

1 order is effective for longer than 14 days from the time of its delivery, but a temporary
2 order may be reissued for one additional 14-day period, if necessary to complete the
3 analysis or examination of samples, specimens or other evidence.

4 (b) No food described in a temporary order issued and delivered under par. (a)
5 may be sold or moved and no operation or method of operation prohibited by the
6 temporary order may be resumed without the approval of the village, city or county,
7 until the order has terminated or the time period specified in par. (a) has run out,
8 whichever occurs first. If the village, city or county, upon completed analysis and
9 examination, determines that the food, construction, sanitary condition, operation
10 or method of operation of the premises or equipment does not constitute an
11 immediate danger to health, the permittee licensee, owner, or custodian of the food
12 or premises shall be promptly notified in writing and the temporary order shall
13 terminate upon his or her receipt of the written notice.

14 (c) If the analysis or examination shows that the food, construction, sanitary
15 condition, operation or method of operation of the premises or equipment constitutes
16 an immediate danger to health, the permittee licensee, owner, or custodian shall be
17 notified within the effective period of the temporary order issued under par. (a).
18 Upon receipt of the notice, the temporary order remains in effect until a final decision
19 is issued under sub. (3), and no food described in the temporary order may be sold
20 or moved and no operation or method of operation prohibited by the order may be
21 resumed without the approval of the village, city or county.

22 ***-0602/P4.8*SECTION 1977.** 66.0417 (3) of the statutes is amended to read:

23 66.0417 (3) A notice issued under sub. (2) (c) shall be accompanied by notice
24 of a hearing as provided in s. 68.11 (1). The village, city or county shall hold a hearing
25 no later than 15 days after the service of the notice, unless both parties agree to a

1 later date. Notwithstanding s. 68.12, a final decision shall be issued under s. 68.12
2 within 10 days of the hearing. The decision may order the destruction of food, the
3 diversion of food to uses which do not pose a danger to health, the modification of food
4 so that it does not create a danger to health, changes to or replacement of equipment
5 or construction, other changes in or cessations of any operation or method of
6 operation of the equipment or premises, or any combination of these actions
7 necessary to remove the danger to health. The decision may order the cessation of
8 all operations authorized by the permit license only if a more limited order will not
9 remove the immediate danger to health.

10 *~~0602/P4.9~~*SECTION 1978. 66.0417 (4) of the statutes is amended to read:

11 66.0417 (4) A proceeding under this section, or the issuance of a permit license
12 for the premises after notification of procedures under this section, does not
13 constitute a waiver by the village, city or county of its authority to rely on a violation
14 of ch. 97, ~~s. 254.47~~ or subch. VII of ch. 254 or any rule adopted under those statutes
15 as the basis for any subsequent suspension or revocation of the permit license or any
16 other enforcement action arising out of the violation.

17 *~~0602/P4.10~~*SECTION 1979. 66.0435 (9) of the statutes is amended to read:

18 66.0435 (9) MUNICIPALITIES; MONTHLY MUNICIPAL PERMIT FEES ON RECREATIONAL
19 MOBILE HOMES AND RECREATIONAL VEHICLES. A licensing authority may assess monthly
20 municipal permit fees at the rates under this section on recreational mobile homes
21 and recreational vehicles, as defined in s. 340.01 (48r), except recreational mobile
22 homes and recreational vehicles that are located in campgrounds licensed under s.
23 ~~254.47~~ 97.67, recreational mobile homes that constitute improvements to real
24 property under s. 70.043 (1), and recreational mobile homes or recreational vehicles
25 that are located on land where the principal residence of the owner of the recreational

1 mobile home or recreational vehicle is located, regardless of whether the recreational
2 mobile home or recreational vehicle is occupied during all or part of any calendar
3 year.

4 ***-0602/P4.11*SECTION 1980.** 66.0436 (1) of the statutes is amended to read:
5 66.0436 (1) In this section, “restaurant” has the meaning given in s. ~~254.61(5)~~
6 97.01 (14g).

7 ***-0602/P4.12*SECTION 1981.** 66.0436 (2) of the statutes is amended to read:
8 66.0436 (2) No city, village, town, or county may enact an ordinance requiring
9 a restaurant, a person who holds a permit license for a restaurant, or a person who
10 conducts, maintains, manages, or operates a restaurant to satisfy a requirement
11 related to the issuance or possession of a certificate of food protection practices that
12 is not found under s. ~~254.71~~ 97.33.

13 ***-0971/P5.530*SECTION 1982.** 66.0506 (1) of the statutes is amended to read:
14 66.0506 (1) In this section, “local governmental unit” means any city, village,
15 town, county, metropolitan sewerage district, long-term care district, local cultural
16 arts district under subch. V of ch. 229, the University of Wisconsin System Authority,
17 or any other political subdivision of the state, or instrumentality of one or more
18 political subdivisions of the state.

19 ***-1461/P2.218*SECTION 1983.** 66.0506 (1) of the statutes, as affected by 2015
20 Wisconsin Act (this act), is amended to read:

21 66.0506 (1) In this section, “local governmental unit” means any city, village,
22 town, county, metropolitan sewerage district, ~~long-term care district~~, local cultural
23 arts district under subch. V of ch. 229, the University of Wisconsin System Authority,
24 or any other political subdivision of the state, or instrumentality of one or more
25 political subdivisions of the state.

****NOTE: This is reconciled s. 66.0506 (1). This SECTION has been affected by drafts with the following LRB numbers: -0971/P4 and -1461/P1.

1 *~~1242/P5.20~~*SECTION 1984. 66.0509 (2) (b) of the statutes is amended to read:

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

6 *~~1242/P5.21~~*SECTION 1985. 66.0509 (3) of the statutes is amended to read:

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

13 *~~1461/P2.219~~*SECTION 1986. 66.0601 (1) (b) of the statutes is amended to
14 read:

15 66.0601 (1) (b) *Payments for abortions restricted.* No city, village, town,
16 ~~long-term care district under s. 46.2895~~ or agency or subdivision of a city, village or
17 town may authorize funds for or pay to a physician or surgeon or a hospital, clinic
18 or other medical facility for the performance of an abortion except those permitted
19 under and which are performed in accordance with s. 20.927.

20 *~~1461/P2.220~~*SECTION 1987. 66.0601 (1) (c) of the statutes is amended to
21 read:

22 66.0601 (1) (c) *Payments for abortion-related activity restricted.* No city,
23 village, town, ~~long-term care district under s. 46.2895~~ or agency or subdivision of a

1 city, village or town may authorize payment of funds for a grant, subsidy or other
2 funding involving a pregnancy program, project or service if s. 20.9275 (2) applies to
3 the pregnancy program, project or service.

4 ***-1502/1.6*SECTION 1988.** 66.0603 (1g) (a) of the statutes is renumbered
5 66.0603 (1g) (a) (intro.) and amended to read:

6 66.0603 (1g) (a) (intro.) In this section, "governing board" has the meaning
7 given under s. 34.01 (1) but does not include ~~a local cultural arts district board~~
8 ~~created under subch. V of ch. 229.~~ any of the following:

9 ***-1502/1.7*SECTION 1989.** 66.0603 (1g) (a) 1. of the statutes is created to read:

10 66.0603 (1g) (a) 1. A local cultural arts district board created under subch. V
11 of ch. 229.

