



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2017 Wisconsin Act 358
[2017 Assembly Bill 838]

**Department of Revenue
Remedial Legislation**

2017 Wisconsin Act 358 is remedial legislation introduced by the Law Revision Committee, at the request of the Department of Revenue, that makes changes relating to board of review proceedings and property tax assessments.

The Act does the following:

- Deletes a property tax assessment freeze applicable to certain replacement property that was found unconstitutional by the Wisconsin Supreme Court in *Gottlieb v. City of Milwaukee*, 33 Wis. 2d 408, 147 N.W.2d 633 (1967).
- Repeals language the Wisconsin Supreme Court found unconstitutional in *Metropolitan Associates v. City of Milwaukee*, 2011 WI 20, and reinstates statutory language that existed prior to the modifications made by 2007 Wisconsin Act 86 deemed unconstitutional by the court.
- Deletes a provision preventing residents of a county with a population of 500,000 or more from using the process for filing a claim or action for excessive assessment established in s. 74.37, Stats. The Wisconsin Supreme Court found this subsection unconstitutional in *Nankin v. Village of Shorewood*, 2001 WI 92.

Effective date: The Act took effect on April 18, 2018, and the deletion of a property tax assessment freeze applicable to certain replacement property first applies to taxes based on the assessment as of January 1, 2019.

Prepared by: Michael Queensland, Senior Staff Attorney

April 27, 2018

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.