
Wisconsin Legislative Council

AMENDMENT MEMO



Memo published: January 19, 2022

Contact: Ethan Lauer, Senior Staff Attorney

2021 Assembly Bill 399

**Assembly Amendment 1 and
Senate Amendment 1**

2021 ASSEMBLY BILL 399

2021 Assembly Bill 399 changes the amount of interest that a taxation district pays to a taxpayer who successfully files a claim to recover an unlawful property tax.¹ The bill changes the interest rate from 0.8 percent per month to the average annual discount rate determined by the last auction of six-month U.S. Treasury bills. This matches the interest rate paid under current law by a taxation district on a successful claim for an excessive assessment.

The bill also allows a taxation district, after it has paid interest on either a recovery of an unlawful property tax or a successful claim for an excessive assessment, to collect from each underlying taxation district its proportionate share of the interest paid.

ASSEMBLY AMENDMENT 1

Assembly Amendment 1 delays the bill's effective date to January 1, 2022.

SENATE AMENDMENT 1

Senate Amendment 1 delays the bill's effective date to January 1, 2023.

BILL HISTORY

Representative Brooks offered Assembly Amendment 1 on June 24, 2021. On September 7, 2021, the Assembly Committee on Housing and Real Estate recommended adoption of Assembly Amendment 1, and passage of the bill, as amended, on votes of Ayes, 9; Noes, 0. The Assembly adopted Assembly Amendment 1 and passed Assembly Bill 399, as amended, on October 26, 2021. Senator Petrowski offered Senate Amendment 1 on January 12, 2022. On January 14, 2022, the Senate Committee on Financial Institutions and Revenue recommended adoption of Senate Amendment 1 and concurrence in Assembly Bill 399, as amended, on votes of Ayes, 5; Noes 0.

EL:jal

¹ Under current law, unchanged by the bill, a property tax is unlawful if any of the following has occurred: (1) a clerical error in the description of the property or in the computation of the tax; (2) the assessment included real property improvements which did not exist on the statutory date for making the assessment; (3) the property is exempt from taxation; (4) the property is not located in the taxation district; (5) a double assessment; or (6) an arithmetic, transpositional, or similar error. [s. 74.33 (1) (a) to (f), Stats.]