Fiscal Estimate - 2017 Session

☑ Original ☐ Updated	Corrected	Supplemental			
LRB Number 17-5093/1	Introduction Number	AB-0838			
Description Changes to board of review proceedings and elimination of the property tax assessment freeze (suggested as remedial legislation by the Department of Revenue)					
Fiscal Effect					
Appropriations Reve		###\$\$\$\$\$ *			
Permissive Mandatory Perm 2. Decrease Costs 4. Decrease	5.Types of Lo Governmen Affected Towns rease Revenue missive Mandatory Mandatory School Districts	t Units Village Cities Others WTCS			
Fund Sources Affected Affected Ch. 20 Appropriations					
GPR FED PRO PRS SEG SEGS					
Agency/Prepared By	Authorized Signature	Date			
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Fiscal Estimate Narratives DOR 1/23/2018

LRB Number 17-5093/1	Introduction Number	AB-0838	Estimate Type	Original	
Description					
Changes to board of review proceedings and elimination of the property tax assessment freeze					
(suggested as remedial legislation by the Department of Revenue)					

Assumptions Used in Arriving at Fiscal Estimate

Section 70.105 stats., provides an assessment freeze on replacement property for property owners who conveyed their property to a public entity under condemnation or the threat of condemnation. Under 70.105, a homeowner forced to sell for a public roadway expansion could have the replacement property assessment frozen at a vacant parcel's value for 5 years—even though an improvement to the parcel existed during the 5-year period. Gottlieb v. the City of Milwaukee (1967) ruled the provision violated the state's uniformity clause and therefore unconstitutional.

The bill repeals section 70.105 from the statutes. This provision has no fiscal impact since the Wisconsin Supreme Court ruled the provision unconstitutional in 1967.

The bill also repeals sections of the state statutes regarding board of review proceedings that were determined to be unconstitutional in Nankin v. Village of Shorewood (2001) and Metropolitan Associates v. City of Milwaukee (2011).

The provisions related to the board of review proceedings have no fiscal effect as they have not been enforced in several years.

Long-Range Fiscal Implications