



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-0336/P1
EKL:emw

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

1 **AN ACT** *to repeal* 20.566 (2) (g), 20.566 (2) (ga), 20.566 (2) (gb), 60.307 (1), 70.05
2 (5) (b), 70.06 (5), 70.07 (7), 70.075 (7), 70.47 (3) (ar), 70.85, 70.855, 70.99, 70.995
3 (7), 70.995 (10) and 70.995 (11); **to renumber and amend** 70.47 (1); **to amend**
4 59.48, 60.30 (2) (c), 60.61 (5) (c), 60.85 (5) (h), 61.19, 62.09 (1) (a), 66.0509 (2) (b),
5 66.0509 (3), 70.02, 70.05 (1), 70.05 (2), 70.05 (4), 70.05 (4m), 70.05 (5) (c), 70.055
6 (intro.), 70.06 (1), 70.36 (3), 70.44 (1), 70.45, 70.46 (1), 70.46 (2), 70.46 (3), 70.46
7 (4), 70.47 (2), 70.47 (3) (a) (intro.), 70.47 (3) (ag), 70.47 (5), 70.47 (6m) (a) (intro.),
8 70.47 (6m) (a) 1., 70.47 (6m) (b), 70.47 (6r), 70.47 (7) (bb), 70.47 (10) (c), 70.47
9 (12), 70.47 (13), 70.50, 70.511 (2) (c), 70.57 (1) (a), 70.995 (title), 70.995 (4),
10 70.995 (5), 70.995 (6), 70.995 (8) (a), 70.995 (8) (b) 1., 70.995 (8) (c), 70.995 (8)
11 (d), 70.995 (8) (dm), 70.995 (8) (e), 70.995 (8) (f), 70.995 (12) (a), 70.995 (12) (b),
12 70.995 (12) (c), 70.995 (13), 70.995 (14), 73.01 (5) (a), 73.06 (3), 73.06 (8), 73.09
13 (1), 73.09 (4) (a), 74.37 (4) (c), 76.82, 79.095 (3), 121.09 (1) and 121.09 (2); and
14 **to create** 70.05 (3m), 70.05 (5) (ba), 70.05 (5) (bb), 70.05 (5) (h), 70.076, 70.32
15 (3m), 70.46 (3d), 70.46 (3e), 70.47 (1) (b), 70.47 (7) (d) and 70.991 of the statutes;

1 **relating to:** county assessment of commercial and manufacturing property
2 and requiring the exercise of rule-making authority.

Analysis by the Legislative Reference Bureau

This bill provides that, beginning with the property tax assessments on January 1, 2020, counties will assess all commercial and manufacturing property within their boundaries. Counties that are contiguous to one another may also create regional assessment units to assess all such property within the region.

For further information see the ***state and local*** fiscal estimate, which will be printed as an appendix to this bill.

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

3 **SECTION 1.** 20.566 (2) (g) of the statutes is repealed.

4 **SECTION 2.** 20.566 (2) (ga) of the statutes is repealed.

5 **SECTION 3.** 20.566 (2) (gb) of the statutes is repealed.

6 **SECTION 4.** 59.48 of the statutes is amended to read:

7 **59.48 County assessor.** The county executive elected under s. 59.17 or the
8 county administrator elected or appointed under s. 59.18 shall appoint a county
9 assessor as ~~prescribed in and subject to the limitations of s. 70.99,~~ approve the hiring
10 of the assessor's staff as prescribed in that section and otherwise comply with that
11 section from a list of individuals provided by the department of revenue. Individuals
12 on the list shall have passed an examination and been certified by the department
13 as qualified for performing the functions of the office. In counties with neither a
14 county executive nor a county administrator ~~the appointment of the county assessor~~
15 ~~shall be the duty of,~~ the chairperson of the board shall appoint the county assessor
16 from the list, subject to the approval of the board and ~~subject to the limitations of s.~~
17 ~~70.99.~~ ~~The hiring of the assessor's staff shall be the duty of the county assessor~~

1 ~~subject to the limitations of s. 70.99.~~ In counties that have formed a regional
2 assessment unit under s. 70.991, the assessor shall be appointed from the list
3 according to the ordinance enacted under s. 70.991 (2) (b) or, if the ordinance does not
4 address the appointment, by the county executive, the county administrator, or the
5 board chairperson of the unit's most populous county.

6 **SECTION 5.** 60.30 (2) (c) of the statutes is amended to read:

7 60.30 (2) (c) No assessor may be elected in any town appointing assessors under
8 s. 60.307 ~~or in any town which is under the jurisdiction of a county assessor under~~
9 ~~s. 70.99.~~

10 **SECTION 6.** 60.307 (1) of the statutes is repealed.

11 **SECTION 7.** 60.61 (5) (c) of the statutes is amended to read:

12 60.61 (5) (c) Immediately after the record of nonconforming uses is filed with
13 the town clerk, the clerk shall furnish the town assessor the record of nonconforming
14 uses within the town. After the assessment for the following year and each
15 succeeding assessment, the town assessor shall file a written report, certified by the
16 board of review, with the town clerk listing all nonconforming uses which have been
17 discontinued since the prior assessment. The town clerk shall record discontinued
18 nonconforming uses as soon as reported by the assessor. In this paragraph, "town
19 assessor" includes the ~~county~~ assessor assessing the town under ~~s. 70.99~~ ss. 70.991
20 and 70.995.

21 **SECTION 8.** 60.85 (5) (h) of the statutes is amended to read:

22 60.85 (5) (h) The ~~town~~ assessor shall identify upon the assessment roll
23 returned and examined under s. 70.45 those parcels of property which are within
24 each existing tax incremental district, specifying the name of each district. A similar
25 notation shall appear on the tax roll made by the town clerk under s. 70.65.

