



State of Wisconsin
1997 - 1998 LEGISLATURE

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**ASSEMBLY SUBSTITUTE AMENDMENT 2,
TO 1997 ASSEMBLY BILL 355**

February 10, 1998 - Offered by JOINT COMMITTEE ON FINANCE.

1 **AN ACT to repeal** 70.47 (7) (b); **to amend** 70.365, 70.45, 70.47 (3) (b), 70.47 (7)
2 (a), 70.47 (9) (a) and 73.09 (7) (a); **to repeal and recreate** 70.47 (2) and 70.47
3 (3) (a); and **to create** 70.46 (4), 70.47 (3) (ag), (ah), (ak), (aL) and (ar), 70.47 (6m),
4 70.47 (6r), 70.47 (7) (ac), (ad), (ae) and (af), 70.47 (8) (g), (h) and (i) and 73.03
5 (52) and (54) of the statutes; **relating to:** notices of changed assessments,
6 assessors' viewing of property and board of review training and procedures.

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

7 **SECTION 1.** 70.365 of the statutes is amended to read:
8 **70.365 (title) Notice of higher changed assessment.** When the assessor
9 ~~places a valuation of~~ assesses any taxable real property, or of any improvements
10 taxed as personal property under s. 77.84 (1), ~~which is \$300 or more higher and~~
11 arrives at a different total than the ~~valuation placed on~~ assessment of it for the
12 previous year, the assessor shall notify the person assessed if the address of the

1 person is known to the assessor, otherwise the occupant of the property. The notice
2 shall be in writing and shall be sent by ordinary mail at least ~~10~~ 15 days before the
3 meeting of the board of review or before the meeting of the board of assessors in 1st
4 class cities and in 2nd class cities that have a board of assessors under s. 70.075 and
5 shall contain the amount of the ~~increased~~ changed assessment and the time, date and
6 place of the meeting of the local board of review or of the board of assessors. However,
7 if the assessment roll is not complete, the notice shall be sent by ordinary mail at
8 least ~~10~~ 15 days prior to the date to which the board of review has adjourned. The
9 assessor shall attach to the assessment roll a statement that the notices required by
10 this section have been mailed and failure to receive the notice shall not affect the
11 validity of the ~~increased~~ changed assessment, the resulting ~~increased~~ changed tax,
12 the procedures of the board of review or of the board of assessors or the enforcement
13 of delinquent taxes by statutory means. The secretary of revenue shall by rule
14 prescribe the form of the notice required under this section. The form shall include
15 information notifying the taxpayer of the procedures to be used to object to the
16 assessment.

17 **SECTION 2.** 70.45 of the statutes is amended to read:

18 **70.45 Return and examination of rolls.** When the assessment rolls have
19 been completed in cities of the 1st class, they shall be delivered to the commissioner
20 of assessments, in all other cities to the city clerk, in villages to the village clerk and
21 in towns to the town clerk. These At least 15 days before the first day on which the
22 assessment rolls are open for examination, these officials shall have published a
23 class 1 notice if applicable, or posted notice, under ch. 985, in anticipation of the roll
24 delivery as provided in s. 70.50, that on certain days, therein named, the assessment
25 rolls will be open for examination by the taxable inhabitants, which notice may

1 assign a day or days for each ward, where there are separate assessment rolls for
2 wards, for the inspection of rolls. The assessor shall be present for at least 2 hours
3 while the assessment roll is open for inspection. Instructional material under s.
4 73.03 (52) shall be available at the meeting. On examination the commissioner of
5 assessments, assessor or assessors may make changes that are necessary to perfect
6 the assessment roll or rolls, and after the corrections are made the roll or rolls shall
7 be submitted by the commissioner of assessments or clerk of the municipality to the
8 board of review.