12 ***-1502/1.8*SECTION 1990.** 66.0603 (1g) (a) 2. of the statutes is created to read:

13 66.0603 (1g) (a) 2. A local sports and entertainment district board created
14 under subch. VI of ch. 229.

15 ***-0971/P5.531*SECTION 1991.** 66.0603 (1m) (a) 3v. of the statutes is created
16 to read:

17 66.0603 (1m) (a) 3v. Bonds issued by the University of Wisconsin System
18 Authority.

19 ***-0041/P6.1*SECTION 1992.** 66.0705 (1) (a) of the statutes is amended to read:

20 66.0705 (1) (a) The property of this state, except that held for highway
21 right-of-way purposes or acquired and held for purposes under s. 85.08 or 85.09, and
22 the property of every county, city, village, town, school district, sewerage district or
23 commission, sanitary or water district or commission, or any public board or
24 commission within this state, and of every corporation, company, or individual
25 operating any railroad, telegraph, telecommunications, electric light, or power

SECTION 1992

1 system, or doing any of the business mentioned in ch. 76, and of every other
2 corporation or company is in all respects subject to all special assessments for local
3 improvements.

4 *~~0971/P5.532~~*SECTION 1993. 66.0913 (1) (a) of the statutes is amended to
5 read:

6 66.0913 (1) (a) A county or city, or both jointly, may construct, purchase,
7 acquire, develop, improve, operate or maintain a county or city building, or both
8 jointly, for a courthouse, safety building, city hall, hospital, armory, library,
9 auditorium and music hall, municipal parking lots or other parking facilities, or
10 municipal center or any combination of the foregoing, or a University of Wisconsin
11 college campus, as defined in s. 36.05 (6m), if the operation of the college campus has
12 been approved by the board of regents of the University of Wisconsin System
13 Authority.

14 *~~1215/P3.96~~*SECTION 1994. 66.1015 (2) (intro.) of the statutes is amended to
15 read:

16 66.1015 (2) (intro.) This section does not prohibit a city, village, town, county,
17 or housing authority or the Forward Wisconsin Housing and Economic Development
18 Authority from doing any of the following:

19 *~~1215/P3.97~~*SECTION 1995. 66.1103 (4m) (a) 1. of the statutes is amended to
20 read:

21 66.1103 (4m) (a) 1. The person, at least 30 days prior to entering into the
22 revenue agreement, has given a notice of intent to enter into the agreement, on a
23 form prescribed under s. ~~238.11~~ 235.11 (1), to the ~~Wisconsin Economic Development~~
24 ~~Corporation~~ Forward Wisconsin Development Authority and to any collective

1 bargaining agent in this state with whom the person has a collective bargaining
2 agreement.

3 *~~1215/P3.98~~SECTION 1996. 66.1103 (4m) (a) 2. of the statutes is amended to
4 read:

5 66.1103 (4m) (a) 2. The municipality or county has received an estimate issued
6 under s. ~~238.11~~ 235.11 (5), and the ~~Wisconsin Economic Development Corporation~~
7 Forward Wisconsin Development Authority has estimated whether the project
8 which the municipality or county would finance under the revenue agreement is
9 expected to eliminate, create, or maintain jobs on the project site and elsewhere in
10 this state and the net number of jobs expected to be eliminated, created, or
11 maintained as a result of the project.

12 *~~1215/P3.99~~SECTION 1997. 66.1103 (4m) (b) of the statutes is amended to
13 read:

14 66.1103 (4m) (b) Any revenue agreement which an eligible participant enters
15 into with a municipality or county to finance a project shall require the eligible
16 participant to submit to the ~~Wisconsin Economic Development Corporation~~ Forward
17 Wisconsin Development Authority within 12 months after the project is completed
18 or 2 years after a revenue bond is issued to finance the project, whichever is sooner,
19 on a form prescribed under s. ~~238.11~~ 235.11 (1), the net number of jobs eliminated,
20 created, or maintained on the project site and elsewhere in this state as a result of
21 the project.

22 *~~1215/P3.100~~SECTION 1998. 66.1103 (4s) (a) 1. of the statutes is amended
23 to read:

24 66.1103 (4s) (a) 1. "~~Corporation~~" "Authority" means the ~~Wisconsin Economic~~
25 ~~Development Corporation~~ Forward Wisconsin Development Authority.

SECTION 1999

1 ***-1215/P3.101***SECTION 1999. 66.1103 (4s) (b) 3. of the statutes is amended
2 to read:

3 66.1103 (4s) (b) 3. The employer shall certify compliance with this subsection
4 to the ~~corporation~~ authority, to the governing body of each municipality or county
5 within which a lost job exists and to any collective bargaining agent in this state with
6 which the employer has a collective bargaining agreement at the project site or at a
7 site where a lost job exists.

8 ***-1215/P3.102***SECTION 2000. 66.1103 (4s) (b) 4. of the statutes is amended
9 to read:

10 66.1103 (4s) (b) 4. The employer shall submit a report to the ~~corporation~~
11 authority every 3 months during the first year after the construction of the project
12 is completed. The reports shall provide information about new jobs, lost jobs, and
13 offers of employment made to persons who were formerly employed at lost jobs. The
14 4th report shall be the final report. The form and content of the reports shall be
15 prescribed by the ~~corporation~~ authority under par. (d).

16 ***-1215/P3.103***SECTION 2001. 66.1103 (4s) (d) of the statutes is amended to
17 read:

18 66.1103 (4s) (d) The ~~corporation~~ authority shall administer this subsection and
19 shall prescribe forms for certification and reports under par. (b).

20 ***-1215/P3.104***SECTION 2002. 66.1103 (10) (c) of the statutes is amended to
21 read:

22 66.1103 (10) (c) A copy of the initial resolution together with a statement
23 indicating when the public notice required under par. (b) was published shall be filed
24 with the ~~Wisconsin Economic Development Corporation~~ Forward Wisconsin
25 Development Authority within 20 days following publication of notice. Prior to the

1 closing of the bond issue, the ~~corporation~~ authority may require additional
2 information from the eligible participant or the municipality or county. After the
3 closing of the bond issue, the ~~corporation~~ authority shall be notified of the closing
4 date, any substantive changes made to documents previously filed with the
5 ~~corporation~~ authority, and the principal amount of the financing.

6 *~~1215/P3.105~~*SECTION 2003. 66.1103 (10) (g) of the statutes is amended to
7 read:

8 66.1103 (10) (g) Bonds may not be issued unless prior to adoption of an initial
9 resolution a document which provides a good faith estimate of attorney fees which
10 will be paid from bond proceeds is filed with the clerk of the municipality or county
11 and the ~~Wisconsin Economic Development Corporation~~ Forward Wisconsin
12 Development Authority.

13 *~~1215/P3.106~~*SECTION 2004. 66.1107 (2) (a) of the statutes is amended to
14 read:

15 66.1107 (2) (a) Holding of a public hearing by the planning commission or by
16 the local governing body at which interested parties are afforded a reasonable
17 opportunity to express their views on the proposed designation and boundaries of a
18 reinvestment neighborhood or area. Notice of the hearing shall be published as a
19 class 2 notice, under ch. 985. Before publication, a copy of the notice shall be sent
20 by 1st class mail to the Forward Wisconsin Housing and Economic Development
21 Authority, and a copy shall be posted in each school building and in at least 3 other
22 places of public assembly within the reinvestment neighborhood or area proposed to
23 be designated.

