



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

**FOR 2015-2017 BUDGET - NOT READY FOR INTRODUCTION**

*Paul  
Quinn  
1-27-15*

*Today*

*Don't Gen*

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 second 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.

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

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

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

3 20.566 (2) (a) *General program operations.* The amounts in the schedule for  
4 administration of property tax laws, public utility tax laws, and distribution of state

*4*

1 taxes, and administration of general program operations under s. 73.10 and  
2 administration of the assessor educational program under s. 73.08.

3 **SECTION 2.** 20.566 (2) (g) of the statutes is repealed.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

4 **SECTION 3.** 20.566 (2) (h) of the statutes is amended to read:

5 20.566 (2) (h) *Reassessments.* The amounts in the schedule for the purposes  
6 of ~~ss. 70.055 and s. 70.75~~. All moneys received under ~~ss. 70.055 and s. 70.75~~ shall be  
7 credited to this appropriation. ~~Notwithstanding s. 20.001 (3) (a), at the end of the~~  
8 ~~2005–06 fiscal year the unencumbered balance of this appropriation account shall~~  
9 ~~lapse to the general fund.~~

10 **SECTION 4.** 59.48 of the statutes is amended to read:

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

1 county in the regional assessment unit, unless specified otherwise in the ordinance  
2 adopted under s. 70.991 (2) to form the unit.

3 SECTION 5. 60.10 (1) (b) 3. of the statutes is repealed.

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

5 SECTION 7. 60.30 (1) (a) 3. of the statutes is repealed.

6 SECTION 8. 60.30 (2) (a) of the statutes is renumbered 60.30 (2) and amended  
7 to read:

8 60.30 (2) Only an elector of the town may hold a town office, other than an  
9 assessor appointed under s. 60.307 or a town clerk, town treasurer, or combined town  
10 clerk and town treasurer, appointed under sub. (1e).

11 SECTION 9. 60.30 (2) (b) of the statutes is repealed.

12 SECTION 10. 60.30 (2) (c) of the statutes is repealed.

13 SECTION 11. 60.30 (2) (d) of the statutes is repealed.

14 SECTION 12. 60.30 (4) (b) of the statutes is amended to read:

15 60.30 (4) (b) The regular term of elected town officers, other than the town  
16 assessor, commences on the 3rd Tuesday of April in the year of their election. The  
17 regular term of an elected assessor commences on June 1 in the year of the assessor's  
18 election.

19 SECTION 13. 60.305 (2) of the statutes is repealed.

20 SECTION 14. 60.307 of the statutes is repealed.

21 SECTION 15. 60.61 (5) (c) of the statutes is amended to read:

22 60.61 (5) (c) Immediately after the record of nonconforming uses is filed with  
23 the town clerk, the clerk shall furnish the town assessor the record of nonconforming  
24 uses within the town. After the assessment for the following year and each  
25 succeeding assessment, the town assessor shall file a written report, certified by the

1 board of review, with the town clerk listing all nonconforming uses which have been  
2 discontinued since the prior assessment. The town clerk shall record discontinued  
3 nonconforming uses as soon as reported by the assessor. In this paragraph, "town  
4 assessor" includes the county assessor assessing the town under s. ~~70.99~~ 70.991.

5 **SECTION 16.** 60.85 (5) (h) of the statutes is amended to read:

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

10 **SECTION 17.** 61.19 of the statutes is amended to read:

11 **61.19 Annual elections; appointments.** At the annual spring election in  
12 each village in odd-numbered years, except as otherwise provided herein, there shall  
13 be chosen: A president, a clerk, a treasurer, ~~an assessor if election of the assessor is~~  
14 ~~provided~~ and a constable. In villages in counties having a population of 500,000 or  
15 more, the officers named shall be elected for a term of 2 years on the first Tuesday  
16 of April of each even-numbered year. Any other officers shall be appointed annually  
17 by the village board at their first meeting after the first Tuesday in April unless the  
18 board otherwise provides. No person not a resident elector in such village shall be  
19 elected to any office therein. The village clerk may appoint a deputy clerk for whom  
20 the clerk shall be responsible, and who shall take and file the oath of office, and in  
21 case of the absence, sickness or other disability of the clerk, may perform the clerk's  
22 duties and receive the same compensation unless the village board appoints a person  
23 to act as such clerk. ~~No assessor shall be elected or appointed if the village has come~~  
24 ~~within the jurisdiction of a county assessor under s. 70.99.~~

25 **SECTION 18.** 62.09 (1) (a) of the statutes is amended to read:

Insert 4-24

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

18           **SECTION 19.** 66.0509 (2) (b) of the statutes is amended to read:

19           66.0509 (2) (b) Any town not having a civil service system ~~and having exercised~~  
20 ~~the option of placing assessors under civil service under s. 60.307 (3)~~ may establish  
21 a civil service system for assessors under sub. (1), unless the town has come within  
22 the jurisdiction of ~~a county~~ an assessor under s. ~~70.99~~ 70.991.

23           **SECTION 20.** 66.0509 (3) of the statutes is amended to read:

24           66.0509 (3) When any town has established a system of civil service, the  
25 ordinance establishing the system may not be repealed for a period of 6 years after

1 its enactment, and after the 6-year period it may be repealed only by proceedings  
2 under s. 9.20 by referendum vote. This subsection does not apply if a town comes,  
3 before the expiration of the 6 years, within the jurisdiction of ~~a county~~ an assessor  
4 under s. ~~70.99~~ 70.991.