1 **SECTION 9.** 61.19 of the statutes is amended to read:

2 **61.19 Annual elections; appointments.** At the annual spring election in
3 each village in odd-numbered years, except as otherwise provided herein, there shall
4 be chosen: A president, a clerk, a treasurer, an assessor if election of the assessor is
5 provided, and a constable. In villages in counties having a population of 750,000 or
6 more, the officers named shall be elected for a term of 2 years on the first Tuesday
7 of April of each even-numbered year. Any other officers shall be appointed annually
8 by the village board at their first meeting after the first Tuesday in April unless the
9 board otherwise provides. No person not a resident elector in such village shall be
10 elected to any office therein. The village clerk may appoint a deputy clerk for whom
11 the clerk shall be responsible, and who shall take and file the oath of office, and in
12 case of the absence, sickness or other disability of the clerk, may perform the clerk's
13 duties and receive the same compensation unless the village board appoints a person
14 to act as such clerk. ~~No assessor shall be elected or appointed if the village has come~~
15 ~~within the jurisdiction of a county assessor under s. 70.99.~~

16 **SECTION 10.** 62.09 (1) (a) of the statutes is amended to read:

17 **62.09 (1) (a)** The officers shall be a mayor, treasurer, clerk, comptroller,
18 attorney, engineer, one or more assessors ~~unless the city is assessed by a county~~
19 ~~assessor under s. 70.99~~, one or more constables as determined by the common
20 council, a local health officer, as defined in s. 250.01 (5), or local board of health, as
21 defined in s. 250.01 (3), street commissioner, board of police and fire commissioners
22 except in cities where not applicable, chief of police except in a city where it is not
23 applicable, chief of the fire department except in a city where it is not applicable, chief
24 of a combined protective services department except in a city where it is not
25 applicable, board of public works, 2 alderpersons from each aldermanic district, and

1 such other officers or boards as are created by law or by the council. If one
2 alderperson from each aldermanic district is provided under s. 66.0211 (1), the
3 council may, by ordinance adopted by a two-thirds vote of all its members and
4 approved by the electors at a general or special election, provide that there shall be
5 2 alderpersons from each aldermanic district. If a city creates a combined protective
6 services department under s. 62.13 (2e) (a) 1., it shall create the office of chief of such
7 a department and shall abolish the offices of chief of police and chief of the fire
8 department.

9 **SECTION 11.** 66.0509 (2) (b) of the statutes is amended to read:

10 66.0509 (2) (b) Any town not having a civil service system and having exercised
11 the option of placing assessors under civil service under s. 60.307 (3) may establish
12 a civil service system for assessors under sub. (1), ~~unless the town has come within~~
13 ~~the jurisdiction of a county assessor under s. 70.99.~~

14 **SECTION 12.** 66.0509 (3) of the statutes is amended to read:

15 66.0509 (3) When any town has established a system of civil service, the
16 ordinance establishing the system may not be repealed for a period of 6 years after
17 its enactment, and after the 6-year period it may be repealed only by proceedings
18 under s. 9.20 by referendum vote. ~~This subsection does not apply if a town comes,~~
19 ~~before the expiration of the 6 years, within the jurisdiction of a county assessor under~~
20 ~~s. 70.99.~~

21 **SECTION 13.** 70.02 of the statutes is amended to read:

22 **70.02 Definition of general property.** General property is all the taxable
23 real and personal property defined in ss. 70.03 and 70.04 except that which is taxed
24 under ss. 70.37 to 70.395 and ch. 76 and subchs. I and VI of ch. 77. General property
25 includes commercial property subject to s. 70.991 and manufacturing property

1 subject to s. 70.995, but assessment of that property shall be made according to s.
2 ~~70.995~~ those sections.

3 **SECTION 14.** 70.05 (1) of the statutes is amended to read:

4 70.05 (1) The assessment of general property for taxation in all the towns,
5 cities, and villages of this state shall be made according to this chapter unless
6 otherwise specifically provided. There shall be elected at the spring election one
7 assessor for each taxation district ~~not subject to assessment by a county assessor~~
8 ~~under s. 70.99~~ if election of the assessor is provided. ~~Commencing with the 1977~~
9 ~~elections and appointments made on and after January 1, 1977, no~~ No person may
10 assume the office of town, village, city, or county assessor unless certified by the
11 department of revenue under s. 73.09 as qualified to perform the functions of the
12 office of assessor. If a person who has not been so certified is elected to the office, the
13 office shall be vacant, and the appointing authority shall fill the vacancy from a list
14 of persons so certified by the department of revenue.

15 **SECTION 15.** 70.05 (2) of the statutes is amended to read:

16 70.05 (2) The governing body of any town, city ~~or~~, village ~~not subject to~~
17 ~~assessment by a county assessor under s. 70.99, or county~~ may provide for the
18 selection of one or more assistant assessors to assist the assessor in the discharge of
19 the assessor's duties.

20 **SECTION 16.** 70.05 (3m) of the statutes is created to read:

21 70.05 (3m) The assessment of commercial property subject to assessment
22 under s. 70.991 shall be made according to that section.

23 **SECTION 17.** 70.05 (4) of the statutes is amended to read:

24 70.05 (4) All assessment personnel, ~~including personnel of a county assessor~~
25 ~~system under s. 70.99, appointed under this section on or after January 1, 1977, shall~~

1 have passed an examination and have been certified by the department of revenue
2 as qualified for performing the functions of the office.