24 *~~1215/P3.107~~*SECTION 2005. 66.1201 (16) (a) of the statutes is amended to
25 read:

SECTION 2005

1 66.1201 (16) (a) In this subsection, “government” includes the Forward
2 Wisconsin Housing and Economic Development Authority.

3 *~~1215/P3.108~~*SECTION 2006. 66.1205 (3) of the statutes is amended to read:

4 66.1205 (3) Subsection (1) (a) and (c) does not apply in the case of housing
5 projects to the financing of which the Forward Wisconsin Housing and Economic
6 Development Authority is a party, as to which ch. ~~234~~ 235 shall be controlling.

7 *~~1215/P3.109~~*SECTION 2007. 66.1213 (7) (b) of the statutes is amended to
8 read:

9 66.1213 (7) (b) As set down by the Forward Wisconsin Housing and Economic
10 Development Authority in accordance with ch. ~~234~~ 235 in the case of housing projects
11 to the financing of which it is a party.

12 *~~0807/P6.210~~*SECTION 2008. 66.1309 (1) (b) 1. of the statutes is amended to
13 read:

14 66.1309 (1) (b) 1. The division of banking department of financial institutions
15 and professional standards as conservator, liquidator, or rehabilitator of any person,
16 partnership, or corporation, and persons, partnerships, and corporations organized
17 under or subject to the provisions of the banking law.

18 *~~0807/P6.211~~*SECTION 2009. 66.1317 (2) (a) 4. of the statutes is amended to
19 read:

20 66.1317 (2) (a) 4. The division of banking department of financial institutions
21 and professional standards as conservator, liquidator, or rehabilitator of any person,
22 partnership, or corporation, and persons, partnerships, or corporations organized
23 under or subject to chs. 600 to 646.

24 *~~0541/P3.1~~*SECTION 2010. 67.03 (7) of the statutes is renumbered 67.03 (7)
25 (a).

1 *~~0541/P3.2~~**SECTION 2011.** 67.03 (7) (b) of the statutes is created to read:

2 67.03 (7) (b) For the purposes of indebtedness, a school district that does not
3 operate one or more grades as a result of entering into a whole grade sharing
4 agreement under s. 118.50 is considered to be operating those grades.

5 *~~0794/P1.5~~**SECTION 2012.** 67.12 (12) (a) of the statutes is amended to read:

6 67.12 (12) (a) Any municipality may issue promissory notes as evidence of
7 indebtedness for any public purpose, as defined in s. 67.04 (1) (b), including but not
8 limited to paying any general and current municipal expense, and refunding any
9 municipal obligations, including interest on them. Each note, plus interest if any,
10 shall be repaid within 10 years after the original date of the note, except that notes
11 issued under this section for purposes of ss. 119.498, 145.245 (12m), 2013 stats.,
12 281.58, 281.59, 281.60, 281.61, and 292.72, issued to raise funds to pay a portion of
13 the capital costs of a metropolitan sewerage district, or issued by a 1st class city or
14 a county having a population of 500,000 or more, to pay unfunded prior service
15 liability with respect to an employee retirement system, shall be repaid within 20
16 years after the original date of the note.

17 *~~0807/P6.212~~**SECTION 2013.** 67.12 (12) (a) of the statutes, as affected by
18 2015 Wisconsin Act (this act), is amended to read:

19 67.12 (12) (a) Any municipality may issue promissory notes as evidence of
20 indebtedness for any public purpose, as defined in s. 67.04 (1) (b), including but not
21 limited to paying any general and current municipal expense, and refunding any
22 municipal obligations, including interest on them. Each note, plus interest if any,
23 shall be repaid within 10 years after the original date of the note, except that notes
24 issued under this section for purposes of ss. 119.498, 145.245 (12m), 2013 stats.,
25 281.58, 281.59, 281.60, 281.61, and 292.72, issued to raise funds to pay a portion of

SECTION 2013

1 the capital costs of a metropolitan sewerage district, or issued by a 1st class city or
2 a county having a population of 500,000 750,000 or more, to pay unfunded prior
3 service liability with respect to an employee retirement system, shall be repaid
4 within 20 years after the original date of the note.

****NOTE: This is reconciled s. 67.12 (12) (a). This SECTION has been affected by
drafts with the following LRB numbers: -0794/P1 and -0807/P5.

5 ***-1461/P2.221*SECTION 2014.** 69.30 (1) (bd) of the statutes is repealed.

6 ***-1461/P2.222*SECTION 2015.** 69.30 (2) of the statutes is amended to read:

7 69.30 (2) A financial institution, state agency, county department, Wisconsin
8 works agency, or service office ~~or long-term care district~~ or an employee of a financial
9 institution, state agency, county department, Wisconsin works agency, or service
10 office ~~or long-term care district~~ is not subject to s. 69.24 (1) (a) for copying a certified
11 copy of a vital record for use by the financial institution, state agency, county
12 department, Wisconsin works agency, or service office ~~or long-term care district~~,
13 including use under s. 45.04 (5), if the copy is marked "FOR ADMINISTRATIVE
14 USE".

15 ***-1242/P5.22*SECTION 2016.** 70.05 (1) of the statutes is amended to read:

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

1 office of assessor. If a person who has not been so certified is elected to the office, the
2 office shall be vacant and the appointing authority shall fill the vacancy from a list
3 of persons so certified by the department of revenue.

4 ***-1242/P5.23*SECTION 2017.** 70.05 (2) of the statutes is amended to read:

5 70.05 (2) The governing body of any town, city or village not subject to
6 assessment by a county assessor under s. 70.99 that may conduct its own
7 assessments under s. 70.991 (3) may provide for the selection of one or more assistant
8 assessors to assist the assessor in the discharge of the assessor's duties.

9 ***-1242/P5.24*SECTION 2018.** 70.05 (4) of the statutes is amended to read:

10 70.05 (4) All assessment personnel, ~~including personnel of a county assessor~~
11 ~~system under s. 70.99, appointed under this section on or after January 1, 1977,~~ shall
12 have passed an examination and have been certified by the department of revenue
13 as qualified for performing the functions of the office.

14 ***-1242/P5.25*SECTION 2019.** 70.05 (4m) of the statutes is amended to read:

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

SECTION 2020

1 ***-1242/P5.26***SECTION 2020. 70.05 (5) (b) of the statutes is repealed.

2 ***-1242/P5.27***SECTION 2021. 70.05 (5) (ba) of the statutes is created to read:

3 70.05 (5) (ba) In 2017 and in each year thereafter, each city that conducts
4 assessments under s. 70.991 (3) and each county, and regional assessment unit shall
5 assess the property within its boundaries at full value. Before an assessor conducts
6 an assessment under this paragraph, the city, county, or regional assessment unit
7 shall publish a notice on its Internet site, as prescribed by rule by the department
8 of revenue.

9 ***-1242/P5.28***SECTION 2022. 70.05 (5) (bb) of the statutes is created to read:

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

15 ***-1242/P5.29***SECTION 2023. 70.05 (5) (c) of the statutes is amended to read:

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

24 ***-1242/P5.30***SECTION 2024. 70.05 (5) (d) of the statutes is repealed.

