

WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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CLEARINGHOUSE RULE 13-036

Comments

[<u>NOTE</u>: All citations to "Manual" in the comments below are to the <u>Administrative Rules Procedures Manual</u>, prepared by the Legislative Reference Bureau and the Legislative Council Staff, dated November 2011.]

1. Statutory Authority

SECTION 7 states that the agency has established levels of certification for assessors in the Wisconsin Property Assessment Manual, which will be revised after every decennial census. However, s. 73.09 (1), Stats., requires that the agency establish, *by rule*, the levels of certification for assessors and assessment personnel. Under what authority does the agency establish the certification levels in its Wisconsin Property Assessment Manual, rather than by rule (which is required under s. 73.09 (1), Stats.)?

2. Form, Style and Placement in Administrative Code

a. In SECTIONS 2, 4, and 7, the treatment clause of each section should follow the style prescribed in s. 1.04 (2) (a) 2. (Example), Manual.

b. In s. Tax 12.065 (6), the existing zip code should be stricken in its entirety and the updated zip code should be underscored immediately following the strike-through. [s. 1.06 (2), Manual.]

c. In SECTION 13, to make it clear that the entire contents of subch. I of ch. Tax 18 are repealed and not only the title of that subchapter, the agency might consider splitting the treatment in SECTION 13 into two SECTIONS, one that treats subch. I and one that treats subch. II (title).

d. The initial regulatory flexibility analysis need not be included following the rule text, because it is stated in the analysis that the rule does not affect small businesses.

4. Adequacy of References to Related Statutes, Rules and Forms

In s. Tax 18.04, "subchapter <u>chapter</u>" should replace "subchapter" to reflect the elimination of subchapters in ch. Tax 18. Similarly, the agency should amend s. Tax 18.05 (intro.) to replace "subchapter" with "chapter". [s. 1.07 (2), Manual.]