

1 **62.02 Repeal of special charters.** All special charters for cities of the 2nd,
2 3rd and 4th classes are hereby repealed and such cities are hereby incorporated
3 under this subchapter. The city clerk shall forthwith certify the boundaries of such
4 city to the secretary of state administration, who shall file the same and issue to such
5 city a certificate of incorporation as of the date when this subchapter became
6 effective, and record the same.

7 *~~1025/3.6~~**SECTION 1946.** 62.075 (5) of the statutes is amended to read:

8 62.075 (5) NOTICE OF ENTRY OF JUDGMENT; UPON WHOM SERVED. A certified copy
9 of every such order shall be filed with the town and city clerk and with the county
10 clerk and 4 copies with the secretary of state administration. The secretary of state
11 administration shall forward 2 copies to the department of transportation and one
12 copy to the department of revenue.

13 *~~1242/P5.19~~**SECTION 1947.** 62.09 (1) (a) of the statutes is amended to read:

14 62.09 (1) (a) The officers shall be a mayor, treasurer, clerk, comptroller,
15 attorney, engineer, one or more assessors unless the city is assessed by ~~a county~~ an
16 assessor under s. ~~70.99~~ 70.991, one or more constables as determined by the common
17 council, a local health officer, as defined in s. 250.01 (5), or local board of health, as
18 defined in s. 250.01 (3), street commissioner, board of police and fire commissioners
19 except in cities where not applicable, chief of police except in a city where it is not
20 applicable, chief of the fire department except in a city where it is not applicable, chief
21 of a combined protective services department except in a city where it is not
22 applicable, board of public works, 2 alderpersons from each aldermanic district, and
23 such other officers or boards as are created by law or by the council. If one
24 alderperson from each aldermanic district is provided under s. 66.0211 (1), the
25 council may, by ordinance adopted by a two-thirds vote of all its members and

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1 approved by the electors at a general or special election, provide that there shall be
2 2 alderpersons from each aldermanic district. If a city creates a combined protective
3 services department under s. 62.13 (2e) (a) 1., it shall create the office of chief of such
4 a department and shall abolish the offices of chief of police and chief of the fire
5 department.

6 ***-0971/P5.526*SECTION 1948.** 62.234 (7) of the statutes is amended to read:

7 62.234 (7) APPLICABILITY TO LOCAL GOVERNMENTS AND AGENCIES. An ordinance
8 enacted under this section is applicable to activities conducted by a unit of local
9 government and an agency of that unit of government. An ordinance enacted under
10 this section is not applicable to activities conducted by an agency, as defined under
11 s. 227.01 (1) but also including the office of district attorney and the University of
12 Wisconsin System Authority, which is subject to the state plan promulgated or a
13 memorandum of understanding entered into under s. 281.33 (2).

14 ***-1025/3.7*SECTION 1949.** 62.26 (7) of the statutes is amended to read:

15 62.26 (7) CHANGE OF CITY NAME. The name of any city of the fourth class shall
16 be changed if a majority of the electors shall address a written petition therefor to
17 the council designating the new name, and the council shall by a two-thirds vote of
18 all the members adopt an ordinance changing to such new name. The change shall
19 be in effect upon publication of the ordinance in the official paper, and the filing of
20 a copy thereof ~~in the office of~~ with the secretary of state administration.

21 ***-1023/3.1*SECTION 1950.** 66.0137 (4m) (title) of the statutes is amended to
22 read:

23 66.0137 (4m) (title) JOINT SELF-INSURED PLANS AND STOP LOSS INSURANCE.

24 ***-1023/3.2*SECTION 1951.** 66.0137 (4m) (bm) of the statutes is created to read:

1 66.0137 (4m) (bm) A technical college district and one or more other technical
2 college districts, that together have at least 100 employees, may jointly do any of the
3 following:

4 1. Provide health care benefits to their officers and employees on a self-insured
5 basis.

6 2. Procure stop loss insurance.

7 3. Self-insure stop loss risk.

8 *~~1023/3.3~~SECTION 1952. 66.0137 (4m) (c) of the statutes is amended to read:

9 66.0137 (4m) (c) Any plan under par. (b) or (bm) 1. shall comply with the
10 provisions listed in sub. (4).