25 ***-1242/P5.31***SECTION 2025. 70.05 (5) (f) of the statutes is repealed.

1 *~~1242/P5.32~~*SECTION 2026. 70.05 (5) (g) of the statutes is repealed.

2 *~~1242/P5.33~~*SECTION 2027. 70.05 (5) (h) of the statutes is created to read:

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

9 2. With regard to the actions of a county or regional assessment unit, if the
10 secretary of revenue determines substantial noncompliance with assessing property
11 at full value under par. (ba), the department of revenue shall assist the county or
12 regional assessment unit with the assessment in the year following the year in which
13 the substantial noncompliance occurred. If in any year, beginning in 2017 and
14 ending in 2022, the department provides assistance to a county or regional
15 assessment unit under this subdivision, the county or regional assessment unit shall
16 pay to the department an amount equal to 50 percent of the costs to the department
17 to provide the assistance. If in any year beginning after 2022 the department
18 provides assistance to a county or regional assessment unit under this subdivision,
19 the county or regional assessment unit shall pay to the department an amount equal
20 to 100 percent of the costs to the department to provide the assistance. If a county
21 or regional assessment unit fails to remit payment for assistance under this
22 subdivision, the department of revenue shall notify the department of transportation
23 and the department of transportation shall reduce the road aid under s. 86.30 (9) (b)
24 for the county or the counties participating in the regional assessment unit in an
25 amount equal to the amount the county or regional assessment unit owes the

1 department of revenue under this subdivision and remit that amount to the
2 department or revenue.

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

7 *-1242/P5.34*SECTION 2028. 70.055 of the statutes is repealed.

8 *-1242/P5.35*SECTION 2029. 70.06 (1) of the statutes is amended to read:

9 70.06 (1) In cities of the 1st class the assessment of property for taxation shall
10 be under the direction of the city commissioner of assessments, who shall perform
11 such duties in relation thereto as are prescribed by the common council, and the
12 assessment rolls of the city shall be made as the council directs, except where such
13 city of the 1st class is under the jurisdiction of ~~a county~~ an assessor under s. ~~70.99~~
14 70.991. Manufacturing property subject to s. 70.995 shall be assessed according to
15 that section.

16 *-1242/P5.36*SECTION 2030. 70.06 (5) of the statutes is amended to read:

17 70.06 (5) This section shall not apply to a city of the 1st class after it has come
18 under a county assessor or regional assessment unit system under s. 70.991.

19 *-1242/P5.37*SECTION 2031. 70.075 of the statutes is repealed.

20 *-1242/P5.38*SECTION 2032. 70.08 of the statutes is repealed.

21 *-1242/P5.39*SECTION 2033. 70.10 of the statutes is amended to read:

22 **70.10 Assessment, when made, exemption.** The assessor shall assess all
23 real and personal property as of the close of January 1 of each year. Except in cities
24 of the 1st class and 2nd class ~~cities that have a board of assessors under s. 70.075,~~
25 the assessment shall be finally completed before the first Monday in April. All real

1 property conveyed by condemnation or in any other manner to the state, any county,
2 city, village or town by gift, purchase, tax deed or power of eminent domain before
3 January 2 in such year shall not be included in the assessment. Assessment of
4 manufacturing property subject to s. 70.995 shall be made according to that section.

5 ***-1461/P2.223*SECTION 2034.** 70.11 (2) of the statutes is amended to read:

6 **70.11 (2) MUNICIPAL PROPERTY AND PROPERTY OF CERTAIN DISTRICTS, EXCEPTION.**

7 Property owned by any county, city, village, town, school district, technical college
8 district, public inland lake protection and rehabilitation district, metropolitan
9 sewerage district, municipal water district created under s. 198.22, joint local water
10 authority created under s. 66.0823, ~~long-term care district under s. 46.2895~~ or town
11 sanitary district; lands belonging to cities of any other state used for public parks;
12 land tax-deeded to any county or city before January 2; but any residence located
13 upon property owned by the county for park purposes that is rented out by the county
14 for a nonpark purpose shall not be exempt from taxation. Except as to land acquired
15 under s. 59.84 (2) (d), this exemption shall not apply to land conveyed after
16 August 17, 1961, to any such governmental unit or for its benefit while the grantor
17 or others for his or her benefit are permitted to occupy the land or part thereof in
18 consideration for the conveyance. Leasing the property exempt under this
19 subsection, regardless of the lessee and the use of the leasehold income, does not
20 render that property taxable.

21 ***-1215/P3.110*SECTION 2035.** 70.11 (4b) (b) of the statutes is amended to read:

22 **70.11 (4b) (b)** It is financed by the Housing and Economic Development
23 Authority under s. 234.03 (13), 2013 stats.

24 ***-1215/P3.111*SECTION 2036.** 70.11 (4b) (c) of the statutes is amended to read:

1 70.11 (4b) (c) ~~The Housing and Economic~~ Forward Wisconsin Development
2 Authority holds a first-~~lien~~ mortgage security interest on it.

3 *~~0971/P5.533~~*SECTION 2037. 70.11 (38c) of the statutes is created to read:

4 70.11 (38c) UNIVERSITY OF WISCONSIN SYSTEM AUTHORITY. Notwithstanding the
5 provisions of s. 70.11 (intro.) that relate to leased property, all property owned by the
6 University of Wisconsin System Authority and all property leased to the University
7 of Wisconsin System Authority that is owned by the state, provided that use of the
8 property is primarily related to the purposes of the authority.

9 *~~1215/P3.112~~*SECTION 2038. 70.11 (38r) of the statutes is amended to read:

10 70.11 (38r) ~~ECONOMIC DEVELOPMENT CORPORATION~~ FORWARD AUTHORITY. All
11 property owned by the ~~Wisconsin Economic Development Corporation~~ Forward
12 Wisconsin Development Authority, provided that use of the property is primarily
13 related to the purposes of the ~~Wisconsin Economic Development Corporation~~
14 Forward Wisconsin Development Authority.

15 *~~0785/1.2~~*SECTION 2039. 70.114 (1) (a) of the statutes is renumbered 70.114
16 (1) (am).

17 *~~0785/1.3~~*SECTION 2040. 70.114 (1) (ag) of the statutes is created to read:

18 70.114 (1) (ag) “Board” means the board of commissioners of public lands.

19 *~~0785/1.4~~*SECTION 2041. 70.114 (1) (b) 2. of the statutes is amended to read:

20 70.114 (1) (b) 2. For land purchased on or after July 1, 2011, “estimated value,”
21 for the year during which land is purchased, means the lesser of the purchase price
22 or the determination of the land’s equalized valuation under s. 70.57 in the year
23 before the year during which the land is purchased, increased or decreased to reflect
24 the annual percentage change in the equalized valuation of all property, excluding
25 improvements, in the taxation district, as determined by comparing the most recent

1 determination of equalized valuation under s. 70.57 for that property, except that if
2 the land was exempt from taxation in the year prior to the year during which the
3 Department department or board purchased the land, or enrolled in the forest
4 cropland program under subch. I of ch. 77 or the managed forest land program under
5 subch. VI of ch. 77 at the time of purchase, “estimated value,” for the year during
6 which the land is purchased, means the lesser of the purchase price or an amount
7 that would result in a payment under sub. (4) that is equal to \$10 per acre.
8 “Estimated value,” for later years, means the value that was used for calculating the
9 aid payment under this section for the prior year increased or decreased to reflect the
10 annual percentage change in the equalized valuation of all property, excluding
11 improvements, in the taxation district, as determined by comparing the most recent
12 determination of equalized valuation under s. 70.57 for that property to the next
13 preceding determination of equalized valuation under s. 70.57 for that property.

