



**SENATE SUBSTITUTE AMENDMENT 1,
TO SENATE BILL 414**

February 4, 2014 – Offered by Senator DARLING.

1 **AN ACT** *to amend* 70.365, 70.47 (2) and 70.47 (8) (intro.); and *to create* 70.47
2 (8m) of the statutes; **relating to:** objecting to property tax assessments.

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

3 **SECTION 1.** 70.365 of the statutes is amended to read:

4 **70.365 Notice of changed assessment.** When the assessor assesses any
5 taxable real property, or any improvements taxed as personal property under s. 77.84
6 (1), and arrives at a different total than the assessment of it for the previous year,
7 the assessor shall notify the person assessed if the address of the person is known
8 to the assessor, otherwise the occupant of the property. If the assessor determines
9 that land assessed under s. 70.32 (2r) for the previous year is no longer eligible to be
10 assessed under s. 70.32 (2r), and the current classification under s. 70.32 (2) (a) is not
11 undeveloped, agricultural forest, productive forest land, or other, the assessor shall

1 notify the person assessed if the assessor knows the person's address, or otherwise
2 the occupant of the property, that the person assessed may be subject to a conversion
3 charge under s. 74.485. Any notice issued under this section shall be in writing and
4 shall be sent by ordinary mail at least ~~15~~ 30 days before the meeting of the board of
5 review ~~or, 25 days~~ before the meeting of the board of assessors in 1st class cities, and
6 30 days before the meeting of the board of assessors in 2nd class cities that have a
7 board of assessors under s. 70.075 and, The notice shall contain the amount of the
8 changed assessment and the time, date, and place of the meeting of the local board
9 of review or of the board of assessors. However, if the assessment roll is not complete,
10 the notice shall be sent by ordinary mail at least ~~15~~ 30 days prior to the date to which
11 the board of review or board of assessors has adjourned, except that the notice shall
12 be sent 25 days prior to the date to which the board of assessors in 1st class cities has
13 adjourned. The assessor shall attach to the assessment roll a statement that the
14 notices required by this section have been mailed and failure to receive the notice
15 shall not affect the validity of the changed assessment, the resulting changed tax, the
16 procedures of the board of review or of the board of assessors or the enforcement of
17 delinquent taxes by statutory means. After the person assessed or the occupant of
18 the property receives notice under this section, if the assessor changes the
19 assessment as a result of the examination of the rolls as provided in s. 70.45 and the
20 person assessed waives, in writing and on a form prescribed or approved by the
21 department of revenue, the person's right to the ~~15-day~~ notice of the changed
22 assessment under this section, no additional notice is required under this section.
23 The secretary of revenue shall prescribe the form of the notice required under this
24 section. The form shall include information notifying the taxpayer of the procedures

1 to be used to object to the assessment. The form shall also indicate whether the
2 person assessed may be subject to a conversion charge under s. 74.485.

3 **SECTION 2.** 70.47 (2) of the statutes is amended to read:

4 70.47 (2) NOTICE. At least ~~15~~ 30 days before the first session of the board of
5 review, or 25 days before the first session of the board of assessors in a 1st class city,
6 the clerk of the board ~~of review~~ shall publish a class 1 notice, place a notice in at least
7 3 public places and place a notice on the door of the town hall, of the village hall, of
8 the council chambers or of the city hall of the time and place of the first meeting of
9 the board ~~of review~~ under sub. (3) and of the requirements under sub. (7) (aa) and
10 (ac) to (af). A taxpayer who shows that the clerk failed to publish the notice under
11 this subsection may file a claim under s. 74.37.

12 **SECTION 3.** 70.47 (8) (intro.) of the statutes is amended to read:

13 70.47 (8) HEARING. (intro.) The board shall hear upon oath all persons who
14 appear before it in relation to the assessment. Instead of appearing in person at the
15 hearing, the board may allow the property owner, or the property owner's
16 representative, at the request of either person, to appear before the board, under
17 oath, by telephone or to submit written statements, under oath, to the board. The
18 board shall hear upon oath, by telephone, all ill or disabled persons who present to
19 the board a letter from a physician, osteopath, physician assistant, as defined in s.
20 448.01 (6), or advanced practice nurse prescriber certified under s. 441.16 (2) that
21 confirms their illness or disability. At the request of the property owner or the
22 property owner's representative, the board may postpone and reschedule a hearing
23 under this subsection, but may not postpone and reschedule a hearing more than
24 once during the same session for the same property. The board at such hearing shall
25 proceed as follows:

1 **SECTION 4.** 70.47 (8m) of the statutes is created to read:

2 70.47 **(8m)** HEARING WAIVER. The board may, at the request of the taxpayer or
3 assessor, or at its own discretion, waive the hearing of an objection under sub. (8) or,
4 in a 1st class city, under sub. (16) and allow the taxpayer to have the taxpayer’s
5 assessment reviewed under sub. (13). For purposes of this subsection, the board
6 shall submit the notice of decision under sub. (12) using the amount of the taxpayer’s
7 assessment as the finalized amount. For purposes of this subsection, if the board
8 waives the hearing, the waiver disallows the taxpayer’s claim on excessive
9 assessment under s. 74.37 (3) and, notwithstanding the time period under s. 74.37
10 (3) (d), the taxpayer has 60 days from the notice of the hearing waiver in which to
11 commence an action under s. 74.37 (3) (d).

12 **SECTION 5. Initial applicability.**

13 (1) This act first applies to the property tax assessments as of January 1, 2015.

14 **(END)**