11 *~~1025/3.8~~SECTION 1953. 66.0203 (7) (a) of the statutes is amended to read:

12 66.0203 (7) (a) No action to contest the validity of an incorporation on any
13 grounds, whether procedural or jurisdictional, may be commenced after 60 days from
14 the date of issuance of the certificate of incorporation by the secretary of state
15 administration.

16 *~~1025/3.9~~SECTION 1954. 66.0211 (5) of the statutes is amended to read:

17 66.0211 (5) CERTIFICATION OF INCORPORATION. If a majority of the votes in an
18 incorporation referendum are cast in favor of a village or city, the clerk of the circuit
19 court shall certify the fact to the secretary of state administration and supply the
20 secretary of state administration with a copy of a description of the legal boundaries
21 of the village or city and the associated population and a copy of a plat of the village
22 or city. Within 10 days of receipt of the description and plat, the secretary of state
23 administration shall forward 2 copies to the department of transportation and one
24 copy each to the department of administration and the department of revenue. The

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1 secretary of state administration shall issue a certificate of incorporation and record
2 the certificate.

3 ***-1025/3.10*SECTION 1955.** 66.0213 (4) (a) of the statutes is amended to read:

4 66.0213 (4) (a) Within 10 days after incorporation of the village or city, the
5 county clerk of the county in which the petition was filed shall fix a time for the first
6 election, and where appropriate designate the polling place or places, and name 3
7 inspectors of election for each place. The time for the election shall be fixed no less
8 than 40 nor more than 50 days after the date of the certificate of incorporation issued
9 by the secretary of state administration, irrespective of any other provision in the
10 statutes. Nomination papers shall conform to ch. 8 to the extent applicable.
11 Nomination papers shall be signed by not less than 5% nor more than 10% of the total
12 votes cast at the referendum election, and be filed no later than 15 days before the
13 time fixed for the election. Ten days' previous notice of the election shall be given by
14 the county clerk by publication in the newspapers selected under s. 66.0211 (2) and
15 by posting notices in 3 public places in the village or city, but failure to give notice
16 does not invalidate the election.

17 ***-1025/3.11*SECTION 1956.** 66.0213 (6) of the statutes is amended to read:

18 66.0213 (6) REORGANIZATION OF CITY AS VILLAGE. If the population of any city falls
19 below 1,000 as determined by the United States census, the council may upon filing
20 of a petition conforming to the requirements of s. 8.40 containing the signatures of
21 at least 15% of the electors submit at any general or city election the question
22 whether the city shall reorganize as a village. If three-fifths of the votes cast on the
23 question are for reorganization the mayor and council shall record the return in the
24 office of the register of deeds, file a certified copy with the clerk of the circuit court,
25 and immediately call an election, to be conducted as are village elections, for the

1 election of village officers. Upon the qualification of the officers, the board of trustees
2 shall declare the city reorganized as a village, and the reorganization is effective.
3 The clerk shall certify a copy of the declaration to the secretary of state
4 administration who shall file the declaration and endorse a memorandum of the
5 declaration on the record of the certificate of incorporation of the city. Rights and
6 liabilities of the city continue in favor of or against the village. Ordinances, so far
7 as within the power of the village, remain in force until changed.

8 ***-1025/3.12*SECTION 1957.** 66.0215 (5) of the statutes is amended to read:

9 66.0215 (5) CERTIFICATE OF INCORPORATION. If a majority of the votes are cast
10 in favor of a city the clerk shall certify the fact to the secretary of state
11 administration, together with the result of the census, if any, and 4 copies of a
12 description of the legal boundaries of the town and 4 copies of a plat of the town. The
13 secretary of state administration shall then issue a certificate of incorporation, and
14 record the certificate in a book kept for that purpose. Two copies of the description
15 and plat shall be forwarded by the secretary of state administration to the
16 department of transportation and one copy to the department of revenue.

