxation district clerk shall submit the information
21 described under par. (a) no later than November 1.

22 SECTION 82. 74.37 (4) (c) of the statutes is amended to read:

1 74.37 (4) (c) No claim or action for an excessive assessment may be brought or
 2 maintained under this section if the assessment of the property for the same year is
 3 contested under s. 70.47 (7) (e), (13), or (16) (e) or 70.85. No assessment may be
 4 contested under s. 70.47 (7) (e), (13), or (16) (e) or 70.85 if a claim is brought and
 5 maintained under this section based on the same assessment.

****NOTE: This treatment removes the reference to the provisions under 2007 Act 86 that the state supreme court found unconstitutional.

NOTE: NOTE: The supreme court in *Metropolitan Associates v. City of Milwaukee*, 2011 WI 20, held the amendment of par. (c) by 2007 Wis. Act 86 to be unconstitutional and severed from the remainder of the statute. Prior to the amendment by Act 86, par. (c) read:NOTE:

6 (c) No claim or action for an excessive assessment may be brought or maintained under this section if the assessment of the property for the same year is contested
 8 under s. 70.47 (13) or 70.85. No assessment may be contested under s. 70.47 (13) or 70.85 if a claim is brought and maintained under this section based on the same assessment.

History: 1987 a. 378; 1989 a. 104; 1993 a. 292; 1995 a. 408; 2007 a. 86.

9 **SECTION 83.** 74.37 (4) (d) of the statutes is repealed.

****NOTE: This treatment removes the reference to the provisions under 2007 Act 86 that the state supreme court found unconstitutional.

10 **SECTION 84.** 74.37 (6) of the statutes is repealed.

****NOTE: This treatment removes the provision that the state supreme court found unconstitutional in *Nankin v. Village of Shorewood*.

11 **SECTION 9437. Effective dates; Revenue.**

12 (1) COUNTY AND REGIONAL ASSESSMENTS. The treatment of sections 20.566 (2) (g)
 13 and (h), 59.48, 60.10 (1) (b) 3., 60.30 (1) (a) 3., (2) (a), (b), (c), and (d), and (4) (b), 60.305
 14 (2), 60.307, 60.61 (5) (c), 60.85 (5) (h), 61.19, 62.09 (1) (a), 66.0509 (2) (b) and (3), 70.05
 15 (1), (2), (4), (4m), (5) (b), (ba), (bb), (c), (d), (f), (g), and (h), 70.055, 70.06 (1) and (5),
 16 70.075, 70.08, 70.10, 70.45, 70.46 (1), (1m), (2), (3), (3d), (3e), and (4), 70.47 (1) (a) and
 17 (b), (2), (3) (a) (intro.), (ag), (ar), and (b), (5), (6m) (a) (intro.) and 1. and (b), (6r), (7)
 18 (bb) and (c), (8) (d) and (j), (10) (c), (13), (16) (a) and (c), 70.49 (4), 70.50, 70.51 (1) and (2), 70.57
 19 (1) (a), 70.99, 70.995 (11), 73.03 (2a), 73.06 (8), 73.09 (1), (2), (4) (a) and (b), and (7a),
 20 and 74.37 (4) (c) and (d) and (6) of the statutes takes effect on December 31, 2016.

1. and 2. (END)

70.75(1) (a) and (b) and (3),

Note

of, the renumbering and amendment of section 70.47 (1) of the statutes, and the creation of section 70.47 (1) (b)