3 **SECTION 18.** 70.05 (4m) of the statutes is amended to read:

4 70.05 (4m) ~~A taxation district~~ An assessor may not enter upon a person's real
5 property for purposes of conducting an assessment under this chapter more than
6 once in each year, except that an assessor may enter upon a person's real property
7 for purposes of conducting an assessment under this chapter more often if the
8 property owner consents. A property owner may deny entry to an assessor of the
9 interior of the owner's residence if the owner has given prior notice to the assessor
10 that the assessor may not enter the interior of the residence without the property
11 owner's permission. Each taxation district assessor, county, and regional
12 assessment unit shall create and maintain a database identifying all such property
13 owners in the taxation district, county, or region. A property owner's refusal to allow
14 the assessor to enter the interior of the owner's residence shall not preclude the
15 property owner from appearing before the board of review to object to the property's
16 valuation, as provided under s. 70.47 (7), and the assessor may not increase the
17 property's valuation based solely on the property owner's refusal to allow entry.

18 **SECTION 19.** 70.05 (5) (b) of the statutes is repealed.

19 **SECTION 20.** 70.05 (5) (ba) of the statutes is created to read:

20 70.05 (5) (ba) Each taxation district, county, and regional assessment unit shall
21 assess the property within its boundaries at full value. Before an assessor conducts
22 an assessment under this paragraph, the taxation district, county, or regional
23 assessment unit shall publish a notice on its Internet site, as prescribed by rule by
24 the department of revenue.

25 **SECTION 21.** 70.05 (5) (bb) of the statutes is created to read:

1 70.05 (5) (bb) Each taxation district, county, and regional assessment unit shall
2 submit the full market value of the property within its boundaries to the department
3 of revenue no later than the 2nd Monday in June in an electronic format, as
4 determined by the department.

5 **SECTION 22.** 70.05 (5) (c) of the statutes is amended to read:

6 70.05 (5) (c) Annually ~~beginning in 1992~~, the department of revenue shall
7 ~~determine the ratio of the assessed value to the full value of all taxable general~~
8 ~~property and of each major class of property of each taxation district and publish its~~
9 ~~findings in the report required under s. 73.06 (5) audit and correct the values~~
10 ~~submitted to the department under par. (bb). The department shall finalize and~~
11 ~~publish the final values no later than September 15, 2020, for values submitted~~
12 ~~under par. (bb) in 2020 and no later than August 1 for values submitted under par.~~
13 ~~(bb) in subsequent years.~~

14 **SECTION 23.** 70.05 (5) (h) of the statutes is created to read:

15 70.05 (5) (h) 1. With regard to the actions of a county or regional assessment
16 unit, if the secretary of revenue determines substantial noncompliance with
17 assessing property at full value under par. (ba), the department of revenue shall
18 assist the county or regional assessment unit with the assessment in the year
19 following the year in which the substantial noncompliance occurred. If in any year,
20 beginning in 2020 and ending in 2025, the department provides assistance to a
21 county or regional assessment unit under this subdivision, the county or regional
22 assessment unit shall pay to the department an amount equal to 50 percent of the
23 costs to the department to provide the assistance. If in any year beginning after 2025
24 the department provides assistance to a county or regional assessment unit under
25 this subdivision, the county or regional assessment unit shall pay to the department

1 an amount equal to 100 percent of the costs to the department to provide the
2 assistance. If a county or regional assessment unit fails to remit payment for
3 assistance under this subdivision, the department of revenue shall notify the
4 department of transportation, and the department of transportation shall reduce the
5 road aid under s. 86.30 (9) (b) for the county or the counties participating in the
6 regional assessment unit in an amount equal to the amount the county or regional
7 assessment unit owes the department of revenue under this subdivision and shall
8 remit that amount to the department of revenue.

9 2. The secretary of revenue may require the county or regional assessment unit
10 to replace the assessment administrator for the county or regional assessment unit
11 if the incumbent assessment administrator demonstrates fraud, deceit, negligence,
12 incompetence, or misconduct or is subject to s. 73.09 (4) (b).

13 **SECTION 24.** 70.055 (intro.) of the statutes is amended to read:

14 **70.055 Expert assessment help.** (intro.) If the governing body of any town,
15 village, or city ~~not subject to assessment by a county assessor under s. 70.99~~
16 determines that it is in the public interest to employ expert help to aid in making an
17 assessment in order that the assessment may be equitably made in compliance with
18 law, the governing body may employ such necessary help from persons currently
19 certified by the department of revenue as expert appraisers. If the help so employed
20 is the department of revenue, the department shall designate the persons in its
21 employ responsible for the assessment. If the ~~emergency~~ help so employed is a
22 corporation, the corporation shall designate the persons in its employ responsible for
23 the assessment.

24 **SECTION 25.** 70.06 (1) of the statutes is amended to read:

1 70.06 (1) In cities of the 1st class, the assessment of property for taxation shall
2 be under the direction of the city commissioner of assessments, who shall perform
3 such duties in relation thereto as are prescribed by the common council, and the
4 assessment rolls of the city shall be made as the council directs, ~~except where such~~
5 ~~city of the 1st class is under the jurisdiction of a county assessor under s. 70.99.~~
6 Manufacturing. Commercial property subject to s. 70.991 and manufacturing
7 property subject to s. 70.995 shall be assessed according to that section those
8 sections.

9 **SECTION 26.** 70.06 (5) of the statutes is repealed.

10 **SECTION 27.** 70.07 (7) of the statutes is repealed.

11 **SECTION 28.** 70.075 (7) of the statutes is repealed.

