



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2013 Senate Bill 414

**Senate Substitute Amendment 1
and Senate Amendment 1 to
Senate Substitute Amendment 1**

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2013 Senate Bill 414 would make several changes to the process for challenging property tax assessments, including the following:

- Specify that notice of changed assessment must be sent to the property owner at least 60 days before the meeting of the board of review, instead of at least 15 days before the meeting under current law.
- Permit a property owner to submit written statements regarding his or her objection to a property tax assessment, under oath, instead of appearing at the board of review hearing.
- Provide that a property owner who challenges a property tax assessment must rebut the presumption that the assessment is correct by showing by the preponderance of the evidence that the assessment is incorrect, instead of "by a sufficient showing."
- Allow a property owner of property for which the assessment exceeds \$1,000,000 to commence an action to recover the amount of an excessive assessment claim with the Tax Appeals Commission, instead of the circuit court.

SENATE SUBSTITUTE AMENDMENT 1

Substitute Amendment 1 would provide the following:

- Require that a notice of changed assessment be sent to the property owner at least 30 days before the meeting of the board of review, and at least 25 days before the meeting of the board of assessors in a first class city, instead of at least 15 days before these meetings under current law.

- Permit the board to allow a property owner to appear by telephone or to submit written statements regarding his or her objection to a property tax assessment, under oath, instead of appearing at the board hearing.
- Permit the board to postpone and reschedule a hearing as it relates to a property once per session, at the request of the property owner.
- Allow the board, at the request of the taxpayer or assessor, or at its own discretion, to waive the hearing before the board of an objection for a particular property and allow the taxpayer to have the assessment reviewed in circuit court.

In comparison to the bill, the substitute amendment deletes the modification to the legal standard rebuttal of a presumption relating to assessments as well as the ability of certain taxpayers to appeal claims for excessive assessment to the Tax Appeals Commission. The substitute amendment also delays the effective date of the bill until January 1, 2015.

SENATE AMENDMENT 1 TO SENATE SUBSTITUTE AMENDMENT 1

Senate Amendment 1 to Senate Substitute Amendment 1 would modify the substitute amendment to only require an extended notice of 30 days for changed assessments in revaluation years.

BILL HISTORY

Senate Substitute Amendment 1 to Senate Bill 414 was introduced by Senator Darling. Senate Amendment 1 to Senate Substitute Amendment 1 was introduced by the Senate Committee on Workforce Development, Forestry, Mining, and Revenue. On February 6, 2014, the Senate Committee on Workforce Development, Forestry, Mining, and Revenue adopted the amendments and recommended passage of the bill, as amended, on successive votes of Ayes, 5; Noes, 0.

SG:jal