70.501, 70.503

Insert 1 - 1

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.~~

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

History: 1971 c. 108 ss. 2, 3, 6; 1971 c. 125 ss. 164, 173, 174, 175, 176; 1971 c. 211, 215; 1973 c. 90; 1975 c. 39 ss. 201, 732 (1); 1977 c. 29, 31, 418; 1979 c. 34 ss. 610m to 617, 2102 (46) (c); 1979 c. 63 ss. 3, 6; 1979 c. 177, 221; 1981 c. 20; 1981 c. 86 ss. 7, 71; 1981 c. 328 s. 4; 1983 a. 27 ss. 469 to 477; 1983 a. 368; 1983 a. 410 s. 2202 (38); 1985 a. 29 ss. 536 to 537r, 3202 (39) (a), (46) (c), (i); 1985 a. 41, 120; 1987 a. 27 ss. 444 to 458, 3200 (47); 1987 a. 92; 1987 a. 312 s. 17; 1987 a. 399; 1989 a. 31, 335; 1991 a. 39, 259, 269; 1993 a. 16, 205, 263, 490; 1995 a. 27 ss. 546h to 546t, 1111mm to 1119r; 1995 a. 56, 227, 351; 1997 a. 27, 35, 41, 63, 148, 237, 252; 1999 a. 5, 9; 1999 a. 150 s. 672; 1999 a. 167; 2001 a. 16; 2001 a. 30 s. 108; 2001 a. 109; 2003 a. 33, 127, 139, 176, 231; 2005 a. 25, 71, 323, 460; 2007 a. 4, 20, 85, 96; 2009 a. 2, 28, 180, 310; 2011 a. 32, 64, 76; 2013 a. 1, 20; 2013 a. 165 ss. 17, 114; 2013 a. 166 s. 77.

Insert 2 - 22

6 SECTION 2. 60.10 (2) (j) of the statutes is repealed.

Insert 10 - 23

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

8 **70.365 Notice of changed assessment.** When the assessor assesses any
9 taxable real property, or any improvements taxed as personal property under s. 77.84
10 (1), and arrives at a different total than the assessment of it for the previous year,
11 the assessor shall notify the person assessed if the address of the person is known
12 to the assessor, otherwise the occupant of the property. If the assessor determines
13 that land assessed under s. 70.32 (2r) for the previous year is no longer eligible to be
14 assessed under s. 70.32 (2r), and the current classification under s. 70.32 (2) (a) is not
15 undeveloped, agricultural forest, productive forest land, or other, the assessor shall
16 notify the person assessed if the assessor knows the person's address, or otherwise
17 the occupant of the property, that the person assessed may be subject to a conversion
18 charge under s. 74.485. Any notice issued under this section shall be in writing and

1 shall be sent by ordinary mail at least 15 days before the meeting of the board of
2 review ~~or before the meeting of the board of assessors in 1st class cities and in 2nd~~
3 ~~class cities that have a board of assessors under s. 70.075,~~ except that, in any year
4 in which the taxation district conducts a revaluation under s. 70.05, the notice shall
5 be sent at least 30 days before the meeting of the board of review ~~or board of~~
6 assessors. The notice shall contain the amount of the changed assessment and the
7 time, date, and place of the meeting of the local board of review ~~or of the board of~~
8 assessors. However, if the assessment roll is not complete, the notice shall be sent
9 by ordinary mail at least 15 days prior to the date to which the board of review ~~or~~
10 ~~board of assessors~~ has adjourned, except that, in any year in which the taxation
11 district conducts a revaluation under s. 70.05, the notice shall be sent at least 30 days
12 prior to the date to which the board of review ~~or board of assessors~~ has adjourned.
13 The assessor shall attach to the assessment roll a statement that the notices required
14 by this section have been mailed and failure to receive the notice shall not affect the
15 validity of the changed assessment, the resulting changed tax, the procedures of the
16 board of review ~~or of the board of assessors~~ or the enforcement of delinquent taxes
17 by statutory means. After the person assessed or the occupant of the property
18 receives notice under this section, if the assessor changes the assessment as a result
19 of the examination of the rolls as provided in s. 70.45 and the person assessed waives,
20 in writing and on a form prescribed or approved by the department of revenue, the
21 person's right to the notice of the changed assessment under this section, no
22 additional notice is required under this section. The secretary of revenue shall
23 prescribe the form of the notice required under this section. The form shall include
24 information notifying the taxpayer of the procedures to be used to object to the

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

History: 1977 c. 418; 1981 c. 20; 1983 a. 490; 1991 a. 248; 1997 a. 237; 2007 a. 210; 2013 a. 228.

Insert 22 - 26

3 **SECTION 4.** 70.49 (4) of the statutes is amended to read:

4 70.49 (4) In this section "assessor" means an assessor or any person appointed
5 or designated under s. ~~70.055~~ or 70.75.

History: 1991 a. 316; 1993 a. 307.