12 **SECTION 29.** 70.076 of the statutes is created to read:

13 **70.076 Functions of county board of assessors. (1)** A county board shall
14 by resolution establish a county board of assessors. The board of assessors shall
15 comprise of the county assessor or the deputy county assessor and other members
16 meeting the qualifications prescribed by rule by the department of revenue.

17 **(2)** A county board of assessors shall investigate any objection filed under s.
18 70.995 and comply with the requirements of that section.

19 **(3)** A county board shall establish by resolution the procedures under which
20 the county board of assessors shall investigate any objection relating to assessments
21 under s. 70.991. The procedures shall require that if the county board of assessors
22 makes an investigation, the board of assessors shall notify the person assessed or
23 that person's agent of its determination by 1st class mail, and a copy of such
24 determination shall be transmitted to the county board of review. The person
25 assessed having been notified of the determination of the county board of assessors

1 shall be deemed to have accepted such determination unless that person notifies the
2 county assessor in writing, within 10 days, of that person's desire to present
3 testimony before the county board of review.

4 (4) If a regional assessment unit is formed under s. 70.991, the ordinance
5 enacted under s. 70.991 (2) (b) shall establish a regional board of assessors that is
6 responsible for investigations under ss. 70.991 and 70.995 for the region. The
7 members of the regional board of assessors shall meet the qualifications prescribed
8 by rule by the department of revenue.

9 **SECTION 30.** 70.32 (3m) of the statutes is created to read:

10 70.32 (3m) Commercial property subject to assessment under s. 70.991 shall
11 be assessed according to that section.

12 **SECTION 31.** 70.36 (3) of the statutes is amended to read:

13 70.36 (3) The word assessor whenever used in ss. 70.35 and 70.36 shall, in 1st
14 class cities, be deemed to refer also to the commissioner of assessments of any such
15 city and, where applicable, shall be deemed also to refer to the department of revenue
16 responsible for the manufacturing property assessment under s. 70.995.

17 **SECTION 32.** 70.44 (1) of the statutes is amended to read:

18 70.44 (1) Real or personal property omitted in whole or in part from assessment
19 in any of the 2 next previous years, unless previously reassessed for the same year
20 or years, shall be entered once additionally for each previous year of such omission,
21 designating each such additional entry as omitted for the year of omission and
22 affixing a just valuation to each entry for a former year as the same should then have
23 been assessed according to the assessor's best judgment, and taxes shall be
24 apportioned, using the net tax rate as provided in s. 70.43, and collected on the tax
25 roll for such entry. This section shall only applies to property that can be identified

1 as property discrete from the property formerly assessed and does not apply to
2 manufacturing property assessed by the department of revenue under s. 70.995.

3 **SECTION 33.** 70.45 of the statutes is amended to read:

4 **70.45 Return and examination of rolls.** When the assessment rolls have
5 been completed ~~in cities of the 1st class~~, they shall be delivered in 1st class cities to
6 the commissioner of assessments, in all other cities to the city clerk, in villages to the
7 village clerk, and in towns to the town clerk. At least 15 days before the first day on
8 which the assessment rolls are open for examination, these officials shall have
9 published a class 1 notice if applicable, or posted notice, under ch. 985, in anticipation
10 of the roll delivery as provided in s. 70.50, that on certain days, therein named, the
11 assessment rolls will be open for examination by the taxable inhabitants, which
12 notice may assign a day or days for each ward, where there are separate assessment
13 rolls for wards, for the inspection of rolls. The assessor, the assessment
14 administrator, or the assessment administrator's designee shall be present for at
15 least 2 hours while the assessment roll is open for inspection. Instructional material
16 under s. 73.03 (54) shall be available at the meeting. On examination, the
17 commissioner of assessments, assessment administrator, or assessor or assessors, as
18 appropriate, may make changes that are necessary to perfect the assessment roll or
19 rolls, and after the corrections are made, the roll or rolls shall be submitted by the
20 commissioner of assessments or clerk of the municipality to the appropriate board
21 of review created under s. 70.46.

22 **SECTION 34.** 70.46 (1) of the statutes is amended to read:

23 70.46 (1) Except as provided in sub. (1m) and ~~s. 70.99~~, the supervisors and clerk
24 of each town, the mayor, clerk, and such other officers, other than assessors, as the
25 common council of each city by ordinance determines, the president, clerk, and such

1 other officers, other than the assessor, as the board of trustees of each village by
2 ordinance determines, shall constitute a board of review for the town, city, or village.
3 In cities of the 1st class, the board of review shall by ordinance in lieu of the foregoing
4 consist of 5 to 9 residents of the city, none of whom may occupy any public office or
5 be publicly employed. The members shall be appointed by the mayor of the city with
6 the approval of the common council and shall hold office as members of the board for
7 staggered 5-year terms. Subject to sub. (1m), in all other towns, cities, and villages,
8 the board of review may by ordinance in lieu of the foregoing consist of any number
9 of town, city, or village residents and may include public officers and public
10 employees. The ordinance shall specify the manner of appointment. The town board,
11 common council, or village board shall fix, by ordinance, the salaries of the members
12 of the board of review. ~~No board of review member may serve on a county board of~~
13 ~~review to review any assessment made by a county assessor unless appointed as~~
14 ~~provided in s. 70.99 (10).~~

15 **SECTION 35.** 70.46 (2) of the statutes is amended to read:

16 70.46 (2) The town, city or village clerk serving on such the board of review
17 created under sub. (1) and, in cities of the first 1st class, the commissioner of
18 assessments serving on such the board of review created under sub. (1) or any person
19 on the commissioner's staff designated by the commissioner shall be the board of
20 review clerk thereof and keep an accurate record of all its proceedings.