14 *~~0785/1.5~~**SECTION 2042.** 70.114 (1) (c) of the statutes is amended to read:

15 70.114 (1) (c) “Land” means state forests, as defined in s. 28.02 (1), that are
16 acquired after December 31, 1991, state parks that are acquired after
17 December 31, 1991, under s. 27.01 and other areas that are acquired after
18 December 31, 1991, under s. 23.09 (2) (d), 23.091, 23.27, 23.29, 23.293, 23.31, 24.61
19 (2) (a) 10., or 29.749 (1).

20 *~~0785/1.6~~**SECTION 2043.** 70.114 (1) (d) of the statutes is amended to read:

21 70.114 (1) (d) “Purchase price” means the amount paid by the department or
22 the board for a fee simple interest in real property. “Purchase price” does not include
23 administrative costs incurred by the department or the board to acquire the land,
24 such as legal fees, appraisal costs or recording fees. If real estate is transferred to
25 the department or the board by gift or is sold to the department or the board for an

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1 amount that is less than the estimated fair market value of the property as shown
2 on the property tax bill prepared for the prior year under s. 74.09, “purchase price”
3 means an amount equal to the estimated fair market value of the property as shown
4 on that tax bill. If the real estate is exempt from taxation at the time that it is
5 transferred or sold to the department or the board and if the property was not sold
6 at an arm’s-length sale, “purchase price” means the fair market value of the real
7 estate at the time that the department or the board takes title to it.

8 *~~0785/1.7~~*SECTION 2044. 70.114 (3) of the statutes is amended to read:

9 70.114 (3) ASCERTAINING RATE. Each year, the department or the board shall
10 ascertain the aggregate net general property tax rate for taxation districts to which
11 aids are paid under this section by the department or the board.

12 *~~0785/1.8~~*SECTION 2045. 70.114 (4) (a) of the statutes is amended to read:

13 70.114 (4) (a) Except as provided under par. (c), on or before January 31, the
14 department or the board shall pay to each treasurer of a taxation district, with
15 respect to each parcel of land acquired by the department or the board within the
16 taxation district on or before January 1 of the preceding year, an amount determined
17 by multiplying each parcel’s estimated value equated to the average level of
18 assessment in the taxation district by the aggregate net general property tax rate
19 that would apply to the parcel of land if it were taxable, as shown on property tax bills
20 prepared for that year under s. 74.09.

21 *~~0785/1.9~~*SECTION 2046. 70.114 (4) (c) of the statutes is amended to read:

22 70.114 (4) (c) The department or the board shall withhold from the payment
23 amount determined under par. (a) the state’s proportionate share of the tax that
24 would be levied on the parcel if it were taxable and shall deposit that amount into
25 the conservation fund.

1 ***-0971/P5.534***SECTION 2047. 70.119 (1) of the statutes is amended to read:

2 70.119 (1) The state, the University of Wisconsin System Authority, and the
3 University of Wisconsin Hospitals and Clinics Authority shall make reasonable
4 payments at established rates for water, sewer and electrical services and all other
5 services directly provided by a municipality to state facilities, facilities of the
6 University of Wisconsin System Authority described in s. 70.11 (38c), and facilities
7 of the University of Wisconsin Hospitals and Clinics Authority described in s. 70.11
8 (38), including garbage and trash disposal and collection, which are financed in
9 whole or in part by special charges or fees. Such payments for services provided to
10 state facilities shall be made from the appropriations to state agencies for the
11 operation of the facilities. Each state agency making such payments shall annually
12 report the payments to the department.

13 ***-0971/P5.535***SECTION 2048. 70.119 (3) (d) of the statutes is amended to read:

14 70.119 (3) (d) "Municipal services" means police and fire protection, garbage
15 and trash disposal and collection not paid for under sub. (1) and, subject to approval
16 by the committee, any other direct general government service provided by
17 municipalities to state facilities, facilities of the University of Wisconsin System
18 Authority described in s. 70.11 (38c), and facilities of the University of Wisconsin
19 Hospitals and Clinics Authority described in s. 70.11 (38).

20 ***-0041/P6.2***SECTION 2049. 70.119 (3) (e) of the statutes is amended to read:

21 70.119 (3) (e) "State facilities" means all property owned and operated by the
22 state for the purpose of carrying out usual state functions, including the branch
23 campuses of the university of Wisconsin system but not including land held for
24 highway right-of-way purposes or acquired and held for purposes under s. 85.08 or
25 85.09.

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1 *~~0971/P5.536~~*SECTION 2050. 70.119 (3) (e) of the statutes, as affected by 2015
2 Wisconsin Act (this act), is amended to read:

3 70.119 (3) (e) "State facilities" means all property owned and operated by the
4 state for the purpose of carrying out usual state functions, ~~including the branch~~
5 ~~campuses of the university of Wisconsin system~~ but not including land held for
6 highway right-of-way purposes or acquired and held for purposes under s. 85.08 or
7 85.09.

 ****NOTE: This is reconciled s. 70.119 (3) (e). This SECTION has been affected by
drafts with the following LRB numbers: LRB-0041/P4 and LRB-0971/P4.

8 *~~0971/P5.537~~*SECTION 2051. 70.119 (4) of the statutes is amended to read:
9 70.119 (4) The department shall be responsible for negotiating with
10 municipalities on payments for municipal services and may delegate certain
11 responsibilities of negotiation to other state agencies, to the University of Wisconsin
12 System Authority, or to the University of Wisconsin Hospitals and Clinics Authority.
13 Prior to negotiating with municipalities the department shall submit guidelines for
14 negotiation to the committee for approval.

15 *~~0971/P5.538~~*SECTION 2052. 70.119 (5) of the statutes is amended to read:
16 70.119 (5) Upon approval of guidelines by the committee, the department shall
17 proceed with negotiations. In no case may a municipality withhold services to the
18 state, to the University of Wisconsin System Authority, or to the University of
19 Wisconsin Hospitals and Clinics Authority during negotiations.

20 *~~0971/P5.539~~*SECTION 2053. 70.119 (6) of the statutes is amended to read:
21 70.119 (6) No later than November 15 annually, the department shall report
22 to the cochairpersons of the committee the results of its negotiations and the total
23 payments proposed to be made in the subsequent calendar year. In computing the

1 proposed payments to a municipality, the department shall base its calculations on
2 the values of state facilities, facilities of the University of Wisconsin System
3 Authority described in s. 70.11 (38c), and facilities of the University of Wisconsin
4 Hospitals and Clinics Authority described in s. 70.11 (38), as determined by the
5 department for January 1 of the year preceding the year of the report, and the values
6 of improvements to property in the municipality as determined under s. 70.57 (1) for
7 January 1 of the year preceding the year of the report, and shall also base its
8 calculations on revenues and expenditures of the municipality as reported under s.
9 73.10 (2) for the year preceding the year of the report.