5 **SECTION 21.** 70.05 (1) of the statutes is amended to read:

6 70.05 (1) The assessment of general property for taxation in all the towns,  
7 cities, and villages of this state shall be made according to this chapter unless  
8 otherwise specifically provided. ~~There shall be elected at the spring election one~~  
9 ~~assessor for each taxation district not subject to assessment by a county assessor~~  
10 ~~under s. 70.99 if election of the assessor is provided. Commencing with the 1977~~  
11 ~~elections and appointments made on and after January 1, 1977, no person may~~  
12 ~~assume the office of town, village, city or county assessor unless certified by the~~  
13 ~~department of revenue under s. 73.09 as qualified to perform the functions of the~~  
14 ~~office of assessor. If a person who has not been so certified is elected to the office, the~~  
15 ~~office shall be vacant and the appointing authority shall fill the vacancy from a list~~  
16 ~~of persons so certified by the department of revenue.~~

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

18 70.05 (2) The governing body of any town, city or village ~~not subject to~~  
19 ~~assessment by a county assessor under s. 70.99~~ that may conduct its own  
20 assessments under s. 70.991 (3) may provide for the selection of one or more assistant  
21 assessors to assist the assessor in the discharge of the assessor's duties.

22 **SECTION 23.** 70.05 (4) of the statutes is amended to read:

23 70.05 (4) All assessment personnel, ~~including personnel of a county assessor~~  
24 ~~system under s. 70.99, appointed under this section on or after January 1, 1977, shall~~

1 have passed an examination and have been certified by the department of revenue  
2 as qualified for performing the functions of the office.

3 SECTION 24. 70.05 (4m) of the statutes is amended to read:

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

15 SECTION 25. 70.05 (5) (b) of the statutes is repealed.

16 SECTION 26. 70.05 (5) (ba) of the statutes is created to read:

17 assessment 70.05 (5) (ba) In 2017 and in each year thereafter, each city that conducts  
18 assessments under s. 70.991 (3) and each county, and regional assessment unit shall assess  
19 the property within its boundaries at full value. Before an assessor conducts an  
20 property revaluation under this paragraph, the city, county, or regional assessment  
21 unit shall publish a notice on its Internet site that indicates the approximate dates  
22 on which the revaluation will occur, as prescribed by rule by the  
*department of revenue*

23 SECTION 27. 70.05 (5) (bb) of the statutes is created to read:

24 70.05 (5) (bb) In 2017 and in each year thereafter, each city that conducts  
25 assessments under s. 70.991 (3) and each county, and regional assessment unit shall submit

1 *June* the full market value of the property within the boundaries of the city, county, or  
2 regional assessment unit to the department of revenue no later than the 2nd Monday  
3 in *July* in an electronic format, as determined by the department.

4 **SECTION 28.** 70.05 (5) (c) of the statutes is amended to read:

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

13 **SECTION 29.** 70.05 (5) (d) of the statutes is repealed.

14 **SECTION 30.** 70.05 (5) (f) of the statutes is repealed.

15 **SECTION 31.** 70.05 (5) (g) of the statutes is repealed.

16 **SECTION 32.** 70.05 (5) (h) of the statutes is created to read:

17 70.05 (5) (h) 1. With regard to the actions of a city that conducts assessments  
18 under s. 70.991 (3), if the secretary of revenue determines substantial noncompliance  
19 with assessing property at full value under par. (ba), the city becomes subject to  
20 assessment by the county or *regional* ~~region~~ assessment unit where the city is located, as  
21 provided under s. 70.991 (3) (a), beginning with the assessment in the year following  
22 the year in which the substantial noncompliance occurred.

23 2. With regard to the actions of a county or regional assessment unit, if the  
24 secretary of revenue determines substantial noncompliance with assessing property  
25 at full value under par. (ba), the department of revenue shall assist the county or



*in any year, beginning in 2017 and ending in 2022,*

1 regional assessment unit with the assessment in the year following the year in which

2 the substantial noncompliance occurred. If the department provides assistance to

3 a county or regional assessment unit under this subdivision, the county or regional

4 assessment unit shall pay to the department an amount equal to 50 percent of the

5 costs to the department to provide the assistance, except that if the department is

6 required to assist a county or regional assessment unit more than once in a 5-year

7 period or more than twice in an 8-year period, the county or regional assessment unit

8 shall pay to the department an amount equal to 100 percent of the costs to the

9 department to provide the assistance. If a county or regional assessment unit fails

10 to remit payment for assistance under this subdivision, the department of revenue

11 shall notify the department of transportation and the department of transportation

12 shall reduce the road aid under s. 86.30 (9) (b) for the county or the counties

13 participating in the regional assessment unit in an amount equal to the amount the

14 county or regional assessment unit owes the department of revenue under this

15 subdivision and remit that amount to the department or revenue.

*Insert 9-8*

*Insert 9-15*

SECTION 33. 70.055 of the statutes is repealed.

SECTION 34. 70.06 (1) of the statutes is amended to read:

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

SECTION 35. 70.06 (5) of the statutes is amended to read:

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

3           **SECTION 36.** 70.075 of the statutes is repealed.

4           **SECTION 37.** 70.08 of the statutes is repealed.

5           **SECTION 38.** 70.10 of the statutes is amended to read:

6           **70.10 Assessment, when made, exemption.** The assessor shall assess all  
7 real and personal property as of the close of January 1 of each year. Except in cities  
8 of the 1st class <sup>PLANN</sup> ~~and 2nd class cities that have a board of assessors under s. 70.075,~~  
9 the assessment shall be finally completed before the first Monday in April. All real  
10 property conveyed by condemnation or in any other manner to the state, any county,  
11 city, village or town by gift, purchase, tax deed or power of eminent domain before  
12 January 2 in such year shall not be included in the assessment. Assessment of  
13 manufacturing property subject to s. 70.995 shall be made according to that section.