Insert 23 - 9

6 **SECTION 5.** 70.501 of the statutes is amended to read:

7 **70.501 Fraudulent valuations by assessor.** Any assessor, or person
8 appointed or designated under s. ~~70.055~~ or 70.75, who intentionally fixes the value
9 of any property assessed by that person at less or more than the true value thereof
10 prescribed by law for the valuation of the same, or intentionally omits from
11 assessment any property liable to taxation in the assessment district, or otherwise
12 intentionally violates or fails to perform any duty imposed upon that person by law
13 relating to the assessment of property for taxation, shall forfeit to the state not less
14 than \$50 nor more than \$250.

History: 1991 a. 316.

15 **SECTION 6.** 70.503 of the statutes is amended to read:

16 **70.503 Civil liability of assessor or member of board of review.** If any
17 assessor, or person appointed or designated under s. ~~70.055~~ or 70.75, or any member
18 of the board of review of any assessment district is guilty of any violation or omission
19 of duty as specified in ss. 70.501 and 70.502, such persons shall be liable in damages
20 to any person who may sustain loss or injury thereby, to the amount of such loss or
21 injury; and any person sustaining such loss or injury shall be entitled to all the

1 remedies given by law in actions for damages for tortious or wrongful acts. This
2 section does not apply to the department of revenue or its employees when appointed
3 or designated under s. ~~70.055~~ or 70.75.

History: 1977 c. 29.

Insert 24 - 12

4 **SECTION 7.** 70.75 (1) (a) 1. of the statutes is amended to read:

5 70.75 (1) (a) 1. The owners of taxable property in any taxation district, other
6 than an assessment district within the corporate limits of any 1st class city, whose
7 property has an aggregate assessed valuation of not less than 5% of the assessed
8 valuation of all of the property in the district according to the assessment sought to
9 be corrected, may submit to the department of revenue a written petition concerning
10 the assessed valuation of their property. Subject to ~~subd. 2.~~ and sub. (1m), if the
11 department finds that the assessment of property in the taxation district is not in
12 substantial compliance with the law and that the interest of the public will be
13 promoted by a reassessment, the department may order a reassessment of all or of
14 any part of the taxable property in the district to be made by one or more persons
15 appointed for that purpose by the department.

History: 1973 c. 90; 1977 c. 29; 1981 c. 20; 1983 a. 27, 241; 1983 a. 275 s. 15 (1), (3); 1991 a. 316.

16 **SECTION 8.** 70.75 (1) (a) 2. of the statutes is repealed.

17 **SECTION 9.** 70.75 (1) (b) of the statutes is amended to read:

18 70.75 (1) (b) All assessment personnel appointed under this section in 1974 and
19 thereafter shall have passed an examination and have been certified by the
20 department of revenue as qualified for performing the functions of the office to which
21 appointed. ~~Any person appointed under par. (a) or sub. (3) shall be certified as an~~
22 ~~expert appraiser as provided in s. 70.055 (1).~~

History: 1973 c. 90; 1977 c. 29; 1981 c. 20; 1983 a. 27, 241; 1983 a. 275 s. 15 (1), (3); 1991 a. 316.

1 **SECTION 10.** 70.75 (3) of the statutes is amended to read:

2 **70.75 (3) SPECIAL SUPERVISION INSTEAD OF REASSESSMENT.** Whenever the
3 department determines, after the hearing provided for in sub. (1) ~~or in the~~
4 ~~determination under s. 70.05 (5) (d),~~ that the assessment complained of was not made
5 in substantial compliance with law but that the interests of all the taxpayers of such
6 district will best be promoted by special supervision of succeeding assessments to the
7 end that the assessment of such district shall thereafter be lawfully made, it may
8 proceed as follows: It may designate one or more employees of the department or
9 appoint one or more other qualified persons to assist the local assessor in making the
10 assessments to be thereafter made in such district. Any person so appointed may
11 give all or such part of that person's time to such supervision as, in the judgment of
12 the department, is necessary to complete such assessment in substantial compliance
13 with the law, and in performing such task shall have all the powers given by law to
14 any person designated to make a reassessment ~~and together with the assessor shall~~
15 ~~constitute an assessment board as defined in s. 70.055.~~

History: 1973 c. 90; 1977 c. 29; 1981 c. 20; 1983 a. 27, 241; 1983 a. 275 s. 15 (1), (3); 1991 a. 316.

Insert 30 - 19

16 **SECTION 11.** 73.08 of the statutes is repealed.