10 *~~0971/P5.540~~*SECTION 2054. 70.119 (7) (a) of the statutes is amended to read:

11 70.119 (7) (a) The department shall make payment from the appropriation
12 under s. 20.835 (5) (a) for municipal services provided by municipalities to state
13 facilities. If the appropriation under s. 20.835 (5) (a) is insufficient to pay the full
14 amount under sub. (6) in any one year, the department shall prorate payments
15 among the municipalities entitled thereto. The University of Wisconsin Hospitals
16 and Clinics Authority shall make payment for municipal services provided by
17 municipalities to facilities of the authority described in s. 70.11 (38). The University
18 of Wisconsin System Authority shall make payment for municipal services provided
19 by municipalities to facilities of the authority described in s. 70.11 (38c).

20 *~~0971/P5.541~~*SECTION 2055. 70.119 (7) (b) of the statutes is amended to read:

21 70.119 (7) (b) The department shall determine the proportionate cost of
22 payments for municipal services provided by a municipality for each program
23 financed from revenues other than general purpose revenues and revenues derived
24 from ~~academic student fees levied by the board of regents of the University of~~

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1 ~~Wisconsin System~~, and for each appropriation made from such revenues which
2 finances the cost of such a program.

3 *~~0971/P5.542~~***SECTION 2056.** 70.119 (7) (c) of the statutes is amended to read:

4 70.119 (7) (c) The department shall assess to the appropriate program revenue
5 and program revenue-service accounts and segregated funds the costs of providing
6 payments for municipal services for the administration of programs financed from
7 program revenues or segregated revenues, ~~except program revenues derived from~~
8 ~~academic student fees levied by the board of regents of the University of Wisconsin~~
9 ~~System~~. If payments are prorated under par. (a) in any year, the department shall
10 assess costs under this paragraph as affected by the proration. The department shall
11 transfer to the general fund an amount equal to the assessments in each year from
12 the appropriate program revenue, program revenue-service and segregated revenue
13 appropriations.

14 *~~1242/P5.40~~***SECTION 2057.** 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

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

3 ~~*-1242/P5.41~~*SECTION 2058. 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 ~~*-1242/P5.42~~*SECTION 2059. 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 s. 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 *~~1242/P5.43~~SECTION 2060. 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~~

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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 *~~1242/P5.44~~**SECTION 2061.** 70.46 (1m) of the statutes is repealed.

4 *~~1242/P5.45~~**SECTION 2062.** 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 *~~1242/P5.46~~**SECTION 2063.** 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 *~~1242/P5.47~~**SECTION 2064.** 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 ***-1242/P5.48*SECTION 2065.** 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 ***-1242/P5.49*SECTION 2066.** 70.46 (4) of the statutes is amended to read:

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 at least once in the 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 *~~1242/P5.50~~*SECTION 2067. 70.47 (1) of the statutes is renumbered 70.47 (1)
15 (a) and amended 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. In towns
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 April. In cities
21 that conduct assessments under s. 70.991, the board shall meet at the council
22 chamber or some place designated by the council and or, in cities of the 1st class, in
23 some place designated by the commissioner of assessments of such cities. Subject
24 to par. (b), a county or regional board of review shall meet at the place designated by
25 the 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 ***-1242/P5.51*SECTION 2068.** 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 ***-1242/P5.52*SECTION 2069.** 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~~ 15 days before the first session of the board of review in any year in
14 which ~~the taxation district conducts a revaluation~~ an assessment is conducted under
15 s. 70.05, the clerk of the board shall publish a class 1 notice, place a notice in at least
16 ~~3~~ public places and place a notice on the door of the ~~town hall, of the village hall, of~~
17 ~~the council chambers or of the city hall~~ place where the board is meeting of the time
18 and place of the first meeting ~~of the board~~ under sub. (3) and of the requirements
19 under sub. (7) (aa) and (ac) to (af). The assessment administrator shall notify the
20 department of revenue of the date and time. A taxpayer who shows that the clerk
21 failed to publish the notice under this subsection may file a claim under s. 74.37.

22 ***-1242/P5.53*SECTION 2070.** 70.47 (3) (a) (intro.) of the statutes is amended
23 to read:

24 70.47 (3) (a) (intro.) At its first meeting, and at subsequent meetings required
25 under sub. (1) (b), the board of review:

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1 ***-1242/P5.54***SECTION 2071. 70.47 (3) (ag) of the statutes is amended to read:

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

6 ***-1242/P5.55***SECTION 2072. 70.47 (3) (ar) of the statutes is repealed.

7 ***-1242/P5.56***SECTION 2073. 70.47 (3) (b) of the statutes is repealed.

8 ***-1242/P5.57***SECTION 2074. 70.47 (5) of the statutes is amended to read:

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

11 ***-1242/P5.58***SECTION 2075. 70.47 (6m) (a) (intro.) of the statutes is amended
12 to read:

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

17 ***-1242/P5.59***SECTION 2076. 70.47 (6m) (a) 1. of the statutes is amended to
18 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
22 before the objection is heard if the objection is allowed under sub. (3) (a), requests the
23 removal, except that no more than one member of the board of review may be
24 removed under this subdivision.

25 ***-1242/P5.60***SECTION 2077. 70.47 (6m) (b) of the statutes is amended to read:

1 70.47 (6m) (b) A member of a board of review who would violate s. 19.59 by
2 hearing an objection shall recuse himself or herself from that hearing. The
3 municipal board of review clerk shall provide to the department of revenue an
4 affidavit declaring whether the requirement under this paragraph is fulfilled.

5 *-1242/P5.61*SECTION 2078. 70.47 (6r) of the statutes is amended to read:

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

10 *-1242/P5.62*SECTION 2079. 70.47 (7) (bb) of the statutes is repealed.

11 *-1242/P5.63*SECTION 2080. 70.47 (7) (c) of the statutes is repealed.

12 *-1242/P5.64*SECTION 2081. 70.47 (7) (d) of the statutes is created to read:

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

20 *-1242/P5.65*SECTION 2082. 70.47 (8) (d) of the statutes is amended to read:

21 70.47 (8) (d) It may and upon request of ~~either the assessor or the objector~~ shall
22 compel the attendance of witnesses ~~for hearing~~, except objectors who may testify by
23 telephone, and the production of all books, inventories, appraisals, documents and
24 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.

3 ***-1242/P5.66*SECTION 2083.** 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.

4 ***-1242/P5.67*SECTION 2084.** 70.47 (10) (c) of the statutes is amended to read:

5 70.47 (10) (c) Subpoena such witnesses, except objectors who may testify by
6 telephone, as it deems necessary to testify concerning the value of such property and,
7 ~~except in the case of an assessment made by a county assessor pursuant to s. 70.99,~~
8 the expense incurred shall be a charge against the district entity conducting the
9 assessment pursuant to s. 70.991.

10 ***-1242/P5.68*SECTION 2085.** 70.47 (12) of the statutes is amended to read:

11 70.47 (12) NOTICE OF DECISION. Prior to final adjournment, the board of review
12 shall provide the objector, or the appropriate party under sub. (10), notice by personal
13 delivery or by mail, return receipt required, of the amount of the assessment as
14 finalized by the board and an explanation of appeal rights and procedures under sub.
15 (13) and ss. 70.85, 74.35 and 74.37. Upon delivering or mailing the notice under this
16 subsection, the clerk of the board of review shall prepare an affidavit specifying the
17 date when that notice was delivered or mailed.