14           **SECTION 39.** 70.365 of the statutes is amended to read:

15           **70.365 Notice of changed assessment.** When the assessor assesses any  
16 taxable real property, or any improvements taxed as personal property under s. 77.84  
17 (1), and arrives at a different total than the assessment of it for the previous year,  
18 the assessor shall notify the person assessed if the address of the person is known  
19 to the assessor, otherwise the occupant of the property. If the assessor determines  
20 that land assessed under s. 70.32 (2r) for the previous year is no longer eligible to be  
21 assessed under s. 70.32 (2r), and the current classification under s. 70.32 (2) (a) is not  
22 undeveloped, agricultural forest, productive forest land, or other, the assessor shall  
23 notify the person assessed if the assessor knows the person's address, or otherwise  
24 the occupant of the property, that the person assessed may be subject to a conversion  
25 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.

3 **SECTION 40.** 70.44 (1) of the statutes is amended to read:

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

14 **SECTION 41.** 70.45 of the statutes is amended to read:

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

1 administrator's designee shall be present for at least 2 hours while the assessment  
2 roll is open for inspection. Instructional material under s. 73.03 (54) shall be  
3 available at the meeting. On examination the commissioner of assessments,  
4 assessment administrator, or assessor ~~or assessors, as appropriate,~~ may make  
5 changes that are necessary to perfect the assessment roll or rolls, and after the  
6 corrections are made the roll or rolls shall be submitted by the commissioner of  
7 assessments or clerk of the municipality to the appropriate board of review created  
8 under s. 70.46.

9 SECTION 42. 70.46 (1) of the statutes is amended to read:

10 70.46 (1) ~~Except as provided in sub. (1m) and s. 70.99~~ For 1st and 2nd class  
11 cities conducting assessments under s. 70.991 (3), the supervisors and clerk of each  
12 ~~town, the mayor, clerk and such other officers, other than assessors, as the common~~  
13 ~~council of each city by ordinance determines, the president, clerk and such other~~  
14 ~~officers, other than the assessor, as the board of trustees of each village by ordinance~~  
15 ~~determines,~~ shall constitute a board of review for the ~~town, city or village.~~ In cities  
16 of the 1st class the board of review shall by ordinance in lieu of the foregoing consist  
17 of 5 to 9 residents of the city, none of whom may occupy any public office or be publicly  
18 employed. The members shall be appointed by the mayor of the city with the  
19 approval of the common council and shall hold office as members of the board for  
20 staggered 5-year terms. ~~Subject to sub. (1m), in all other towns,~~ In 2nd class cities  
21 ~~and villages the board of review may by ordinance, in lieu of the foregoing provisions~~  
22 regarding 1st class cities, consist of any number of ~~town, city or village~~ residents and  
23 may include public officers and public employees. The ordinance shall specify the  
24 manner of appointment. ~~The town board, common council or village board shall fix,~~  
25 ~~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 **SECTION 43.** 70.46 (1m) of the statutes is repealed.

4 **SECTION 44.** 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 **SECTION 45.** 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),  
12 except members who are full time employees or officers of the ~~town, village or city~~,  
13 shall receive ~~such~~ the compensation as ~~shall be fixed~~ established by resolution or  
14 ordinance of the ~~town board, village board or common council~~.

15 **SECTION 46.** 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  
25 of review may reside in a city conducting assessments under s. 70.991 (3). The county

1 board chairman shall appoint the members of the county board of review with the  
2 approval of the majority of the county board members, except that, if the county has  
3 a county executive, the county executive shall appoint the members of the county  
4 board of review with the approval of the county board members. The board shall  
5 establish, by ordinance, the compensation of the county board of review members.

6 **SECTION 47.** 70.46 (3e) of the statutes is created to read:

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

25 **SECTION 48.** 70.46 (4) of the statutes is amended to read:

*at least once in the*

1           70.46 (4) No board of review created under this section may be constituted  
2           convene unless it includes ~~at least one voting member who, within 2 years of the~~  
3           ~~board's first meeting, has~~ all board of review members have attended a training  
4           session under s. 73.03 (55) and ~~unless that member is the municipality's chief~~  
5           ~~executive officer or that officer's designee. The~~ no earlier than one year prior to the  
6           board's first meeting. For municipalities conducting their own assessments under  
7           s. 70.991 (3), the municipal clerk shall provide an affidavit to the department of  
8           revenue stating whether the requirement under this subsection has been fulfilled for  
9           all individuals serving on the municipal board of review. For county and regional  
10           board of review, the county clerk shall provide an affidavit to the department of  
11           revenue stating whether the requirement under this subsection as been fulfilled for  
12           all individuals from the county who are serving on the county or regional board of  
13           review.

14           **SECTION 49.** 70.47 (1) of the statutes is renumbered 70.47 (1) (a) and amended  
15           to read:

16           70.47 (1) (a) The A board of review created under s. 70.46 shall meet annually  
17           at any time during the 30-day period beginning on the 2nd Monday of May. *April*  
18           and villages the board shall meet at the town or village hall or some place designated  
19           by the town or village board. If there is no such hall, it shall meet at the clerk's office,  
20           or in towns at the place where the last annual town meeting was held. *PLANN period*  
21           conduct assessments under s. 70.991, the board shall meet at the council chamber  
22           or some place designated by the council and or, in cities of the 1st class, in some place  
23           designated by the commissioner of assessments of such cities. Subject to par. (b), a  
24           county or regional board of review shall meet at the place designated by the  
25           assessment administrator. A majority shall constitute a quorum except that 2



1 members may hold any hearing of the evidence required to be held by such board  
2 under subs. (8) and (10), if the requirements of sub. (9) are met.