17 ***-1025/3.13*SECTION 1958.** 66.0216 (5) of the statutes is amended to read:

18 66.0216 (5) CERTIFICATE OF INCORPORATION. If a majority of the votes are cast
19 in favor of a city or village, the town clerk shall certify that fact to the secretary of
20 state administration together with 4 copies of a description of the legal boundaries
21 of the town, and 4 copies of a plat of the town. The town clerk shall also send the
22 secretary of state administration an incorporation fee of \$1,000. Upon receipt of the
23 town clerk's certification, the incorporation fee, and other required documents, the
24 secretary of state administration shall issue a certificate of incorporation and record
25 the certificate in a book kept for that purpose. The secretary of state administration

1 shall provide 2 copies of the description and plat to the department of transportation
2 and one copy to the department of revenue. The town clerk shall also transmit a copy
3 of the certification and the resolution under sub. (1) to the county clerk.

4 ***-1025/3.14*SECTION 1959.** 66.0216 (6) of the statutes is amended to read:

5 66.0216 (6) ACTION. No action to contest the validity of an incorporation under
6 this section on any grounds, whether procedural or jurisdictional, may be
7 commenced after 60 days from the date of issuance of the certificate of incorporation
8 by the secretary of state administration. In any such action, the burden of proof as
9 to all issues is upon the person bringing the action to show that the incorporation is
10 not valid. An action contesting an incorporation shall be given preference in the
11 circuit court.

12 ***-0224/P3.10*SECTION 1960.** 66.0217 (9) (a) of the statutes is amended to read:

13 66.0217 (9) (a) The clerk of a city or village which has annexed territory shall
14 file immediately with the secretary of state administration a certified copy of the
15 ordinance, certificate and plat, and shall send one copy to each company that
16 provides any utility service in the area that is annexed. The city or village shall also
17 file with the county clerk or board of election commissioners the report required by
18 s. 5.15 (4) (bg). The clerk shall record the ordinance with the register of deeds and
19 file a signed copy of the ordinance with the clerk of any affected school district.
20 Failure to file, record or send does not invalidate the annexation and the duty to file,
21 record or send is a continuing one. The ordinance that is filed, recorded or sent shall
22 describe the annexed territory and the associated population. The information filed
23 with the secretary of state administration shall be utilized in making
24 recommendations for adjustments to entitlements under the federal revenue
25 sharing program and distribution of funds under ch. 79. The clerk shall certify

1 annually to the secretary of state administration and record with the register of
2 deeds a legal description of the total boundaries of the municipality as those
3 boundaries existed on December 1, unless there has been no change in the 12 months
4 preceding.

****NOTE: This is reconciled s. 66.0217 (9) (a). This SECTION has been affected by
drafts with the following LRB numbers: LRB-0224/P2 and LRB-1025/2.

5 ***-1025/3.15*SECTION 1961.** 66.0217 (9) (b) of the statutes is amended to read:
6 66.0217 (9) (b) Within 10 days of receipt of the ordinance, certificate and plat,
7 the secretary of state administration shall forward 2 copies of the ordinance,
8 certificate and plat to the department of transportation, one copy to the department
9 of administration, one copy to the department of revenue, one copy to the department
10 of public instruction, one copy to the department, one copy to the department of
11 natural resources, one copy to the department of agriculture, trade and consumer
12 protection and 2 copies to the clerk of the municipality from which the territory was
13 annexed.

14 ***-1025/3.16*SECTION 1962.** 66.0219 (7) of the statutes is amended to read:
15 66.0219 (7) APPEAL. An appeal from the order of the circuit court is limited to
16 contested issues determined by the circuit court. An appeal shall not stay the
17 conduct of the referendum election, if one is ordered, but the statement of the election
18 results and the copies of the certificate and plat may not be filed with the secretary
19 of state administration until the appeal has been determined.

