

NOTICE OF PROPOSED GUIDANCE DOCUMENT

Property Assessment Information – 2019 Act 140 and 2019 Act 185

Pursuant to s. 227.112, Wis. Stats., the Wisconsin Department of Revenue is hereby seeking comment on the following proposed property assessment information for 2019 Act 140 and 2019 Act 185.

Page	Subject
2	Certification
3-4	Property assessment publication updates for 2019 Act 140 and 2019 Act 185.

PUBLIC COMMENTS AND DEADLINE FOR SUBMISSION

Comments may be submitted to Wisconsin Department of Revenue until May 25, 2020 by:
Emailing bapdor@wisconsin.gov

LOCATION OF PROPOSED GUIDANCE

The final version of the guidance documents will be posted at
<https://www.revenue.wi.gov/Pages/HTML/govpub.aspx#property> to allow for ongoing comment.


AGENCY CONTACT PERSON

Scott Shields
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Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE

A handwritten signature in black ink, appearing to read "Peter W. Barca". The signature is written in a cursive style with a large initial "P" and "B".

Peter Barca

Secretary of Revenue

2020 Wisconsin Property Assessment Manual: revenue.wi.gov/documents/wpam20.pdf

Chapter 1 (pg. 15-16)

The law also provides methods of appointing town assessors. There are two different ways that a town may change from an elected assessor to an appointed assessor. One way is through a referendum, the other is by a vote of the electors at the town meeting. The provisions for appointing assessors are listed in sec. 60.307 Wis. Stats. ~~This section also~~ Sec. 60.30(2)(b), Wis. Stats., provides that no assessor may hold the office of treasurer and assessor at the same time. In addition, it allows the electors of a town, by referendum held at a regular or special election, to vote to combine the offices of the assessor and clerk, to take effect at the expiration of the current terms of both officers.

Chapter 21 (pg. 13)

~~In addition to open meeting requirements under sec. 19.84(1)(b), Wis. Stats.,~~ at least 15 days prior to the first BOR session (except for any year that the taxation district conducts a revaluation under sec. 70.05, Wis. Stats., the notice shall be sent at least 30 days before the meeting of the BOR), the clerk of the BOR shall publish a class 1 notice, ~~place a notice in at least three public places and on the door of the Village Hall or City Hall, if the place of meeting has been otherwise designated under Ch 985~~ of the time and place of the first meeting of the BOR under sec. 70.47(3), Wis. Stats., and of the requirements under sub (7)(aa) and (ac) to (af). A taxpayer who shows that the clerk failed to publish the notice may file a claim under sec. 74.37, Wis. Stats.

NOTE: 2019 Wisconsin Act 185 created sec. 70.47(3)(a)2., Wis. Stats. Under the new law, regardless if the 2020 assessment roll is completed at the time of the 45-day period beginning on the 4th Monday of April, the BOR may publish a class 1 notice under ch. 985 that the BOR has adjourned and will proceed under sec. 70.47(2), Wis. Stats., when the BOR conducts the first session.

2020 Board of Review Guide: revenue.wi.gov/DOR%20Publications/pb056.pdf

(pg. 2) Table of Contents (underneath heading and above "I. Guide Information"):

See the Wisconsin Department of Revenue web page for current Property Assessment and Taxation Information on COVID-19.

(pg. 7)

2. Posting Notice Under Sec. 70.47(2), Wis. Stats. Where to post a notice

~~Place a notice in at least three public places and on the door of the building where the municipality regularly meets-At least 15 days (30 days in revaluation years) before the first session, a municipality with an official newspaper must publish a class 1 notice under Ch 985 of the time and place of the first meeting. If a municipality is not required to and does not have an official newspaper, the clerk may, in lieu of newspaper publication:~~

- Post the notice in at least three public places likely to give notice to persons affected, or
- Post in at least one public place likely to give notice to persons affected and placed electronically on an Internet site maintained by the municipality.

The notice posted before the act or event requiring notice shall be posted and, if applicable, placed electronically, no later than the time specified for the first newspaper publication.

If adjournment is for more than one day, the clerk must post a notice of the adjournment on the outer door of the meeting place, stating when the meeting will reconvene

NOTE: 2019 Wisconsin Act 185 created sec. 70.47(3)(a)2., Wis. Stats. Under the new law, regardless if the 2020 assessment roll is completed at the time of the 45-day period beginning on the 4th Monday of April, the BOR may publish a class 1 notice under Ch. 985 that the BOR has adjourned and will proceed under sec. 70.47(2), Wis. Stats., when the BOR conducts the first session.

3. Posting Notice Under the Open Meeting State Law, Sec. 19.84(1), Wis. Stats.

~~The clerk must provide notice of the meeting (1) to those news media who have filed a written request for such notice and (2) to any official newspaper, or if none exists, to a news medium likely to give notice in the area.~~

~~The clerk shall also post a notice to the public using one of the following methods:~~

- Posting a notice in at least three public places likely to give notice to persons affected
- Posting a notice in at least one public place likely to give notice to persons affected and placing a notice electronically on the governmental body's Internet site
- By paid publication in a news medium likely to give notice to persons affected

43. Notifying Property Owners of Hearing

B. Participants

1. BOR Meetings are Open to the Public

BOR meetings are open to the public. No formal action of any kind may be introduced, deliberated on or adopted at any BOR closed session.

~~At least 15 days, 30 days in revaluation years, before the first session, the BOR clerk must publish a class 1 notice. The clerk must place a notice in at least three public places. The clerk must also place a notice on the door of the town (or village) hall, of the council chambers or of the city hall stating the time and place of the first BOR meeting. The clerk should consult the statutes for other information to include on the notice.~~

2020 Municipal Officials Guide (pg. 27): revenue.wi.gov/DOR%20Publications/pb062.pdf

Towns – [sec. 60.307, Wis. Stats.](#), provides that if authorized by the Town meeting, the Town **Board** may select assessors by appointment. If the Town has a civil service system, the assessor and any assistants may be appointed under that method. If the town does not have or adopt a civil service system, the town board appoints assessors on the basis of merit, experience and general qualifications for a term not to exceed ~~three-five~~ years.