



2021 SENATE BILL 1028

February 24, 2022 - Introduced by Senators KOOYENGA and DARLING, cosponsored by Representatives DITTRICH and CABRAL-GUEVARA. Referred to Committee on Financial Institutions and Revenue.

- 1 **AN ACT** *to amend* 70.337 (6) of the statutes; **relating to:** the notice to complete
2 the property tax exemption form.

Analysis by the Legislative Reference Bureau

Under current law, the owner of property that is exempt from the property tax must file a form with the taxation district clerk by March 31 of each even-numbered year in order to claim the exemption. The property owner must specify on the form the property owner's name and address, a legal description of the property, a description of any improvements to the property, and the estimated fair market value of the property. Under current law, if the clerk does not receive the form by March 31 of the even-numbered year, the clerk must send a notice to the property owner, by certified mail, indicating that the property will be appraised at the owner's expense for assessment purposes if the clerk does not receive the completed form within 30 days following the day on which the notice is sent. Under the bill, during that 30-day period, the clerk must attempt to contact the property owner by email and by phone to notify the owner that the owner must send the completed form to the clerk before the end of the 30-day period.

For further information see the local fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