20 ***-0224/P3.11*SECTION 1963.** 66.0221 (1) of the statutes is amended to read:
21 66.0221 (1) Upon its own motion and subject to sub. (3) and ss. 66.0301 (6) (d)
22 and 66.0307 (7), a city or village, by a two-thirds vote of the entire membership of
23 its governing body, may enact an ordinance annexing territory which comprises a

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1 portion of a town or towns and which was completely surrounded by territory of the
2 city or village on December 2, 1973. The ordinance shall include all surrounded town
3 areas except those that are exempt by mutual agreement of all of the governing
4 bodies involved. The annexation ordinance shall contain a legal description of the
5 territory and the name of the town or towns from which the territory is detached.
6 Upon enactment of the ordinance, the city or village clerk immediately shall file 6
7 certified copies of the ordinance ~~in the office of~~ with the secretary of state
8 administration, together with 6 copies of a scale map. The city or village shall also
9 file with the county clerk or board of election commissioners the report required by
10 s. 5.15 (4) (bg). The secretary of state administration shall forward 2 copies of the
11 ordinance and scale map to the department of transportation, one copy to the
12 department of natural resources, one copy to the department of revenue and one copy
13 to the department of administration. This subsection does not apply if the town
14 island was created only by the annexation of a railroad right-of-way or drainage
15 ditch. This subsection does not apply to land owned by a town government which has
16 existing town government buildings located on the land. No town island may be
17 annexed under this subsection if the island consists of over 65 acres or contains over
18 100 residents. Section 66.0217 (11) applies to annexations under this subsection.
19 Except as provided in sub. (2), after December 2, 1973, no city or village may, by
20 annexation, create a town area which is completely surrounded by the city or village.

****NOTE: This is reconciled s. 66.0221 (1). This SECTION has been affected by drafts
with the following LRB numbers: LRB-0224/P2 and LRB-1025/2.

21 ***-0224/P3.12*SECTION 1964.** 66.0223 (1) of the statutes is amended to read:

22 66.0223 (1) In addition to other methods provided by law and subject to sub.

23 (2) and ss. 66.0301 (6) (d) and 66.0307 (7), territory owned by and lying near but not

1 necessarily contiguous to a village or city may be annexed to a village or city by
2 ordinance enacted by the board of trustees of the village or the common council of the
3 city, provided that in the case of noncontiguous territory the use of the territory by
4 the city or village is not contrary to any town or county zoning regulation. The
5 ordinance shall contain the exact description of the territory annexed and the names
6 of the towns from which detached, and attaches the territory to the village or city
7 upon the filing of 7 certified copies of the ordinance ~~in the office of~~ with the secretary
8 of state administration, together with 7 copies of a plat showing the boundaries of
9 the territory attached. The city or village shall also file with the county clerk or board
10 of election commissioners the report required by s. 5.15 (4) (bg). Two copies of the
11 ordinance and plat shall be forwarded by the secretary of ~~state~~ administration to the
12 department of transportation, one copy to the department of administration, one
13 copy to the department of natural resources, one copy to the department of revenue
14 and one copy to the department of public instruction. Within 10 days of filing the
15 certified copies, a copy of the ordinance and plat shall be mailed or delivered to the
16 clerk of the county in which the annexed territory is located. Sections 66.0203 (8) (c)
17 and 66.0217 (11) apply to annexations under this section.

****NOTE: This is reconciled s. 66.0223 (1). This SECTION has been affected by drafts
with the following LRB numbers: LRB-0224/P2 and LRB-1025/2.

18 ***-1025/3.17*SECTION 1965.** 66.0227 (5) of the statutes is amended to read:
19 66.0227 (5) The ordinance, certificate and plat shall be filed and recorded in
20 the same manner as annexations under s. 66.0217 (9) (a). The requirements for the
21 secretary of state administration are the same as in s. 66.0217 (9) (b).

22 ***-0224/P3.13*SECTION 1966.** 66.0231 of the statutes is amended to read:

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1 **66.0231 Notice of certain litigation affecting municipal status or**
2 **boundaries.** If a proceeding under ss. 61.187, 61.189, 61.74, 62.075, 66.0201 to
3 66.0213, 66.0215, 66.0216, 66.0217, 66.0221, 66.0223, 66.0227, 66.0301 (6), or
4 66.0307 or other sections relating to an incorporation, annexation, consolidation,
5 dissolution or detachment of territory of a city or village is contested by instigation
6 of legal proceedings, the clerk of the city or village involved in the proceedings shall
7 file with the secretary of state administration 4 copies of a notice of the
8 commencement of the action. The clerk shall file with the secretary of state
9 administration 4 copies of any judgments rendered or appeals taken in such cases.
10 The notices or copies of judgments that are required under this section may also be
11 filed by an officer or attorney of any party of interest. If any judgment has the effect
12 of changing the municipal boundaries, the city or village clerk shall also file with the
13 county clerk or board of election commissioners the report required by s. 5.15 (4) (bg).
14 The secretary of state administration shall forward to the department of
15 transportation 2 copies and to the department of revenue and the department of
16 administration one copy each of any notice of action or judgment filed with the
17 secretary of state administration under this section.

****NOTE: This is reconciled s. 66.0231. This SECTION has been affected by drafts
with the following LRB numbers: LRB-0224/P2 and LRB-1025/2.

18 *~~1502/1.5~~***SECTION 1967.** 66.0301 (1) (a) of the statutes is amended to read:
19 66.0301 (1) (a) Except as provided in pars. (b) and (c), in this section
20 “municipality” means the state or any department or agency thereof, or any city,
21 village, town, county, school district, public library system, public inland lake
22 protection and rehabilitation district, sanitary district, farm drainage district,
23 metropolitan sewerage district, sewer utility district, solid waste management

1 system created under s. 59.70 (2), local exposition district created under subch. II of
2 ch. 229, local professional baseball park district created under subch. III of ch. 229,
3 local professional football stadium district created under subch. IV of ch. 229, local
4 cultural arts district created under subch. V of ch. 229, local sports and
5 entertainment district created under subch. VI of ch. 229, long-term care district
6 under s. 46.2895, water utility district, mosquito control district, municipal electric
7 company, county or city transit commission, commission created by contract under
8 this section, taxation district, regional planning commission, housing authority
9 created under s. 66.1201, redevelopment authority created under s. 66.1333,
10 community development authority created under s. 66.1335, or city-county health
11 department.

12 *~~1461/P2.217~~***SECTION 1968.** 66.0301 (1) (a) of the statutes, as affected by
13 2015 Wisconsin Act (this act), is amended to read:

14 66.0301 (1) (a) Except as provided in pars. (b) and (c), in this section
15 “municipality” means the state or any department or agency thereof, or any city,
16 village, town, county, school district, public library system, public inland lake
17 protection and rehabilitation district, sanitary district, farm drainage district,
18 metropolitan sewerage district, sewer utility district, solid waste management
19 system created under s. 59.70 (2), local exposition district created under subch. II of
20 ch. 229, local professional baseball park district created under subch. III of ch. 229,
21 local professional football stadium district created under subch. IV of ch. 229, local
22 cultural arts district created under subch. V of ch. 229, local sports and
23 entertainment district created under subch. VI of ch. 229, ~~long-term care district~~
24 ~~under s. 46.2895~~, water utility district, mosquito control district, municipal electric
25 company, county or city transit commission, commission created by contract under

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1 this section, taxation district, regional planning commission, housing authority
2 created under s. 66.1201, redevelopment authority created under s. 66.1333,
3 community development authority created under s. 66.1335, or city–county health
4 department.

****NOTE: This is reconciled s. 66.0301 (1) (a). This SECTION has been affected by
drafts with the following LRB numbers: –1461/P1 and –1502/2.

5 ***-1025/3.18*SECTION 1969.** 66.0301 (6) (e) of the statutes is amended to read:

6 66.0301 (6) (e) A boundary change included in an agreement under this
7 subsection shall be accomplished by the enactment of an ordinance by the governing
8 body designated to do so in the agreement. The filing and recording requirements
9 under s. 66.0217 (9) (a), as they apply to cities and villages under s. 66.0217 (9) (a),
10 apply to municipalities under this subsection. The requirements for the secretary
11 of state administration under s. 66.0217 (9) (b), as they apply under that section,
12 apply to the secretary of state administration when he or she receives an ordinance
13 that is filed under this subsection.