3 **SECTION 50.** 70.47 (1) (b) of the statutes is created to read:

4 70.47 (1) (b) 1. A county board of review shall annually meet to examine the  
5 assessment rolls at least twice and hold the meetings in 2 different municipalities  
6 within the county.

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

11 **SECTION 51.** 70.47 (2) of the statutes is amended to read:

12 70.47 (2) NOTICE. At least 15 days before the first session of the board of review,  
13 or at least ~~30~~<sup>15</sup> days before the first session of the board of review in any year in which  
14 ~~the taxation district conducts a revaluation~~ is conducted under s. 70.05, the clerk of  
15 the board shall publish a class 1 notice, place a notice in at least 3 public places and  
16 place a notice on the door of the ~~town hall, of the village hall, of the council chambers~~  
17 ~~or of the city hall~~ place where the board is meeting of the time and place of the first  
18 meeting of the board under sub. (3) and of the requirements under sub. (7) (aa) and  
19 (ac) to (af). A taxpayer who shows that the clerk failed to publish the notice under  
20 this subsection may file a claim under s. 74.37.

21 **SECTION 52.** 70.47 (3) (a) (intro.) of the statutes is amended to read:

22 70.47 (3) (a) (intro.) At its first meeting, and at subsequent meetings required  
23 under sub. (1) (b), the board of review:

24 **SECTION 53.** 70.47 (3) (ag) of the statutes is amended to read:

the assessment administrator shall notify the department of revenue of the date and time.

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

5           **SECTION 54.** 70.47 (3) (ar) of the statutes is repealed.

6           **SECTION 55.** 70.47 (3) (b) of the statutes is repealed.

7           **SECTION 56.** 70.47 (5) of the statutes is amended to read:

8           70.47 (5) RECORDS. The board of review clerk shall keep a record in the minute  
9           book of all proceedings of the board.

10          **SECTION 57.** 70.47 (6m) (a) (intro.) of the statutes is amended to read:

11          70.47 (6m) (a) (intro.) A municipality, ~~except a 1st class city or a 2nd class city,~~  
12          that conducts assessments under s. 70.991 (3), a county, or a regional assessment  
13          unit shall remove, for the hearing on an objection, a member of the board of review  
14          for the municipality, county, or region if any of the following conditions applies apply:

15          **SECTION 58.** 70.47 (6m) (a) 1. of the statutes is amended to read:

16          70.47 (6m) (a) 1. A person who is objecting to a valuation, at the time that the  
17          person provides written or oral notice of an intent to file an objection and at least 48  
18          hours before the ~~first~~ scheduled session of the board of review or at least 48 hours  
19          before the objection is heard if the objection is allowed under sub. (3) (a), requests the  
20          removal, except that no more than one member of the board of review may be  
21          removed under this subdivision.

22          **SECTION 59.** 70.47 (6m) (b) of the statutes is amended to read:

23          70.47 (6m) (b) A member of a board of review who would violate s. 19.59 by  
24          hearing an objection shall recuse himself or herself from that hearing. The

1 ~~municipal board of review~~ clerk shall provide to the department of revenue an  
2 affidavit declaring whether the requirement under this paragraph is fulfilled.

3 **SECTION 60.** 70.47 (6r) of the statutes is amended to read:

4 70.47 (6r) COMMENTS. Any person may provide to the ~~municipal board of review~~  
5 clerk written comments about valuations, assessment practices, and the  
6 performance of an assessor. The board of review clerk shall provide all of those  
7 comments to the appropriate municipal, county, or regional officer.

8 **SECTION 61.** 70.47 (7) (bb) of the statutes is repealed.

9 **SECTION 62.** 70.47 (7) (c) of the statutes is repealed. *e*

*Insert 19-9*  
\*\*\*\*NOTE: This treatment removes the language from 2007 Act 86 that the state  
supreme court found unconstitutional.

10 **SECTION 63.** 70.47 (8) (d) of the statutes is amended to read:

11 70.47 (8) (d) It may and upon request of ~~either the assessor or the objector~~ shall  
12 compel the attendance of witnesses ~~for hearing~~, except objectors who may testify by  
13 telephone, and the production of all books, inventories, appraisals, documents and  
14 other data which may throw light upon the value of property, ~~and, with regard to an~~  
15 ~~objection that is subject to sub. (7) (c) or (16) (c), may, on a showing of good cause,~~  
16 ~~compel the attendance of witnesses for depositions.~~

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

17 **SECTION 64.** 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.

18 **SECTION 65.** 70.47 (10) (c) of the statutes is amended to read:

19 70.47 (10) (c) Subpoena such witnesses, except objectors who may testify by  
20 telephone, as it deems necessary to testify concerning the value of such property and,  
21 ~~except in the case of an assessment made by a county assessor pursuant to s. 70.99,~~

*Invent 20-2*

1 the expense incurred shall be a charge against the ~~district~~ entity conducting the  
2 assessment pursuant to s. 70.991.