9 **SECTION 3.** 70.46 (4) of the statutes is created to read:

10 70.46 (4) No board of review may be constituted unless it includes at least one
11 voting member who, within 2 years of the board's first meeting, has attended a
12 training session under s. 73.03 (54) and unless that member is the municipality's
13 chief executive officer or that officer's designee. The municipal clerk shall provide
14 an affidavit to the department of revenue stating whether the requirement under
15 this subsection has been fulfilled.

16 **SECTION 4.** 70.47 (2) of the statutes is repealed and recreated to read:

17 70.47 (2) NOTICE. At least 15 days before the first session of the board of review,
18 the clerk of the board of review shall publish a class 1 notice, place a notice in at least
19 3 public places and place a notice on the door of the town hall, of the village hall, of
20 the council chambers or of the city hall of the time and place of the first meeting of
21 the board of review under sub. (3) and of the requirements under sub. (7) (aa) and
22 (ac) to (af). A taxpayer who shows that the clerk failed to publish the notice under
23 this subsection may file a claim under s. 74.37.

24 **SECTION 5.** 70.47 (3) (a) of the statutes is repealed and recreated to read:

25 70.47 (3) (a) At its first meeting, the board of review:

1 1. Shall receive the assessment roll and sworn statements from the clerk.

2 2. Shall be in session at least 2 hours for taxpayers to appear and examine the
3 assessment roll and other assessment data.

4 3. Shall schedule for hearing each written objection that it receives during the
5 first 2 hours of the meeting or that it received prior to the first meeting.

6 4. Shall grant a waiver of the 48-hour notice of an intent to file a written or oral
7 objection if a property owner who does not meet the notice requirement appears
8 before the board during the first 2 hours of the meeting, shows good cause for failure
9 to meet the 48-hour notice requirement and files a written objection.

10 5. May hear any written objections if the board gave notice of the hearing to the
11 property owner and the assessor at least 48 hours before the beginning of the
12 scheduled meeting or if both the property owner and the assessor waive the 48-hour
13 notice requirement.

14 **SECTION 6.** 70.47 (3) (ag), (ah), (ak), (aL) and (ar) of the statutes are created to
15 read:

16 70.47 **(3)** (ag) The assessor shall be present at the first meeting of the board of
17 review.

18 (ah) For each properly filed written objection that the board receives and
19 schedules during its first meeting, but does not hear at the first meeting, the board
20 shall notify each objector and the assessor, at least 48 hours before an objection is to
21 be heard, of the time of that hearing. If, during any meeting, the board determines
22 that it cannot hear some of the written objections at the time scheduled for them, it
23 shall create a new schedule, and it shall notify each objector who has been
24 rescheduled, at least 48 hours before the objection is to be heard, of the new time of
25 the hearing.

1 (ak) If an objector fails to provide written or oral notice of an intent to object
2 48 hours before the first scheduled meeting, fails to request a waiver of the notice
3 requirement under par. (a) 4., appears before the board at any time up to the end of
4 the 5th day of the session or up to the end of the final day of the session if the session
5 is less than 5 days, files a written objection and provides evidence of extraordinary
6 circumstances; the board of review may waive all notice requirements and hear the
7 objection.

8 (aL) If the assessment roll is not completed at the time of the first meeting, the
9 board shall adjourn for the time necessary to complete the roll, and shall post a
10 written notice on the outer door of the place of meeting stating the time to which the
11 meeting is adjourned.

12 (ar) With respect to the assessment rolls of taxing districts prepared by a county
13 assessor, the board of review as constituted under s. 70.99 (10) shall schedule a
14 meeting in each taxing jurisdiction on specific dates and shall comply with the
15 provisions of this subsection and sub. (2) in each taxing district.

16 **SECTION 7.** 70.47 (3) (b) of the statutes is amended to read:

17 70.47 (3) (b) The municipal governing body may by ordinance or resolution
18 designate hours, other than those set forth in par. (a), during which the board shall
19 hold its first meeting, but not fewer than ~~4~~ 2 hours on the first meeting day between
20 8 a.m. and midnight. Such change in the time shall not become effective unless notice
21 thereof is published in the official newspaper if in a city, or posted in not less than
22 3 public places if in any other municipality, at least ~~10~~ 15 days before such first
23 meeting.