14 ***-1025/3.19*SECTION 1970.** 66.0307 (10) of the statutes is amended to read:

15 66.0307 (10) BOUNDARY CHANGE ORDINANCE; FILING AND RECORDING
16 REQUIREMENTS. A boundary change under a cooperative plan shall be accomplished
17 by the enactment of an ordinance by the governing body designated to do so in the
18 plan. The filing and recording requirements under s. 66.0217 (9) (a), as they apply
19 to cities and villages under s. 66.0217 (9) (a), apply to municipalities under this
20 subsection. The requirements for the secretary of state administration are the same
21 as those required in s. 66.0217 (9) (b).

22 ***-0971/P5.527*SECTION 1971.** 66.0316 (6) (intro.) of the statutes is amended
23 to read:

1 66.0316 (6) TRAINING AND ASSISTANCE. (intro.) The board of regents of the
2 University of Wisconsin System Authority shall direct the extension to assist
3 councils created under this section in performing their duties under subs. (4) and (5).
4 The board of regents shall ensure that council members are trained in how to do all
5 of the following:

6 *~~0971/P5.528~~*SECTION 1972. 66.0410 (2) (a) of the statutes is amended to
7 read:

8 66.0410 (2) (a) A political subdivision may not enact an ordinance or adopt a
9 resolution that prohibits, and the Board of Regents of the University of Wisconsin
10 System Authority may not ~~promulgate a rule or adopt a resolution prohibiting~~
11 prohibit, the resale of any ticket for an amount that is equal to or less than the ticket's
12 face value.

13 *~~0971/P5.529~~*SECTION 1973. 66.0410 (2) (b) of the statutes is amended to
14 read:

15 66.0410 (2) (b) If a political subdivision or the Board of Regents of the
16 University of Wisconsin System has in effect on April 22, 2004 an ordinance, ~~rule,~~
17 ~~or resolution,~~ or prohibition that is inconsistent with par. (a), the ordinance, ~~rule,~~
18 ~~or resolution,~~ or prohibition does not apply and may not be enforced.

19 *~~0602/P4.6~~*SECTION 1974. 66.0417 (1) of the statutes is amended to read:

20 66.0417 (1) An employee or agent of a local health department designated by
21 ~~the department of health services under s. 254.69 (2) or the department of~~
22 ~~agriculture, trade and consumer protection under s. 97.41 or 97.615 (2)~~ may enter,
23 at reasonable hours, any premises for which the local health department issues a
24 permit license under s. 97.41 or ~~254.69 (2)~~ 97.615 (2) to inspect the premises, secure
25 samples or specimens, examine and copy relevant documents and records, or obtain

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1 photographic or other evidence needed to enforce ~~subch. VII of ch. 254, ch. 97 or s.~~
2 ~~254.47~~, relating to those premises. If samples of food are taken, the local health
3 department shall pay or offer to pay the market value of those samples. The local
4 health department, ~~department of health services~~ or department of agriculture,
5 trade and consumer protection shall examine the samples and specimens secured
6 and shall conduct other inspections and examinations needed to determine whether
7 there is a violation of ~~subch. VII of ch. 254, ch. 97 or s. 254.47~~, rules adopted by the
8 ~~departments~~ department under those statutes, ordinances adopted by the village,
9 city or county or regulations adopted by the local board of health under s. 97.41 (7)
10 or ~~254.69~~ 97.615.

11 *~~0602/P4.7~~**SECTION 1975.** 66.0417 (2) of the statutes is amended to read:

12 66.0417 (2) (a) Whenever, as a result of an examination, a village, city or county
13 has reasonable cause to believe that any examined food constitutes, or that any
14 construction, sanitary condition, operation or method of operation of the premises or
15 equipment used on the premises creates an immediate danger to health, the
16 administrator of the village, city or county agency responsible for the village's, city's
17 or county's agent functions under s. 97.41 or ~~254.69 (2)~~ 97.615 (2) may issue a
18 temporary order and cause it to be delivered to the ~~permittee~~ licensee, or to the owner
19 or custodian of the food, or to both. The order may prohibit the sale or movement of
20 the food for any purpose, prohibit the continued operation or method of operation of
21 specific equipment, require the premises to cease any other operation or method of
22 operation which creates the immediate danger to health, or set forth any
23 combination of these requirements. The administrator may order the cessation of
24 all operations authorized by the ~~permit~~ license only if a more limited order does not
25 remove the immediate danger to health. Except as provided in par. (c), no temporary

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 1976.** 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

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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 1977.** 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 1978.** 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 1979.** 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 1980.** 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 1981.** 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 1982.** 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.