3 SECTION 66. 70.47 (13) of the statutes is amended to read:

4 70.47 (13) REVIEW. ~~Except as provided in this subsection and in ss. 70.85 and~~  
5 ~~74.37,~~ *plain an appeal* appeal from the determination of the board of review shall be by an action for  
6 certiorari commenced within 90 days after the taxpayer receives the notice under  
7 sub. (12). The action shall be given preference. If the court on the appeal finds any  
8 error in the proceedings of the board which renders the assessment or the  
9 proceedings void, ~~or if the court determines that the board lacked good cause to deny~~  
10 ~~a request for a deposition subpoena,~~ it shall remand the assessment to the board for  
11 further proceedings in accordance with the court's determination and retain  
12 jurisdiction of the matter until the board has determined an assessment in  
13 accordance with the court's order. For this purpose, if final adjournment of the board  
14 occurs prior to the court's decision on the appeal, the court may order the governing  
15 body of the assessing authority to reconvene the board. If the appellant challenges  
16 the value determination that the board made at a proceeding under sub. (7) (c), the  
17 court shall presume that the board's valuation is correct, except that the  
18 presumption may be rebutted by a sufficient showing by the appellant that the  
19 valuation is incorrect. ~~If the presumption is rebutted, the court shall determine the~~  
20 ~~assessment without deference to the board of review and based on the record before~~  
21 ~~the board of review, except that the court may consider evidence that was not~~  
22 ~~available at the time of the hearing before the board, that the board refused to~~  
23 ~~consider, or that the court otherwise determines should be considered in order to~~  
24 ~~determine the correct assessment. In the event that an objection to the previous~~  
25 ~~year's assessment has not been resolved, the parties may agree that the assessment~~

1 ~~for the previous year shall also apply for the current year and shall be included in~~  
2 ~~the court's review of the prior year's assessment without an additional hearing by the~~  
3 ~~board.~~

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

4 SECTION 67. 70.47 (16) (a) of the statutes is amended to read:

5 70.47 (16) (a) In 1st class cities that conduct assessments under s. 70.991 (3),  
6 all objections to the amount or valuation of real or personal property shall be first  
7 made in writing and filed with the commissioner of assessments on or before the 3rd  
8 Monday in May. No person may, in any action or proceeding, question the amount  
9 or valuation of real or personal property in the assessment rolls of the city unless  
10 objections have been so filed. The board may not waive the requirement that  
11 objections be in writing. Persons who own land and improvements to that land may  
12 object to the aggregate valuation of that land and improvements to that land, but no  
13 person who owns land and improvements to that land may object only to the  
14 valuation of that land or only to the valuation of improvements to that land. If the  
15 objections have been investigated by a committee of the board of assessors under s.  
16 70.07 (6), the board of review may adopt the recommendation of the committee unless  
17 the objector requests or the board orders a hearing. At least 2 days' notice of the time  
18 fixed for the hearing shall be given to the objector or attorney and to the city attorney  
19 of the city. The provisions of the statutes relating to boards of review not inconsistent  
20 with this subsection apply to proceedings before the boards of review of 1st class  
21 cities, except that the board need not adjourn until the assessment roll is completed  
22 by the commissioner of assessments, as required in s. 70.07 (6), but may immediately  
23 hold hearings on objections filed with the commissioner of assessments, and the

1 changes, corrections and determinations made by the board acting within its powers  
2 shall be prima facie correct. Appeal from the determination shall be by an action  
3 ~~under sub. (13) for certiorari~~ commenced within 90 days after the taxpayer receives  
4 the notice under sub. (12). The action shall be given preference. ~~If the court on the~~  
5 ~~appeal finds any error in the proceedings of the board that renders the assessment~~  
6 ~~or the proceedings void or, with regard to an objection that is subject to par. (e), if the~~  
7 ~~court determines that the board lacked good cause to deny a request for a deposition~~  
8 ~~subpoena, it shall remand the assessment to the board for further proceedings in~~  
9 ~~accordance with the court's determination and retain jurisdiction of the matter until~~  
10 ~~the board has determined an assessment in accordance with the court's order. If the~~  
11 ~~appellant challenges the value determination that the board made at a proceeding~~  
12 ~~under sub. (16) (e), the court shall presume that the board's valuation is correct,~~  
13 ~~except that the presumption may be rebutted by a sufficient showing by the~~  
14 ~~appellant that the valuation is incorrect. If the presumption is rebutted, the court~~  
15 ~~shall determine the assessment without deference to the board of review and based~~  
16 ~~on the record before the board of review, except that the court may consider evidence~~  
17 ~~that was not available at the time of the hearing before the board or that the board~~  
18 ~~refused to consider, or that the court otherwise determines should be considered in~~  
19 ~~order to determine the correct assessment. In the event that an objection to the~~  
20 ~~previous year's assessment has not been resolved, the parties may agree that the~~  
21 ~~assessment for the previous year shall also apply for the current year and shall be~~  
22 ~~included in the court's review of the prior year's assessment without an additional~~  
23 ~~hearing by the board.~~

\*\*\*\*NOTE: In addition to 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.

1           **SECTION 68.** 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.

2           **SECTION 69.** 70.49 (4) of the statutes is amended to read:

3           70.49 (4) In this section “assessor” means an assessor or any person appointed  
4 or designated under s. ~~70.055 or~~ 70.75.

5           **SECTION 70.** 70.50 of the statutes is amended to read:

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

15           **SECTION 71.** 70.501 of the statutes is amended to read:

16           **70.501 Fraudulent valuations by assessor.** Any assessor, or person  
17 appointed or designated under s. ~~70.055 or~~ 70.75, who intentionally fixes the value  
18 of any property assessed by that person at less or more than the true value thereof  
19 prescribed by law for the valuation of the same, or intentionally omits from  
20 assessment any property liable to taxation in the assessment district, or otherwise  
21 intentionally violates or fails to perform any duty imposed upon that person by law  
22 relating to the assessment of property for taxation, shall forfeit to the state not less  
23 than \$50 nor more than \$250.