21 **SECTION 36.** 70.46 (3) of the statutes is amended to read:

22 70.46 (3) The members of such the board of review created under sub. (1),
23 except members who are full time employees or officers of the town, village, or city,
24 shall receive such the compensation as shall be fixed established by resolution or
25 ordinance of the town board, village board or common council.

1 **SECTION 37.** 70.46 (3d) of the statutes is created to read:

2 70.46 **(3d)** Except as provided in sub. (3e), the county board shall, by ordinance,
3 create a county board of review consisting of 6 to 10 county residents. No more than
4 2 members of the county board of review may reside in the same municipality. The
5 members shall hold office for staggered 5-year terms, as established in the ordinance
6 creating the board. No member of the county board of review may, while serving on
7 the board, hold a local public office, as defined in s. 19.42 (7w), or a state public office,
8 as defined in s. 19.42 (13). No member of the county board of review may, while
9 serving on the board, be employed by a local governmental unit, as defined in s. 19.42
10 (7u), or by a department, as defined in s. 19.42 (5). The county board chairman shall
11 appoint the members of the county board of review with the approval of the majority
12 of the county board members, except that, if the county has a county executive, the
13 county executive shall appoint the members of the county board of review with the
14 approval of the county board members. The county board shall establish, by
15 ordinance, the compensation of the county board of review members.

16 **SECTION 38.** 70.46 (3e) of the statutes is created to read:

17 70.46 **(3e)** Counties participating in a regional assessment unit shall create a
18 regional board of review consisting of 7 to 11 members. At least one resident of each
19 county of a regional assessment unit shall be members of the regional board of
20 review. No more than 2 members of the regional board of review may reside in the
21 same municipality. The members shall hold office for staggered 5-year terms, as
22 established by the counties creating the board. No member of the regional board of
23 review may, while serving on the board, hold a local public office, as defined in s. 19.42
24 (7w), or a state public office, as defined in s. 19.42 (13). No member of the regional
25 board of review may, while serving on the board, be employed by a local governmental

1 unit, as defined in s. 19.42 (7u), or by a department, as defined in s. 19.42 (5). Each
2 county board chairman shall appoint the members of the regional board of review
3 from his or her county with the approval of the majority of the county board members,
4 except that, if the county has a county executive, the county executive shall appoint
5 the members of the regional board of review for his or her county with the approval
6 of the county board members. The regional assessment unit shall establish the
7 compensation of the regional board of review members.

8 **SECTION 39.** 70.46 (4) of the statutes is amended to read:

9 70.46 (4) No board of review created under this section may be constituted
10 convene unless it includes at least one voting member who, within 2 years of the
11 board's first meeting, has all board of review members have attended a training
12 session under s. 73.03 (55) and unless that member is the municipality's chief
13 executive officer or that officer's designee. The at least once in the year prior to the
14 board's first meeting. For municipalities, the municipal clerk shall provide an
15 affidavit to the department of revenue stating whether the requirement under this
16 subsection has been fulfilled for all individuals serving on the municipal board of
17 review. For county and regional boards of review, the county clerk shall provide an
18 affidavit to the department of revenue stating whether the requirement under this
19 subsection has been fulfilled for all individuals from the county who are serving on
20 the county or regional board of review.

21 **SECTION 40.** 70.47 (1) of the statutes is renumbered 70.47 (1) (a) and amended
22 to read:

23 70.47 (1) (a) The A board of review created under s. 70.46 shall meet annually
24 at any time during the 45-day period beginning on the 4th Monday of April, but no
25 sooner than 7 days after the last day on which the assessment roll is open for

1 examination under s. 70.45. In towns and villages, the board shall meet at the town
2 or village hall or some place designated by the town or village board. If there is no
3 such hall, it shall meet at the clerk's office, or in towns at the place where the last
4 annual town meeting was held. In cities, the board shall meet at the council chamber
5 or some place designated by the council, and in cities of the 1st class, in some place
6 designated by the commissioner of assessments of such cities. Subject to par. (b), a
7 county or regional board of review shall meet at the place designated by the
8 assessment administrator. A majority shall constitute a quorum except that 2
9 members may hold any hearing of the evidence required to be held by such board
10 under subs. (8) and (10), if the requirements of sub. (9) are met.

11 **SECTION 41.** 70.47 (1) (b) of the statutes is created to read:

12 70.47 (1) (b) 1. A county board of review shall annually meet to examine the
13 assessment rolls at least twice and hold the meetings in 2 different municipalities
14 within the county.

15 2. A regional board of review shall annually meet to examine the assessment
16 roll at least once in each county that is participating in the regional assessment unit
17 and at an additional time in a municipality that is different from the other
18 municipalities where the board is meeting for that year.

19 **SECTION 42.** 70.47 (2) of the statutes is amended to read:

20 70.47 (2) NOTICE. At least 15 days before the first session of the board of review,
21 or at least ~~30~~ 15 days before the first session of the board of review in any year in
22 which ~~the taxation district conducts a revaluation~~ an assessment is conducted under
23 s. 70.05, the clerk of the board shall publish a class 1 notice, place a notice in at least
24 3 public places, and place a notice on the door of the ~~town hall, of the village hall, of~~
25 ~~the council chambers or of the city hall~~ place where the board is meeting of the time

1 and place of the first meeting of ~~the board~~ under sub. (3) and of the requirements
2 under sub. (7) (aa) and (ac) to (af). The assessment administrator shall notify the
3 department of revenue of the date and time. A taxpayer who shows that the clerk
4 failed to publish the notice under this subsection may file a claim under s. 74.37.