18 ***-1242/P5.69*SECTION 2086.** 70.47 (13) of the statutes is amended to read:

19 70.47 (13) REVIEW. ~~Except as provided in this subsection and in ss. 70.85 and~~
20 ~~74.37,~~ an appeal from the determination of the board of review shall be by an action
21 for certiorari commenced within 90 days after the taxpayer receives the notice under
22 sub. (12). The action shall be given preference. If the court on the appeal finds any

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

22 *~~1242/P5.70~~SECTION 2087. 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) (c), 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.~~

15 *~~1242/P5.71~~SECTION 2088. 70.47 (16) (c) of the statutes is repealed.

16 *~~1242/P5.72~~SECTION 2089. 70.49 (4) of the statutes is amended to read:

17 70.49 (4) In this section "assessor" means an assessor or any person appointed
18 or designated under s. ~~70.055~~ or 70.75.

19 *~~1242/P5.73~~SECTION 2090. 70.50 of the statutes is amended to read:

20 **70.50 Delivery of roll.** ~~Except in counties that have a county assessment~~
21 ~~system under s. 70.99 and in cities of the 1st class and in 2nd class cities that have~~
22 ~~a board of assessors under s. 70.075 the~~ The assessor shall, on or before the first
23 Monday in May ~~April~~, deliver the completed assessment roll and all the sworn
24 statements and valuations of personal property to the clerk of the town, city or
25 village, who shall file and preserve them in the clerk's office. ~~On or before the first~~

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1 ~~Monday in April, a county assessor under s. 70.99 shall deliver the completed~~
2 ~~assessment roll and all sworn statements and valuations of personal property to the~~
3 ~~clerks of the towns, cities and villages in the county, who shall file and preserve them~~
4 ~~in the clerk's office.~~

5 ***-1242/P5.74*SECTION 2091.** 70.501 of the statutes is amended to read:

6 **70.501 Fraudulent valuations by assessor.** Any assessor, or person
7 appointed or designated under s. ~~70.055 or~~ 70.75, who intentionally fixes the value
8 of any property assessed by that person at less or more than the true value thereof
9 prescribed by law for the valuation of the same, or intentionally omits from
10 assessment any property liable to taxation in the assessment district, or otherwise
11 intentionally violates or fails to perform any duty imposed upon that person by law
12 relating to the assessment of property for taxation, shall forfeit to the state not less
13 than \$50 nor more than \$250.

14 ***-1242/P5.75*SECTION 2092.** 70.503 of the statutes is amended to read:

15 **70.503 Civil liability of assessor or member of board of review.** If any
16 assessor, or person appointed or designated under s. ~~70.055 or~~ 70.75, or any member
17 of the board of review of any assessment district is guilty of any violation or omission
18 of duty as specified in ss. 70.501 and 70.502, such persons shall be liable in damages
19 to any person who may sustain loss or injury thereby, to the amount of such loss or
20 injury; and any person sustaining such loss or injury shall be entitled to all the
21 remedies given by law in actions for damages for tortious or wrongful acts. This
22 section does not apply to the department of revenue or its employees when appointed
23 or designated under s. ~~70.055 or~~ 70.75.

24 ***-1242/P5.76*SECTION 2093.** 70.51 (1) of the statutes is amended to read:

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

14 *~~1242/P5.77~~*SECTION 2094. 70.51 (2) of the statutes is amended to read:

15 70.51 (2) The county clerk of any county having a population of 500,000 or more
16 and containing a city of the 1st class that conducts assessments under s. 70.991 (3)
17 shall deliver the county clerk's certificates of apportionment of taxes to the
18 commissioner of assessments instead of the city clerk of such city.

19 *~~1242/P5.78~~*SECTION 2095. 70.57 (1) (a) of the statutes is amended to read:

20 70.57 (1) (a) The department of revenue before August 15 ~~1~~ of each year shall
21 complete the valuation of the property of each county and taxation district of the
22 state. From all the sources of information accessible to it the department shall
23 determine and assess by class the value of all property subject to general property
24 taxation in each county and taxation district. If the department is satisfied that the

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1 assessment by a county or regional assessment unit assessor under s. ~~70.99~~ 70.991
2 is at full value, it may adopt that value as the state's full value.

3 *~~0971/P5.543~~*SECTION 2096. 70.58 (1) of the statutes is amended to read:

4 70.58 (1) Except as provided in sub. (2), there is levied an annual tax of
5 two-tenths of one mill for each dollar of the assessed valuation of the property of the
6 state as determined by the department of revenue under s. 70.57, for the purpose of
7 acquiring, preserving and developing the forests of the state and for the purpose of
8 forest crop law and county forest law administration and aid payments, ~~for grants~~
9 ~~to forestry cooperatives under s. 36.56~~, and for the acquisition, purchase and
10 development of forests described under s. 25.29 (7) (a) and (b), the proceeds of the tax
11 to be paid into the conservation fund. The tax shall not be levied in any year in which
12 general funds are appropriated for the purposes specified in this section, equal to or
13 in excess of the amount which the tax would produce.

14 *~~1242/P5.79~~*SECTION 2097. 70.75 (1) (a) 1. of the statutes is amended to read:

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

1 *~~1242/P5.80~~*SECTION 2098. 70.75 (1) (a) 2. of the statutes is repealed.

2 *~~1242/P5.81~~*SECTION 2099. 70.75 (1) (b) of the statutes is amended to read:

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

8 *~~1242/P5.82~~*SECTION 2100. 70.75 (3) of the statutes is amended to read:

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

23 *~~1242/P5.83~~*SECTION 2101. 70.85 of the statutes is repealed.

24 *~~1242/P5.84~~*SECTION 2102. 70.855 (3) of the statutes is amended to read:

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1 70.855 (3) ASSESSOR DUTY. The assessor of the ~~municipality~~ where the property
2 is located shall use the department's valuation of the property under sub. (2) for
3 determining the property's value on the assessment roll, adjusted, to the best of the
4 assessor's ability, to reflect the assessment ratio of other property located in the
5 municipality.

6 *~~1242/P5.85~~*SECTION 2103. 70.99 of the statutes, as affected by 2015
7 Wisconsin Act (this act), is repealed.

 ****NOTE: This is reconciled s. 70.99. This SECTION has been affected by drafts with
the following LRB numbers:-1242/P2 and -1059/7.

8 *~~1059/9.64~~*SECTION 2104. 70.99 (3) (a) of the statutes is amended to read:

9 70.99 (3) (a) The ~~office~~ division of ~~state employment relations~~ personnel
10 management in the department of administration shall recommend a reasonable
11 salary range for the county assessor for each county based upon pay for comparable
12 work or qualifications in that county. If, by contractual agreement under s. 66.0301,
13 2 or more counties join to employ one county assessor with the approval of the
14 secretary of revenue, the ~~office~~ division of ~~state employment relations~~ personnel
15 management shall recommend a reasonable salary range for the county assessor
16 under the agreement. The department of revenue shall assist the county in
17 establishing the budget for the county assessor's offices, including the number of
18 personnel and their qualifications, based on the anticipated workload.

