



## Fiscal Estimate Narratives

DOR 1/18/2017

LRB Number	17-1280/1	Introduction Number	AB-0014	Estimate Type	Original
<b>Description</b> Eliminating the property tax assessment freeze					

### Assumptions Used in Arriving at Fiscal Estimate

Wis. Stat. 70.105 provides an assessment freeze on replacement property for 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 if an improvement to the parcel occurred during the 5-year period. *Gottlieb v. the City of Milwaukee* (1967) ruled that the provision violated the uniformity clause of the Wisconsin Constitution.

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

### Long-Range Fiscal Implications