5 **SECTION 43.** 70.47 (3) (a) (intro.) of the statutes is amended to read:

6 70.47 (3) (a) (intro.) At its first meeting, and at subsequent meetings required
7 under sub. (1) (b), the board of review:

8 **SECTION 44.** 70.47 (3) (ag) of the statutes is amended to read:

9 70.47 (3) (ag) The assessor shall be present at the first meeting of the board of
10 review. The assessment administrator shall be present at all county or regional
11 board of review meetings required under sub. (1) (b).

12 **SECTION 45.** 70.47 (3) (ar) of the statutes is repealed.

13 **SECTION 46.** 70.47 (5) of the statutes is amended to read:

14 70.47 (5) RECORDS. The board of review clerk shall keep a record in the minute
15 book of all proceedings of the board.

16 **SECTION 47.** 70.47 (6m) (a) (intro.) of the statutes is amended to read:

17 70.47 (6m) (a) (intro.) A municipality, ~~except a 1st class city or a 2nd class city,~~
18 a county, or a regional assessment unit shall remove, for the hearing on an objection,
19 a member of the board of review for the municipality, county, or region if any of the
20 following conditions applies:

21 **SECTION 48.** 70.47 (6m) (a) 1. of the statutes is amended to read:

22 70.47 (6m) (a) 1. A person who is objecting to a valuation, at the time that the
23 person provides written or oral notice of an intent to file an objection and at least 48
24 hours before the first scheduled session of the board of review or at least 48 hours
25 before the objection is heard if the objection is allowed under sub. (3) (a), requests the

1 removal, except that no more than one member of the board of review may be
2 removed under this subdivision.

3 **SECTION 49.** 70.47 (6m) (b) of the statutes is amended to read:

4 70.47 **(6m)** (b) A member of a board of review who would violate s. 19.59 by
5 hearing an objection shall recuse himself or herself from that hearing. The
6 ~~municipal~~ board of review clerk shall provide to the department of revenue an
7 affidavit declaring whether the requirement under this paragraph is fulfilled.

8 **SECTION 50.** 70.47 (6r) of the statutes is amended to read:

9 70.47 **(6r)** COMMENTS. Any person may provide to the ~~municipal~~ board of review
10 clerk written comments about valuations, assessment practices, and the
11 performance of an assessor. The board of review clerk shall provide all of those
12 comments to the appropriate municipal, county, or regional officer.

13 **SECTION 51.** 70.47 (7) (bb) of the statutes is amended to read:

14 70.47 **(7)** (bb) Upon receipt of an objection with respect to the assessment rolls
15 ~~of taxation districts prepared by a county assessor~~ or regional assessment unit under
16 s. 70.991, the board of review as constituted under s. ~~70.99 (10)~~ 70.46 (3d) or (3e) may
17 direct such objection to be investigated by the county or regional board of assessors
18 ~~if such board has been established under s. 70.99 (10m)~~. If such objection has been
19 investigated by the county or regional board of assessors ~~as provided by s. 70.99~~
20 ~~(10m)~~, the county or regional board of review may adopt the determination of ~~county~~
21 the board of assessors unless the objector requests or the board of review orders a
22 hearing. At least 2 days' notice of the time fixed for such hearing shall be given to
23 the objector or the objector's attorney and to the corporation counsel. If the county
24 or regional board of review adopts the determination of the ~~county~~ board of assessors
25 and no further hearing is held, the clerk of the board of review shall record the

1 adoption in the minutes of the board and shall correct the assessment roll as provided
2 by s. 70.48.

3 **SECTION 52.** 70.47 (7) (d) of the statutes is created to read:

4 70.47 (7) (d) A taxpayer may file a written objection with the appropriate
5 municipality, county, or regional board of review under this section alleging that the
6 assessment of one or more items or parcels of property within the boundaries of the
7 municipality, county, or regional assessment unit is radically out of proportion to the
8 general level of assessment of all other property within the boundaries of the
9 municipality, county, or regional assessment unit, if the value of such property, as
10 specified in the assessment roll and open to inspection under this section, does not
11 exceed \$1,000,000.

12 **SECTION 53.** 70.47 (10) (c) of the statutes is amended to read:

13 70.47 (10) (c) Subpoena such witnesses, except objectors who may testify by
14 telephone, as it deems necessary to testify concerning the value of such property, and,
15 except in the case of an assessment made by a county assessor pursuant to s. 70.99,
16 the expense incurred shall be a charge against the ~~district~~ entity conducting the
17 assessment.

18 **SECTION 54.** 70.47 (12) of the statutes is amended to read:

19 70.47 (12) NOTICE OF DECISION. Prior to final adjournment, the board of review
20 shall provide the objector, or the appropriate party under sub. (10), notice by personal
21 delivery or by mail, return receipt required, of the amount of the assessment as
22 finalized by the board and an explanation of appeal rights and procedures under sub.
23 (13) and ss. ~~70.85~~, 74.35 and 74.37. Upon delivering or mailing the notice under this
24 subsection, the clerk of the board of review shall prepare an affidavit specifying the
25 date when that notice was delivered or mailed.

1 **SECTION 55.** 70.47 (13) of the statutes is amended to read:

2 70.47 (13) CERTIORARI. ~~Except as provided in s. 70.85, appeal~~ Appeal from the
3 determination of the board of review shall be by an action for certiorari commenced
4 within 90 days after the taxpayer receives the notice under sub. (12). The action shall
5 be given preference. If the court on the appeal finds any error in the proceedings of
6 the board which renders the assessment or the proceedings void, it shall remand the
7 assessment to the board for further proceedings in accordance with the court's
8 determination and retain jurisdiction of the matter until the board has determined
9 an assessment in accordance with the court's order. For this purpose, if final
10 adjournment of the board occurs prior to the court's decision on the appeal, the court
11 may order the governing body of the assessing authority to reconvene the board.