SECTION 1982

****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 1983.** 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 1984.** 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 1985.** 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 1986.** 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 1987.** 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 1988.** 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 1989.** 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 1990.** 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 1991.** 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 1991

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 1992.** 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 1993.** 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 1994.** 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 ~~Corperation~~ 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 1995.** 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 1996.** 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 1997.** 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 1998

1 ***-1215/P3.101*****SECTION 1998.** 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 1999.** 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 2000.** 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 2001.** 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 2002.** 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 2003.** 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 2004.** 66.1201 (16) (a) of the statutes is amended to
25 read:

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

3 *~~-1215/P3.108~~*SECTION 2005. 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 2006. 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 2007. 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 2008. 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 2009. 67.03 (7) of the statutes is renumbered 67.03 (7)
25 (a).

1 ***-0541/P3.2*SECTION 2010.** 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 2011.** 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 2012.** 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 2012

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 2013.** 69.30 (1) (bd) of the statutes is repealed.

6 ***-1461/P2.222*SECTION 2014.** 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 2015.** 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 2016. 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 2017. 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 2018. 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 2019

1 ***-1242/P5.26*****SECTION 2019.** 70.05 (5) (b) of the statutes is repealed.

2 ***-1242/P5.27*****SECTION 2020.** 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 2021.** 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 2022.** 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 2023.** 70.05 (5) (d) of the statutes is repealed.

25 ***-1242/P5.31*****SECTION 2024.** 70.05 (5) (f) of the statutes is repealed.

1 *~~1242/P5.32~~***SECTION 2025.** 70.05 (5) (g) of the statutes is repealed.

2 *~~1242/P5.33~~***SECTION 2026.** 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

SECTION 2026

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 2027. 70.055 of the statutes is repealed.

8 *-1242/P5.35*SECTION 2028. 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 2029. 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 2030. 70.075 of the statutes is repealed.

20 *-1242/P5.38*SECTION 2031. 70.08 of the statutes is repealed.

21 *-1242/P5.39*SECTION 2032. 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 2033.** 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 2034.** 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 2035.** 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 2036. 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 2037. 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 2038. 70.114 (1) (a) of the statutes is renumbered 70.114
16 (1) (am).

17 *~~0785/1.3~~*SECTION 2039. 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 2040. 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 2041.** 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 2042.** 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 2043. 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 2044. 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 2045. 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 2046. 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 2047. 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 2048. 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 2049. 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 2050. 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 2051. 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 2052. 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 2053. 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 2054. 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 2055.** 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 2056.** 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 2057.** 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 apply 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 2058.** 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 2059.** 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 2060.** 70.46 (1m) of the statutes is repealed.

4 *~~1242/P5.45~~**SECTION 2061.** 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 2062.** 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 2063.** 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 2064.** 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 ^{regional} 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 ^{regional} 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 ^{regional} 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 2065.** 70.46 (4) of the statutes is amended to read:

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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 2066. 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 2067. 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 2068. 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 2069. 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 2070. 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 2071. 70.47 (3) (ar) of the statutes is repealed.

7 ***-1242/P5.56***SECTION 2072. 70.47 (3) (b) of the statutes is repealed.

8 ***-1242/P5.57***SECTION 2073. 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 2074. 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 2075. 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 2076. 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 2077. 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 2078. 70.47 (7) (bb) of the statutes is repealed.

11 *-1242/P5.63*SECTION 2079. 70.47 (7) (c) of the statutes is repealed.

12 *-1242/P5.64*SECTION 2080. 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 2081. 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~~

SECTION 2081

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 2082.** 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 2083.** 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 2084.** 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 2085.** 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 2086. 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

SECTION 2086

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~~