1           **SECTION 72.** 70.503 of the statutes is amended to read:

2           **70.503 Civil liability of assessor or member of board of review.** If any  
3 assessor, or person appointed or designated under s. ~~70.055~~ or 70.75, or any member  
4 of the board of review of any assessment district is guilty of any violation or omission  
5 of duty as specified in ss. 70.501 and 70.502, such persons shall be liable in damages  
6 to any person who may sustain loss or injury thereby, to the amount of such loss or  
7 injury; and any person sustaining such loss or injury shall be entitled to all the  
8 remedies given by law in actions for damages for tortious or wrongful acts. This  
9 section does not apply to the department of revenue or its employees when appointed  
10 or designated under s. ~~70.055~~ or 70.75.

11           **SECTION 73.** 70.51 (1) of the statutes is amended to read:

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

25           **SECTION 74.** 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.

5           **SECTION 75.** 70.57 (1) (a) of the statutes is amended to read:

6           70.57 (1) (a) The department of revenue before August ~~15~~<sup>1</sup> 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.

13           **SECTION 76.** 70.75 (1) (a) 1. of the statutes is amended to read:

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

25           **SECTION 77.** 70.75 (1) (a) 2. of the statutes is repealed.

1           **SECTION 78.** 70.75 (1) (b) of the statutes is amended to read:

2           70.75 (1) (b) All assessment personnel appointed under this section in 1974 and  
3 thereafter shall have passed an examination and have been certified by the  
4 department of revenue as qualified for performing the functions of the office to which  
5 appointed. ~~Any person appointed under par. (a) or sub. (3) shall be certified as an~~  
6 ~~expert appraiser as provided in s. 70.055 (1).~~

7           **SECTION 79.** 70.75 (3) of the statutes is amended to read:

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

22 *Ernest* **SECTION 80.** 70.99 of the statutes is repealed.  
*26-21*

23 **SECTION 81.** 70.991 of the statutes is created to read:

24           **70.991 County and regional assessment.** (1) Beginning with the property  
25 tax assessments as of January 1, 2017, each county shall assess all parcels of

personal  
real and personal

1 property located within its boundaries, except for parcels assessed under sub. (2) or  
2 (3) or under s. 70.995. 70.855 or

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

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

10 1. The procedure for hiring and removing the regional assessment  
11 administrator.

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

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

17 4. The number of county residents who will serve on the regional board of  
18 review.

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

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

23 (3) (a) A 1st or 2nd class city that is assessing the property within its  
24 boundaries as of January 1, 2015, may continue to assess that property, except that  
25 the city shall become subject to assessment by the county or regional assessment unit

*The assessor shall assess*

1 in which the city is located if during any subsequent year the city fails to employ at  
2 least 75 percent of the staff it employed in 2015 who are directly involved with  
3 assessing property, not including clerical positions, or the city fails to assess all  
4 property at full market value, not including property classified as agricultural under  
5 s. 70.32 (2) (a) 4., undeveloped under s. 70.32 (2) (a) 5., or agricultural forest under

6 s. 70.32 (2) (a) 5m. If a city becomes subject to county or regional assessment unit  
7 assessments under this paragraph, the county or regional assessment unit shall  
8 conduct all subsequent assessments.

*consistent with standards established in this chapter*

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

*prior to the year in which the county or regional assessment unit shall conduct assessments*

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

20 (4) (a) Each county or regional assessment unit shall employ an assessment  
21 administrator. No individual may serve as an assessment administrator under this  
22 subsection unless he or she has at least 5 years experience assessing property. An  
23 assessment administrator employed under this subsection shall maintain his or her  
24 assessment certification in the manner determined by the department of revenue.  
25 For purposes of this subsection, the assessment administrator is an employee of the

*satisfies the standards established by the department of revenue*

1 county or, in the case of a regional assessment unit, an employee of the most populous  
2 county in the regional assessment unit, unless otherwise specified in the ordinance  
3 adopted under sub. (2) to form the unit.

4 (b) The assessment administrator employed under par. (a) may employ a staff  
5 of individuals who work pursuant to a contract or who are individuals employed by  
6 the county or any county in the regional assessment unit. No assessment  
7 administrator and no member of the administrator's staff, regardless of whether  
8 they are county employees or working pursuant to a contract, may serve as a member  
9 of a county or regional board of review.

10 (c) The assessment administrator shall develop standards and procedures for  
11 the county or regional assessment unit employees consistent with guidance and  
12 standards published by the department of revenue, including the maximum number  
13 of parcels an assessor may assess in a year and the standards and procedures for the  
14 sales verification process. Each county or regional assessment administrator shall  
15 participate in continuing education as determined by the department.

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

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

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

1 (d) The department of revenue shall then publish the values determined under  
2 par. (c) as the full ~~and equalized~~ <sup>values</sup> values no later than August 1 of each year, beginning  
3 in 2017. *The full values shall be considered the*  
*equalized values under this chapter.*

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

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

17 **SECTION 82.** 70.995 (11) of the statutes is amended to read:

18 ~~70.995 (11) If any county appoints a county assessor under s. 70.99~~ With regard  
19 to county and regional assessment unit assessors, the department of revenue shall  
20 nevertheless assess the property described in subs. (1) and (2) and shall continue to  
21 assess such property when required by this section, and the notice to the municipal  
22 assessor required by sub. (6) shall, in such case be made directly to the county or  
23 regional assessment unit assessor.