12 **SECTION 56.** 70.50 of the statutes is amended to read:

13 **70.50 Delivery of roll.** ~~Except in counties that have a county assessment~~
14 ~~system under s. 70.99 and in cities of the 1st class and in 2nd class cities that have~~
15 a board of assessors under s. 70.075, the assessor of a taxation district shall, on or
16 before the first Monday in May, deliver the completed assessment roll and all the
17 sworn statements and valuations of personal property to the clerk of the town, city,
18 or village, who shall file and preserve them in the clerk's office. On or before the first
19 Monday in April, ~~a county assessor~~ an assessment administrator under s. ~~70.99 ss.~~
20 70.991 and 70.995 shall deliver the completed assessment roll and all sworn
21 statements and valuations of personal property to the clerks of the towns, cities, and
22 villages in the county, who shall file and preserve them in the clerk's office.

23 **SECTION 57.** 70.511 (2) (c) of the statutes is amended to read:

24 70.511 (2) (c) If the reviewing authority increases the value of the property in
25 question, the increase in value shall, in the case of manufacturing property assessed

1 by the department of revenue under s. 70.995, be assessed as omitted property as
2 prescribed under s. 70.995 (12). In the case of all other property, s. 70.44 shall apply.

3 **SECTION 58.** 70.57 (1) (a) of the statutes is amended to read:

4 70.57 (1) (a) The department of revenue, before August 15 1 of each year, shall
5 complete the valuation of the property of each county and taxation district of the
6 state. From all the sources of information accessible to it, the department shall
7 determine and assess by class the value of all property subject to general property
8 taxation in each county and taxation district. If the department is satisfied that the
9 assessment by a county or regional assessment unit assessor under ~~s. 70.99~~ ss.
10 70.991 and 70.995 is at full value, it may adopt that value as the state's full value.

11 **SECTION 59.** 70.85 of the statutes is repealed.

12 **SECTION 60.** 70.855 of the statutes is repealed.

13 **SECTION 61.** 70.99 of the statutes is repealed.

14 **SECTION 62.** 70.991 of the statutes is created to read:

15 **70.991 County and regional assessment.** (1) Beginning with the property
16 tax assessments as of January 1, 2020, each county shall assess all parcels of real and
17 personal property located within its boundaries that is described in s. 70.32 (2) (a)
18 2.

19 (2) (a) Two or more counties may form a regional assessment unit if every
20 county in the regional assessment unit is contiguous with at least one other county
21 in the unit. A regional assessment unit shall perform all the assessment activities
22 that a county performs under sub. (1) and s. 70.995.

23 (b) Any regional assessment unit shall be formed through enactment of a
24 county ordinance. The ordinance shall specify the composition and operating
25 standards of the regional assessment unit, including all of the following:

1 1. The procedure for hiring and removing the regional assessment
2 administrator.

3 2. Timelines and assessment standards consistent with the timelines and
4 standards published by the department of revenue, including a standardized
5 contract for assessors whom the regional assessment unit hires pursuant to a
6 contract.

7 3. The procedures for allowing a county to join the regional assessment unit and
8 for terminating a county's participation in the regional assessment unit.

9 4. The number of county residents who will serve on the regional board of
10 review.

11 5. The compensation for regional board of review members.

12 6. Other requirements to ensure the proper administration of the regional
13 assessment unit's assessments and operations, as determined by the secretary of
14 revenue.

15 **(4)** (a) Each county or regional assessment unit shall employ an assessment
16 administrator. No individual may serve as an assessment administrator under this
17 subsection unless he or she satisfies the standards established by the department of
18 revenue. An assessment administrator employed under this subsection shall
19 maintain his or her assessment certification in the manner determined by the
20 department of revenue. For purposes of this subsection, the assessment
21 administrator is an employee of the county or, in the case of a regional assessment
22 unit, an employee of the most populous county in the regional assessment unit,
23 unless otherwise specified in the ordinance adopted under sub. (2) to form the unit.

24 (b) The assessment administrator employed under par. (a) may employ a staff
25 of individuals who work pursuant to a contract or who are individuals employed by

1 the county or any county in the regional assessment unit. No assessment
2 administrator and no member of the administrator's staff, regardless of whether
3 they are county employees or working pursuant to a contract, may serve as a member
4 of a county or regional board of review.

5 (c) The assessment administrator shall develop standards and procedures for
6 the county or regional assessment unit employees consistent with guidance and
7 standards published by the department of revenue, including the maximum number
8 of parcels an assessor may assess in a year and the standards and procedures for the
9 sales verification process. Each county or regional assessment administrator shall
10 participate in continuing education as determined by the department.

11 **(5)** (a) For purposes of this section, the assessment administrator is the chief
12 officer responsible for determining the property values in the county or region and
13 shall meet the standards determined by the department of revenue.

14 (b) The assessment administrator shall submit the full values of all parcels
15 assessed under sub. (1) for the county or regional assessment unit to the department
16 of revenue annually by the 2nd Monday in June.

17 (c) The department of revenue shall audit and correct the values reported
18 under par. (b).

19 (d) The department of revenue shall then publish the values determined under
20 par. (c) as the full values no later than August 1 of each year, beginning in 2020. The
21 full values shall be considered the equalized values under this chapter.

22 **(6)** (a) The assessment administrator for a county or regional assessment unit
23 shall determine the costs of operating the county or regional assessment unit office
24 and report the amount to the financial administrator of the county or of each county
25 of the county regional assessment unit.