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1242/P1dn

JK: *cf*

Date

ATTN: Brian Quinn

Please review this draft carefully to ensure that it is consistent with your intent. In particular, make note of the following:

be
1. While working through the changes required by the draft, I was uncertain at times on how to address the various interactions between local governmental units and the new entities in charge of assessing property. I tried to retain the duties of local clerks, for example, where I thought it made sense, but modify their duties where I thought there would conflict with the new assessment system. I may not have been completely successful with this approach.

X
2. The instructions related to modifying s. 70.47 to accommodate the county and regional assessment mechanism are somewhat vague. I tried to change everything in that section that I thought directly conflicted with the new scheme, but most of that section has been left unchanged. Also, please note that I removed language from that section, inserted by 2007 Act 86, that the state supreme court found unconstitutional in *Metropolitan Associates v. City of Milwaukee*, 2011 WI 20.

X
3. I am not sure what DOR wants with regard to the suggested changes to s. 70.57. The instructions indicate that some provisions in that section apply to years prior to 2016 and that some other provisions apply to years prior to 2017. Is that variance intentional? Also, is it DOR's intent that none of the provisions of s. 70.57 would apply after either 2016 or 2017?

X
4. Similar to my concerns under item 3, does DOR want to maintain s. 70.575 for years after 2017 and just change the completion date for 2016 or will operation of s. 70.575 cease beginning in 2017?

X
5. The instructions indicate that I should make a change in s. 71.44 regarding DOR's duties under s. 71.44 (1). That subsection, however, refers to corporations filing income tax returns. I'm assuming that the reference to s. 71.44 (1) is incorrect. Please have DOR submit the correct cross-reference.

X
6. The statutes contain 257 references to "taxation district". Ninety-four of those references are in chapter 70. For the most part, I left those references unchanged because it wasn't clear to me in all instances whether the reference needed to be

changed. I also left the definition of "taxation district" under s. 70.045[✓] unchanged because I'm assuming the mechanism for levying and collecting the taxes would remain unchanged.

6) Please note that you may want to consider simply requiring that all property be assessed under a county assessor system under s. 70.99 and not allow for certain cities or regional assessment units to conduct the assessments. Because the system proposed by DOR in this draft is substantially different from the current property tax assessment mechanism (which is complicated), we may find that we don't have sufficient time to evaluate what should or should not be changed in ch. 70 to accommodate this proposal.

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

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1242/P1dn

JK:kjf:rs

January 23, 2015

ATTN: Brian Quinn

Please review this draft carefully to ensure that it is consistent with your intent. In particular, make note of the following:

1. While working through the changes required by the draft, I was uncertain at times on how to address the various interactions between local governmental units and the new entities in charge of assessing property. I tried to retain the duties of local clerks, for example, where I thought it made sense, but modify their duties where I thought there would be conflict with the new assessment system. I may not have been completely successful with this approach.
2. The instructions related to modifying s. 70.47 to accommodate the county and regional assessment mechanism are somewhat vague. I tried to change everything in that section that I thought directly conflicted with the new scheme, but most of that section has been left unchanged. Also, please note that I removed language from that section, inserted by 2007 Act 86, that the state supreme court found unconstitutional in *Metropolitan Associates v. City of Milwaukee*, 2011 WI 20.
3. I am not sure what DOR wants with regard to the suggested changes to s. 70.57. The instructions indicate that some provisions in that section apply to years prior to 2016 and that some other provisions apply to years prior to 2017. Is that variance intentional? Also, is it DOR's intent that none of the provisions of s. 70.57 would apply after either 2016 or 2017?
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6. The statutes contain 257 references to "taxation district." Ninety-four of those references are in chapter 70. For the most part, I left those references unchanged because it wasn't clear to me in all instances whether the reference needed to be

changed. I also left the definition of "taxation district" under s. 70.045 unchanged because I'm assuming the mechanism for levying and collecting the taxes would remain unchanged.

7. Please note that you may want to consider simply requiring that all property be assessed under a county assessor system under s. 70.99 and not allow for certain cities or regional assessment units to conduct the assessments. Because the system proposed by DOR in this draft is substantially different from the current property tax assessment mechanism (which is complicated), we may find that we don't have sufficient time to evaluate what should or should not be changed in ch. 70 to accommodate this proposal.