24 **SECTION 83.** 73.03 (2a) of the statutes is amended to read:

*Insert  
30-16*

1           73.03 (2a) To prepare and publish, in electronic form and on the Internet,  
2 assessment manuals. The manual shall discuss and illustrate accepted assessment  
3 methods, techniques and practices with a view to more nearly uniform and more  
4 consistent assessments of property at the local level. The manual shall be amended  
5 by the department from time to time to reflect advances in the science of assessment,  
6 court decisions concerning assessment practices, costs, and statistical and other  
7 information considered valuable to local assessors by the department. The manual  
8 shall incorporate standards for the assessment of all types of renewable energy  
9 resource systems used in this state as soon as such systems are used in sufficient  
10 numbers and sufficient data exists to allow the formulation of valid guidelines. The  
11 manual shall incorporate standards, which the department of revenue and the state  
12 historical society of Wisconsin shall develop, for the assessment of nonhistoric  
13 property in historic districts and for the assessment of historic property, including  
14 but not limited to property that is being preserved or restored; property that is  
15 subject to a protective easement, covenant or other restriction for historic  
16 preservation purposes; property that is listed in the national register of historic  
17 places in Wisconsin or in this state's register of historic places and property that is  
18 designated as a historic landmark and is subject to restrictions imposed by a  
19 municipality or by a landmarks commission. The manual shall incorporate general  
20 guidelines about ways to determine whether property is taxable in part under s.  
21 70.1105 and examples of the ways that s. 70.1105 applies in specific situations. The  
22 manual shall state that assessors are required to comply with s. 70.32 (1g) and shall  
23 suggest procedures for doing so. The manual or a supplement to it shall specify per  
24 acre value guidelines for each municipality for various categories of agricultural land  
25 based on the income that could be generated from its estimated rental for

1 agricultural use, as defined by rule, and capitalization rates established by rule. The  
2 manual shall include guidelines for classifying land as agricultural land, as defined  
3 in s. 70.32 (2) (c) 1g., and guidelines for distinguishing between land and  
4 improvements to land. ~~The manual shall specify the evidence to be exchanged under~~  
5 ~~s. 70.47 (7) (e) and (16) (e).~~ The cost of the development, preparation, and Internet  
6 publication of the manual and of revisions and amendments to it shall be paid from  
7 the appropriation under s. 20.566 (2) (bm).

*Amend  
32-7*

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

8 **SECTION 84.** 73.06 (8) of the statutes is amended to read:

9 73.06 (8) For purposes of this section "local assessor" includes the county and  
10 regional assessment unit assessors under s. ~~70.99~~ 70.991.

11 **SECTION 85.** 73.08 of the statutes is repealed.

12 **SECTION 86.** 73.09 (1) of the statutes is amended to read:

13 73.09 (1) LOCAL ASSESSMENT PERSONNEL. The department of revenue shall  
14 establish by rule the level of certification under sub. (3), the continuing education  
15 requirements under sub. (4), examinations under sub. (5), and the requirements for  
16 and responsibilities associated with temporary certification under sub. (6) for all  
17 assessors and assessment personnel of each local unit of government and for county  
18 and regional assessor systems under s. ~~70.99~~ 70.991.

19 **SECTION 87.** 73.09 (2) of the statutes is amended to read:

20 73.09 (2) DEPARTMENT OF REVENUE ASSESSMENT PERSONNEL. The requirements  
21 established for local assessment personnel under sub. (1) shall also apply to  
22 department of revenue assessment personnel ~~commencing on January 1, 1981~~. The  
23 office of state employment relations with the assistance of the department of revenue



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

7 **SECTION 88.** 73.09 (4) (a) of the statutes is amended to read:

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

13 **SECTION 89.** 73.09 (4) (b) of the statutes is amended to read:

14 73.09 (4) (b) Persons may be recertified by ~~passing an examination as provided~~  
15 ~~in sub. (5) or by attendance for attending at least 4 of the previous 5 years at annual~~  
16 meetings called by the department of revenue under s. 73.06 (1) and by meeting  
17 continuing education requirements determined by the department of revenue. The  
18 department of revenue may revoke a person's certification <sup>2</sup>for one year if the person  
19 fails to attend more than one annual meeting or fails to meet the continuing  
20 education requirements in any recertification cycle. The department may reinstate  
21 a certification revoked under this paragraph after <sup>b</sup>(the one year <sup>a</sup>revocation period <sup>1</sup>has  
22 expired, if the person whose certification was revoked requests reinstatement,  
23 attends the next annual meeting under s. 73.06 (1) following the date on which the  
24 department revoked the certification, and passes an examination under sub. (5).

25 **SECTION 90.** 73.09 (7) (a) of the statutes is amended to read:

*of no less than one year*

1           73.09 (7) (a) The secretary of revenue or a designee may revoke or suspend the  
2 certification of any assessor, assessment personnel, or expert appraiser for the  
3 practice of any fraud or deceit in obtaining certification, or any negligence,  
4 incompetence, or misconduct, including making a fraudulent change in the  
5 assessment roll after it is opened for examination under s. 70.47 (3). The secretary  
6 of revenue or a designee may require any assessor, assessment personnel, or expert  
7 appraiser to take corrective action in order to avoid the revocation or suspension of  
8 that person's certification for the activities described under this paragraph.

9           **SECTION 91.** 74.315 (1) of the statutes is renumbered 74.315 (1) (a) and  
10 amended to read:

11           74.315 (1) (a) ~~No~~ Except as provided in par. (b), no later than October 1 of each  
12 year, the taxation district clerk shall submit to the department of revenue, on a form  
13 prescribed by the department, a listing of all the omitted taxes under s. 70.44 to be  
14 included on the taxation district's next tax roll, if the total of all such taxes exceeds  
15 \$5,000.