24 **SECTION 8.** 70.47 (6m) of the statutes is created to read:

1 70.47 **(6m)** REMOVAL OF A MEMBER. (a) A municipality, except a 1st class city
2 or a 2nd class city, shall remove, for the hearing on an objection, a member of the
3 board of review if any of the following conditions applies:

4 1. A person who is objecting to a valuation, at the time that the person provides
5 written or oral notice of an intent to file an objection and at least 48 hours before the
6 first scheduled session of the board of review or at least 48 hours before the objection
7 is heard if the objection is allowed under sub. (3) (a), requests the removal, except
8 that no more than one member of the board of review may be removed under this
9 subdivision.

10 2. A member of the board of review has a conflict of interest under an ordinance
11 of the municipality in regard to the objection.

12 3. A member of the board of review has a bias in regard to the objection and,
13 if a party requests the removal of a member for a bias, the party submits with the
14 request an affidavit stating that the party believes that the member has a personal
15 bias or prejudice against the party and stating the nature of that bias or prejudice.

16 (b) A member of a board of review who would violate s. 19.59 by hearing an
17 objection shall recuse himself or herself from that hearing. The municipal clerk shall
18 provide to the department of revenue an affidavit declaring whether the requirement
19 under this paragraph is fulfilled.

20 (c) If a member or members are removed under par. (a) or are recused under
21 par. (b), the board may replace the member or members or its remaining members
22 may hear the objection, except that no fewer than 3 members may hear the objection.

23 **SECTION 9.** 70.47 (6r) of the statutes is created to read:

24 70.47 **(6r)** COMMENTS. Any person may provide to the municipal clerk written
25 comments about valuations, assessment practices and the performance of an

1 assessor. The clerk shall provide all of those comments to the appropriate municipal
2 officer.

3 **SECTION 10.** 70.47 (7) (a) of the statutes is amended to read:

4 70.47 (7) (a) The board of review may not hear an objection to the amount or
5 valuation of property unless, at least 48 hours before the board's first scheduled
6 meeting, the objector provides to the board's clerk written or oral notice of an intent
7 to file an objection, except that, upon a showing of good cause and the submission of
8 a written objection, the board shall waive that requirement during the first 2 hours
9 of the board's first scheduled meeting, and the board may waive that requirement up
10 to the end of the 5th day of the session or up to the end of the final day of the session
11 if the session is less than 5 days with proof of extraordinary circumstances for failure
12 to meet the 48-hour notice requirement and failure to appear before the board of
13 review during the first 2 hours of the first scheduled meeting. Objections to the
14 amount or valuation of property shall first be made in writing and filed with the clerk
15 of the board of review prior to adjournment of public hearings by the board. If the
16 board is in session 5 days, including its first meeting and any adjourned meetings,
17 all objections shall be filed within such time unless failure to file within such time
18 is waived by the board upon a showing of good cause for such failure within the first
19 2 hours of the board's first scheduled meeting, except that, upon evidence of
20 extraordinary circumstances, the board may waive that requirement up to the end
21 of the 5th day of the session or up to the end of the final day of the session if the session
22 is less than 5 days. The board may require such objections to be submitted on forms
23 approved by the department of revenue, and the board shall require that any forms
24 include stated valuations of the property in question. Persons who own land and
25 improvements to that land may object to the aggregate valuation of that land and

1 improvements to that land, but no person who owns land and improvements to that
2 land may object only to the valuation of that land or only to the valuation of
3 improvements to that land. No person shall be allowed in any action or proceedings
4 to question the amount or valuation of property unless such written objection has
5 been filed and such person in good faith presented evidence to such board in support
6 of such objections and made full disclosure before said board, under oath of all of that
7 person's property liable to assessment in such district and the value thereof. The
8 requirement that it be in writing may be waived by express action of the board.