19 *~~1242/P5.86~~*SECTION 2105. 70.991 of the statutes is created to read:

20 **70.991 County and regional assessment.** (1) Beginning with the property
21 tax assessments as of January 1, 2017, each county shall assess all parcels of real and
22 personal property located within its boundaries, except for parcels assessed under
23 sub. (2) or (3) or under s. 70.855 or 70.995.

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

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

8 1. The procedure for hiring and removing the regional assessment
9 administrator.

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

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

15 4. The number of county residents who will serve on the regional board of
16 review.

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

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

21 **(3)** (a) A 1st or 2nd class city that is assessing the property within its
22 boundaries as of January 1, 2015, may continue to assess that property, except that
23 the city shall become subject to assessment by the county or regional assessment unit
24 in which the city is located if during any subsequent year the city fails to employ at
25 least 75 percent of the staff it employed in 2015 who are directly involved with

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1 assessing property, not including clerical positions, or the city fails to assess all
2 property at full value. The assessor shall assess property classified as agricultural
3 under s. 70.32 (2) (a) 4., undeveloped under s. 70.32 (2) (a) 5., or agricultural forest
4 under s. 70.32 (2) (a) 5m, consistent with standards established in this chapter. If
5 a city becomes subject to county or regional assessment unit assessments under this
6 paragraph, the county or regional assessment unit shall conduct all subsequent
7 assessments.

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

12 (c) Beginning with the property tax assessments as of January 1, 2017, if a 1st
13 or 2nd class city conducting its own assessments under par. (a) elects to have the
14 county or regional assessment unit assess the property within the city's boundaries,
15 the city shall notify the board of the county or counties in which the city is located
16 no later than the first Monday in February of the year prior to the year in which the
17 county or regional assessment unit shall conduct assessments. If a city elects to have
18 the county or regional assessment unit conduct its assessments, the county or
19 regional 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 satisfies the standards established by the department of
23 revenue. An assessment administrator employed under this subsection shall
24 maintain his or her assessment certification in the manner determined by the
25 department of revenue. For purposes of this subsection, the assessment

1 administrator is an employee of the county or, in the case of a regional assessment
2 unit, an employee of the most populous county in the regional assessment unit,
3 unless otherwise specified in the ordinance 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 full values of all parcels
20 assessed under sub. (1) for the county or regional assessment unit to the department
21 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).

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1 (d) The department of revenue shall then publish the values determined under
2 par. (c) as the full values no later than August 1 of each year, beginning in 2017. The
3 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 ~~*-1242/P5.87*~~**SECTION 2106.** 70.995 (8) (f) of the statutes is amended to read:

18 70.995 (8) (f) No manufacturing property assessment may be reviewed in a
19 proceeding under s. 70.75 ~~or 70.85~~, but such assessment may be reviewed in
20 reassessment proceedings under s. 70.75 (1).

21 ~~*-1242/P5.88*~~**SECTION 2107.** 70.995 (11) of the statutes is amended to read:

22 70.995 (11) ~~If any county appoints a county assessor under s. 70.99~~ With regard
23 to county and regional assessment unit assessors, the department of revenue shall
24 nevertheless assess the property described in subs. (1) and (2) and shall continue to
25 assess such property when required by this section, and the notice to the municipal

1 assessor required by sub. (6) shall, in such case be made directly to the county or
2 regional assessment unit assessor.

3 *~~0275/P3.1~~SECTION 2108. 71.01 (6) (a) of the statutes is repealed.

4 *~~0275/P3.2~~SECTION 2109. 71.01 (6) (g) of the statutes is amended to read:

5 71.01 (6) (g) For taxable years that begin after December 31, 2008, and before
6 January 1, 2011, for natural persons and fiduciaries, except fiduciaries of nuclear
7 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
8 Internal Revenue Code as amended to December 31, 2008, excluding sections 103,
9 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
10 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
11 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
12 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
13 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
14 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336,
15 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309,
16 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section
17 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates
18 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,
19 207, 209, 503, and 513 of P.L. 109-222, P.L. 109-432, P.L. 110-28, P.L. 110-140, P.L.
20 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185, P.L. 110-234,
21 sections 110, 113, and 301 of P.L. 110-245, P.L. 110-246, except section 15316 of P.L.
22 110-246, P.L. 110-289, except section 3093 of P.L. 110-289, P.L. 110-317, and P.L.
23 110-343, except section 301 of division B and section 313 of division C of P.L. 110-343,
24 and as amended by sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of
25 division B of P.L. 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of P.L.

SECTION 2109

1 111-203, section 215 of P.L. 111-226, section 2112 of P.L. 111-240, and P.L. 111-325,
2 and P.L. 113-168, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L.
3 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L.
4 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
5 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
6 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
7 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202
8 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
9 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
10 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
11 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.
12 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.
13 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
14 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
15 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
16 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
17 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
18 P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
19 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
20 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
21 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
22 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
23 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and 513 of P.L.
24 109-222, P.L. 109-227, P.L. 109-280, P.L. 110-245, excluding sections 110, 113, and
25 301 of P.L. 110-245, section 15316 of P.L. 110-246, section 3093 of P.L. 110-289,

1 section 301 of division B and section 313 of division C of P.L. 110-343, P.L. 110-351,
2 P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division
3 B of P.L. 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of P.L.
4 111-203, section 215 of P.L. 111-226, section 2112 of P.L. 111-240, and P.L. 111-325,
5 and P.L. 113-168. The Internal Revenue Code applies for Wisconsin purposes at the
6 same time as for federal purposes. Amendments to the federal Internal Revenue
7 Code enacted after December 31, 2008, do not apply to this paragraph with respect
8 to taxable years beginning after December 31, 2008, and before January 1, 2011,
9 except that changes to the Internal Revenue Code made by sections 1261, 1262, 1401,
10 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 301 of P.L.
11 111-147, P.L. 111-192, section 1601 of P.L. 111-203, section 215 of P.L. 111-226,
12 section 2112 of P.L. 111-240, and P.L. 111-325, and P.L. 113-168, and changes that
13 indirectly affect the provisions applicable to this subchapter made by sections 1261,
14 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 301
15 of P.L. 111-147, P.L. 111-192, section 1601 of P.L. 111-203, section 215 of P.L.
16 111-226, section 2112 of P.L. 111-240, and P.L. 111-325, and P.L. 113-168, apply for
17 Wisconsin purposes at the same time as for federal purposes.

18 ***-0275/P3.3*****SECTION 2110.** 71.01 (6) (h) of the statutes is amended to read:

19 71.01 (6) (h) For taxable years that begin after December 31, 2010, and before
20 January 1, 2013, for natural persons and fiduciaries, except fiduciaries of nuclear
21 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
22 Internal Revenue Code as amended to December 31, 2010, excluding sections 103,
23 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
24 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
25 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,

SECTION 2110

1 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
2 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
3 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336,
4 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309,
5 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section
6 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates
7 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,
8 207, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410,
9 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432,
10 P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L.
11 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b),
12 (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245,
13 P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.
14 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317,
15 P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313
16 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401,
17 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L.
18 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908,
19 and 10909 of P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L.
20 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and
21 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113
22 of P.L. 111-240, and P.L. 111-312, and as amendeded by section 902 of P.L. 112-240 and
23 by P.L. 113-168, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L.
24 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L.
25 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.