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

Kreye, Joseph

From: Quinn, Brian D - DOA <Brian.Quinn@wisconsin.gov>
Sent: Monday, January 26, 2015 6:19 PM
To: Kreye, Joseph
Subject: FW: Countywide Assessment Review - 1242/P1

Joe,

I wanted to pass this along wholesale so that you could see Mike's compliment of the draft. His word document lays it out reasonably clearly.

On the review process outlined by Mike Wagner, that makes sense. Go ahead and go with that for now.

-Brian

From: Wagner, Michael W - DOR
Sent: Monday, January 26, 2015 5:53 PM
To: Quinn, Brian D - DOA
Subject: Countywide Assessment Review

Brian,

Joe did a nice job with this. Given its length and scope, the number of changes is pretty manageable.

Reconciling this with existing calendars and deadlines is difficult, but we're getting there. However, I suspect we may have to deal with some of this in errata.

An overlooked issue from my issue papers is how 70.85 appeals would proceed. I wrote a suggestion in the attached memo (also below), but since you were at the briefings and I wasn't, I want to be sure what I suggest to address the issue is along the lines of what was approved at the briefing.

-70.85 needs clean-up due to needed references to regional boards of review. However, even with the clean-up this is going to be hard for DOR to administer going forward. The regional staff handles all of the 70.85 reviews, and the regional staff will no longer exist as a consequence of this proposal. (Brian) Could we instead just substitute the process used for first class cities and recreate 70.85 along those lines (Appeal Process: open book → board of assessors → board of review → circuit court)...no more DOR appeals?

Thanks for your consideration.

-Mike



Review of LRB
1242 - January 2...

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Review of LRB 1242/P1 – Countywide and Regional Assessment

January 26, 2015

General Comments

-The terms fair market value, full market value, and full value are used somewhat interchangeably throughout the draft (and were regrettably in my drafting instructions as well). We should pick a standardized term, and staff feedback was that "full value" is the preferred term, plus it currently exists in Chapter 70. So, I will point out various instances where one of the other terms need replacement, but the drafters should be aware and change those instances that I miss in this review.

Similarly, there really won't be revaluations any longer. It's just an annual full value assessment. So "revaluation" should be "assessment." Again, I'll point out the instances that need correction from my first pass, but the drafter can go ahead and correct those that I miss.

-The notification deadlines established in 2013 Wisconsin Act 228 should be repealed. The 15 day standard should be consistent since there are no longer revaluations. The drafter should revert sec. 70.365 and 70.47 (2) back to pre-Act 228 form.

-DOR will no longer be creating equalized values because we are essentially just confirming full values that the county or regional assessor submits. Statutes use the term "equalized values" in several sections, especially when determining various aids (e.g. technical college aids) and the levy limit.

So, either all of those references will need changing (less desirable) or the definition of "equalized" value needs to mean its current meaning and the full value published by the Department of Revenue as of 2017 (more desirable). Upon a quick review of statutes, the flood control chapter (?), Chapter 81, has a definition in sec. 87.01 (3). However, we should probably have some sort of definition in Chapter 70 (I can't find one under current statute) that equalized value means the published full value. I assume that LRB has a sort of rule or construct to accomplish this. Could we remedy this in sec. 70.991 (4) (d) [see suggestions below]?

-Section 73.06 should be amended as follows, reflecting the fact that the county's human resources policies will govern its assessment employees' activities:

~~73.06~~ ***Supervision of assessments; supervisors; appointments and duties.***

(1) The department of revenue, through its supervisors of equalization, shall have complete supervision and direction of the work of the local assessors. It shall annually, or more often if

deemed necessary at a time which in its judgment is best calculated to obtain the ends sought, call a meeting of all local assessors for conference and instruction relative to their duties in the valuation and assessment of property. The department of revenue may also call a similar meeting of local clerks and other officials for conference and instruction relative to their duties in the valuation and assessment of property. Each official upon notice by mail from the supervisor shall attend the meeting, and shall receive travel expenses from his or her residence to the meeting site and return and the compensation and mileage that the board establishes, but not less than \$5 per day and 6 cents per mile; except that in counties having a population of 500,000 or more, no compensation, travel expense or mileage shall be allowed. This compensation shall be paid out of the treasury of the county in which the local official resides upon the certificate of the supervisor of equalization showing attendance and travel, as certificates of witnesses and jurors are paid.

-Since we are revamping the entire process of assessment and getting rid of the unconstitutional parts from 2007 Act 86, I think it would make sense to repeal the long-unconstitutional 70.105 as well.