9 **SECTION 11.** 70.47 (7) (ac), (ad), (ae) and (af) of the statutes are created to read:

10 70.47 (7) (ac) After the first meeting of the board of review and before the
11 board's final adjournment, no person who is scheduled to appear before the board of
12 review may contact, or provide information to, a member of the board about that
13 person's objection except at a session of the board.

14 (ad) No person may appear before the board of review, testify to the board by
15 telephone or contest the amount of any assessment unless, at least 48 hours before
16 the first meeting of the board or at least 48 hours before the objection is heard if the
17 objection is allowed under sub. (3) (a), that person provides to the clerk of the board
18 of review notice as to whether the person will ask for removal under sub. (6m) (a) and
19 if so which member will be removed and the person's reasonable estimate of the
20 length of time that the hearing will take.

21 (ae) When appearing before the board, the person shall specify, in writing, the
22 person's estimate of the value of the land and of the improvements that are the
23 subject of the person's objection and specify the information that the person used to
24 arrive at that estimate.

1 (af) No person may appear before the board of review, testify to the board by
2 telephone or object to a valuation; if that valuation was made by the assessor or the
3 objector using the income method; unless the person supplies to the assessor all of
4 the information about income and expenses, as specified in the manual under s.
5 73.03 (2a), that the assessor requests. The municipality or county shall provide by
6 ordinance for the confidentiality of information about income and expenses that is
7 provided to the assessor under this paragraph and shall provide exceptions for
8 persons using the information in the discharge of duties imposed by law or of the
9 duties of their office or by order of a court. The information that is provided under
10 this paragraph, unless a court determines that it is inaccurate, is not subject to the
11 right of inspection and copying under s. 19.35 (1).

12 **SECTION 12.** 70.47 (7) (b) of the statutes is repealed.

13 **SECTION 13.** 70.47 (8) (g), (h) and (i) of the statutes are created to read:

14 70.47 (8) (g) All determinations of objections shall be by roll call vote.

15 (h) The assessor shall provide to the board specific information about the
16 validity of the valuation to which objection is made and shall provide to the board the
17 information that the assessor used to determine that valuation.

18 (i) The board shall presume that the assessor's valuation is correct. That
19 presumption may be rebutted by a sufficient showing by the objector that the
20 valuation is incorrect.

21 **SECTION 14.** 70.47 (9) (a) of the statutes is amended to read:

22 70.47 (9) (a) From the evidence before it the board shall determine whether the
23 assessor's ~~valuation~~ assessment is correct. If the assessment is too high or too low,
24 it the board shall raise or lower the same assessment accordingly and shall state on
25 the record the correct assessment and that that assessment is reasonable in light of

1 all of the relevant evidence that the board received. A majority of the members of the
2 board present at the meeting to make the determination shall constitute a quorum
3 for purposes of making such determination, and a majority vote of the quorum shall
4 constitute the determination. In the event there is a tie vote, the assessor's valuation
5 assessment shall be sustained.

6 **SECTION 15.** 73.03 (52) and (54) of the statutes are created to read:

7 **73.03 (52)** To publish instructional material that provides information to
8 persons who wish to object to valuations under s. 70.47 and to distribute that
9 material in sufficient quantity to taxation districts.

10 **(54)** To provide or approve suitable training sessions at suitable times and
11 instructional material for board of review members.

12 **SECTION 16.** 73.09 (7) (a) of the statutes is amended to read:

13 **73.09 (7) (a)** The secretary of revenue or a designee may revoke the certification
14 of any assessor, assessment personnel or expert appraiser for the practice of any
15 fraud or deceit in obtaining certification, or any negligence, incompetence or
16 misconduct, including making a fraudulent change in the assessment roll after it is
17 opened for examination under s. 70.47 (3).

18 **SECTION 17. Initial applicability.**

19 (1) This act first applies to assessments as of January 1, 2000.

20 (END)