



## WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

**2007 Wisconsin Act 86**  
[2007 Assembly Bill 580]

**Objecting to Property Tax  
Assessments**

2007 Wisconsin Act 86 revises several aspects of law relating to objecting to property tax assessments.

### **Board of Review Hearings on Assessment Objections**

Act 86 includes the following provisions relating to hearings before the board of review on objections to assessments:

- Requires the board of review to allow sufficient time for the hearing to permit the taxpayer and assessor to submit their evidence.
- Upon the objector's request, requires the board of review to compel the attendance of witnesses for the hearing.
- Authorizes a taxation district to enact an ordinance for an extension of time for holding the board of review hearing. If an ordinance is enacted and the taxpayer submits an extension request and a \$100 fee, the taxation district must grant a 60-day extension for the hearing (which may be extended further for good cause).
- If a taxation district enacts an ordinance allowing an extension for a board of review hearing:
  - The taxation district must give specified notice concerning the last day on which a taxpayer may submit an objection under s. 70.47.
  - Regardless of whether an extension is requested, an objecting taxpayer and the assessor must present to the board of review all evidence (as specified in the Department of Revenue Assessment Manual) on which they rely to support their

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.state.wi.us/>.

respective positions and any additional evidence they believe is relevant to determining the correct assessment.

- If the taxpayer receives an extension, at least 10 days before the hearing the taxpayer and assessor must simultaneously exchange all reports, documents, and exhibits they will present at the hearing.
- The board of review may, on a showing of good cause, compel the attendance of witnesses for depositions.

### **Court Review of Board of Review Determinations**

Act 86:

- Requires a court, in an appeal from a board of review determination, to remand the assessment to the board for further proceedings if the court determines that the board lacked good cause to deny a request for a deposition subpoena.
- If a person who has been granted an extension for a board of review hearing challenges the board's value determination in court, requires the court to presume the board's valuation is correct; if that presumption is rebutted, requires the court to determine the assessment without deference to the board of review and based on the record before the board of review (the court may consider additional evidence under limited circumstances).

### **Limitation on Use of s. 74.37 Procedure**

If a taxation district enacts an extension ordinance for board of review hearings, a taxpayer is not permitted to use the procedure in current s. 74.37, Stats., to contest an excessive assessment (and therefore, the taxpayer may not have a *de novo* court hearing via the s. 74.37 procedure).

### **Interest on s. 74.37 Excessive Assessment Claim**

Act 86 revises the amount of interest on a claim or action under s. 74.37 from .08% per month from the filing of a claim to "the average annual discount rate determined by the last auction of 6-month treasury bills before the objection per day for the period of time between the time when the tax was due and the date that the claim was paid."

***Effective Date:*** March 28, 2008.

***Initial Applicability:*** Act 86 first applies to the property tax assessments as of January 1, 2008.

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