-70.85 needs clean-up due to needed references to regional boards of review. However, even with the clean-up this is going to be hard for DOR to administer going forward. The regional staff handles all of the 70.85 reviews, and the regional staff will no longer exist as a consequence of this proposal. (Brian) Could we instead just substitute the process used for first class cities and recreate 70.85 along those lines (Appeal Process: open book → board of assessors → board of review → circuit court)...no more DOR appeals?

-The draft does not pick up all of the instructions from last time in what ended up being 70.05 (5) (h) regarding DOR assistance for non-complying assessment. There should also be a portion stating, "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 s. 73.09 (4) (b)."

Revisions by Page

Page 1: line 1, "...public utility tax laws, and distribution of state..."

Page 2: no changes

Page 3: no changes

Page 4: [New] Repeal sec. 61.27 (village assessor)

Page 5: no changes

Page 6: no changes

Page 7: Starting on line 19:

"...the property within its boundaries at full value. Before an assessor conducts an property revaluation assessment under this paragraph, the city, county, or regional assessment unit shall publish a notice on its Internet site ~~that indicates the approximate dates on which the revaluation will occur~~ as prescribed by the department of revenue.

Page 8: line 3, "~~...in July~~ June..."

Line 20, "...assessment by the county or regional al assessment unit..."

Page 9: lines 1-9: We want to change the standard to the municipality paying DOR 50% of the assistance costs for assessing years 2017-2022 and 100% for all years thereafter.

Page 10: more of a question than a requested revision, but should "and 2nd class cities" (line 8) remain since some 2nd class cities can opt out of countywide or regional assessment? *yes*

Page 11: see general comment about restoring pre-Act 228 deadlines (15 days) and "a revaluation" should be "an assessment" on line 4.

Page 12: no changes

Page 13: line 13, "~~...council or each city by ordinance determines, the president...~~"

Page 14: no changes

Page 15: no changes

Page 16: lines 4-6, "~~...session under s. 73.03 (55) and unless that member is the municipality's chief executive officer or that officer's designee. The no earlier than one year less than~~ annually prior to the board's first meeting..."

Line 17, "~~...on the 2nd Monday of May~~ April.

Page 17: line 20, add "...a claim under s. 74.37. The assessment administrator shall notify the department of revenue of the date and time.

Page 18: no changes

Page 19: no changes

Page 20: no changes

Page 21: no changes [we support the drafter's suggestion to remove unconstitutional language]

Page 22: no changes

Page 23: line 9, "...Monday in ~~May~~ April, deliver..."

Page 24: no changes

Page 25: line 6, "...of revenue before August 15 1 of each year..."

Page 26: no changes

Page 27: line 1, "property and personal property located within its..."

Page 28: line 4, "...property at full market value. The assessor shall assess not including property classified as agricultural under s. 70.32 (2) (a) 4., undeveloped under s. 70.32 (2) (a) 5., or agricultural forest under s. 70.32 (2) (a) (5m) consistent with the standards established in this chapter."

Line 16, "...shall notify the board of the county or counties in which the city is..."

Line 17, "...February of the prior assessment year..."

Line 22, "...subsection unless he or she ~~has at least 5 years experience assessing property~~ meets standards established by the department of revenue."

Page 29: line 19, "...shall submit the ~~fair market~~ full values..."

Page 30, line 2, "...as the ~~full and equalized~~ values no later than August 1 of..." *If we added a sentence afterward along the lines of, "The full values shall be considered the equalized values under this chapter.", would that solve the references to equalized values being an oft-referenced term that reflects a process we would no longer be doing? *yes*

Page 31: no changes

Page 32: no changes

Page 33: The portion on suspension and reinstatement (Section 89) is different than how we previously corresponded on the topic. But I think this mostly works since the draft says that the department *may* reinstate certification under the paragraph after the one year revocation. However, I have concerns about specifying "one year" on line 18. After the year passes, couldn't the revoked assessor attempt to newly certify instead of having his/her original license restored (and skip the remedial steps)? The suspension should be indefinite unless the assessor takes the remediating action. Suggested changes below:

Line 18, "...department of revenue may revoke a person's certification ~~for one year~~ if the person fails..."

Line 21, "...a certification revoked under this paragraph after ~~a the one year~~ revocation period of no less than one year has expired..."