16           **SECTION 92.** 74.315 (1) (b) of the statutes is created to read:

17           74.315 (1) (b) In 2016, the taxation district clerk shall submit the information  
18 described under par. (a) no later than November 1.

19           **SECTION 93.** 74.37 (4) (c) of the statutes is amended to read:

20           74.37 (4) (c) No claim or action for an excessive assessment may be brought or  
21 maintained under this section if the assessment of the property for the same year is  
22 contested under s. 70.47 (7) (e), (13), ~~or (16) (e) or 70.85~~. No assessment may be  
23 contested under s. 70.47 (7) (e), (13), ~~or (16) (e) or 70.85~~ if a claim is brought and  
24 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.

SECTION 94. 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.

SECTION 95. 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*.

SECTION 9437. Effective dates; Revenue.

61.27

(1) COUNTY AND REGIONAL ASSESSMENTS. The treatment of sections 20.566 (2) (g) and (h), 59.48, 60.10 (1) (b) 3., 60.10 (2) (j), 60.30 (1) (a) 3., (2) (a), (b), (c), and (d), and (4) (b), 60.305 (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 (1), (2), (4), (4m), (5) (b), (ba), (bb), (c), (d), (f), (g), and (h), 70.055, 70.06 (1) and (5), 70.075, 70.08, 70.10, 70.365, 70.45, 70.46 (1), (1m), (2), (3), (3d), (3e), and (4), 70.47 (2), (3) (a) (intro.), (ag), (ar), and (b), (5), (6m) (a) (intro.) and 1. and (b), (6r), (7) (bb) and (c), (8) (d) and (j), (10) (c), (13), (16) (a) and (c), 70.49 (4), 70.50, 70.501, 70.503, 70.51 (1) and (2), 70.57 (1) (a), 70.75 (1) (a) 1. and 2. and (b) and (3), 70.99, 70.995 (11), 73.03 (2a), 73.06 (8), 73.08, 73.09 (1), (2), (4) (a) and (b), and (7a), and 74.37 (4) (c) and (d) and (6) of the statutes, the renumbering and amendment of section 70.47 (1) of the statutes, and the creation of section 70.47 (1) (b) of the statutes take effect on December 31, 2016.

(END)

Handwritten signature and initials.

70.85, 70.885 (3)

2015-2016 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRB-1242/P2ins  
JK:kjf:rs

Insert 4 - 24

1 SECTION 1. 61.27 of the statutes is repealed. ✓

Insert 9 - 8

2 *mt 911* If in any year beginning after 2022 the department provides assistance to a  
3 county or regional assessment unit under this subdivision, the county or regional  
4 assessment unit shall pay to the department ✓

Insert 9 - 15

5 3. The secretary of revenue may require the county or regional assessment unit  
6 to replace the assessment administrator for the county or regional assessment unit  
7 if the incumbent assessment administrator demonstrates fraud, deceit, negligence,  
8 incompetence, or misconduct or is subject to s. 73.09 (4) (b). ✓

Insert 19 - 9

9 SECTION 2. 70.47 (7) (d) of the statutes is created to read: ✓

10 70.47 (7) (d) A taxpayer may file a written objection with the appropriate city,  
11 county, or regional board of review under this section alleging that the assessment  
12 of one or more items or parcels of property within the boundaries of the city, county,  
13 or regional assessment unit is radically out of proportion to the general level of  
14 assessment of all other property in the within the boundaries of the city, county, or  
15 regional assessment unit, if the value of such property, as specified in the assessment  
16 roll and open to inspection under this section, does not exceed \$1,000,000. ✓

Insert 20 - 2

17 SECTION 3. 70.47 (12) of the statutes is amended to read: ✓

18 70.47 (12) NOTICE OF DECISION. Prior to final adjournment, the board of review  
19 shall provide the objector, or the appropriate party under sub. (10), notice by personal

1 delivery or by mail, return receipt required, of the amount of the assessment as  
2 finalized by the board and an explanation of appeal rights and procedures under sub.  
3 (13) and ss. ~~70.85~~, 74.35 and 74.37. Upon delivering or mailing the notice under this  
4 subsection, the clerk of the board of review shall prepare an affidavit specifying the  
5 date when that notice was delivered or mailed.

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.

**Insert 26 - 21**

6 **SECTION 4.** 70.85 of the statutes is repealed.

7 **SECTION 5.** 70.855 (3) of the statutes is amended to read:

8 **70.855 (3) ASSESSOR DUTY.** The assessor of ~~the municipality~~ where the property  
9 is located shall use the department's valuation of the property under sub. (2) for  
10 determining the property's value on the assessment roll, adjusted, to the best of the  
11 assessor's ability, to reflect the assessment ratio of other property located in the  
12 municipality.

History: 2013 a. 20.

**Insert 30 - 16**

13 **SECTION 6.** 70.995 (8) (f) of the statutes is amended to read:

14 **70.995 (8) (f)** No manufacturing property assessment may be reviewed in a  
15 proceeding under s. 70.75 ~~or 70.85~~, but such assessment may be reviewed in  
16 reassessment proceedings under s. 70.75 (1).

Cross-reference: Cross-reference: Cross-reference: See also ch. TA 1, Wis. adm. code. Cross-reference:

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.

**Insert 32 - 7**

18 **SECTION 7.** 73.06 (1) of the statutes is amended to read:

19 **73.06 (1)** The department of revenue, through its supervisors of equalization,  
20 shall have complete supervision and direction of the work of the local assessors. It

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

**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.