1 (b) The county or the counties of the regional assessment unit shall charge each
2 municipality for which the county or regional assessment unit performs assessments
3 a proportionate share of the cost to administer the assessments. The amount that
4 a county may charge a municipality under this paragraph may not exceed an amount
5 equal to 95 percent of the amount the municipality paid to conduct its own
6 assessments in 2018, increased by the municipality's valuation factor, as defined in
7 s. 66.0602 (1) (d) for all years after 2018. If a county charges a municipality under
8 this paragraph, the municipality shall pay the charge by the deadline established by
9 the county or regional assessment unit.

10 **(7)** (a) 1. The department of revenue shall prescribe the due dates, the forms,
11 and the format of information transmitted by the assessment administrator to the
12 department as to the assessment of property and any other information that may be
13 needed in the department's work. The department of revenue shall also prescribe
14 the form of assessment rolls, forms, books, and returns required for the assessment
15 and collection of general property taxes by the county or regional assessment unit
16 under this section and s. 70.995. The assessment administrator shall submit
17 material on or before the due dates that the department prescribes and shall use all
18 of the material that the department prescribes.

19 2. The department of revenue shall design and make available to any county
20 or regional assessment unit basic computer programs for the preparation of
21 assessment rolls, tax rolls, and tax receipts that are deemed necessary by the
22 secretary of revenue for the utilization of automatic data processing in the
23 administration of the property tax.

24 (b) The department of revenue shall prescribe minimum specifications for
25 assessment maps. Any county or regional assessment unit whose assessment maps

1 do not meet the department's specifications on January 1, 2020, shall have until
2 January 1, 2024, to bring its maps into conformance with the department's
3 specifications.

4 (c) In order to effect the orderly transition of local property assessment to the
5 county assessor system, as soon as practicable after December 31, 2019, all
6 assessment records, books, maps, aerial photographs, appraisal cards, and any other
7 data currently in the possession of any town, village, or city shall be made available
8 to and shall become the property of the assessment administrator.

9 **SECTION 63.** 70.995 (title) of the statutes is amended to read:

10 **70.995 (title) State County assessment of manufacturing property.**

11 **SECTION 64.** 70.995 (4) of the statutes is amended to read:

12 70.995 (4) Whenever real property or tangible personal property is used for
13 one, or some combination, of the processes mentioned in sub. (3) and also for other
14 purposes, the ~~department of revenue~~ assessment administrator for a county or
15 regional assessment unit, if satisfied that there is substantial use in one or some
16 combination of such processes, may assess the property under this section. For all
17 purposes of this section ~~the department of revenue, the assessment administrator~~
18 shall have sole discretion for the determination of what is substantial use and what
19 description of real property or what unit of tangible personal property shall
20 constitute "the property" to be included for assessment purposes, and, in connection
21 herewith, the ~~department~~ assessment administrator may include in a real property
22 unit, real property owned by different persons. Vacant property designed for use in
23 manufacturing, assembling, processing, fabricating, making, or milling tangible
24 property for profit may be assessed under this section or under s. 70.32 (1), and the
25 period of vacancy may not be the sole ground for making that determination. In those

1 specific instances where a portion of a description of real property includes
2 manufacturing property rented or leased and operated by a separate person which
3 does not satisfy the substantial use qualification for the entire property, the local
4 assessor shall assess the entire real property description and all personal property
5 not exempt under s. 70.11 (27). The applicable portions of the standard
6 manufacturing property report form under sub. (12) as they relate to manufacturing
7 machinery and equipment shall be submitted by such person.

8 **SECTION 65.** 70.995 (5) of the statutes is amended to read:

9 70.995 (5) ~~The department of revenue~~ county or regional assessment unit shall
10 assess all property of manufacturing establishments included under subs. (1) and (2)
11 as of the close of January 1 of each year, if on or before March 1 of that year the
12 ~~department~~ assessment administrator has classified the property as manufacturing
13 or the owner of the property has requested, in writing, that the ~~department~~
14 assessment administrator make such a classification and ~~the department~~ he or she
15 later does so. A change in ownership, location, or name of the manufacturing
16 establishment does not necessitate a new request. In assessing lands from which
17 metalliferous minerals are being extracted and valued for purposes of the tax under
18 s. 70.375, the value of the metalliferous mineral content of such lands shall be
19 excluded.

20 **SECTION 66.** 70.995 (6) of the statutes is amended to read:

21 70.995 (6) Prior to February 15 of each year, ~~the department of revenue~~
22 assessment administrator shall notify each municipal assessor of the manufacturing
23 property within the taxation district that, as of that date, will be assessed by ~~the~~
24 ~~department~~ during the current assessment year.

25 **SECTION 67.** 70.995 (7) of the statutes is repealed.

1 **SECTION 68.** 70.995 (8) (a) of the statutes is amended to read:

2 70.995 (8) (a) ~~The secretary of revenue shall establish a state board of~~
3 ~~assessors, which shall be comprised of the members of the department of revenue~~
4 ~~whom the secretary designates. The state county or regional board of assessors shall~~
5 investigate any timely objection filed under par. (c) or (d) if the fee under that
6 paragraph is paid. ~~The state county or regional board of assessors, after having made~~
7 the investigation, shall notify the person assessed or the person's agent and the
8 appropriate municipality of its determination by 1st class mail or electronic mail.
9 ~~Beginning with objections filed in 1989, the state The county or regional board of~~
10 assessors shall make its determination on or before April 1 of the year after the filing.
11 If the determination results in a refund of property taxes paid, the state county or
12 regional board of assessors shall include in the determination a finding of whether
13 the refund is due to false or incomplete information supplied by the person assessed.
14 The person assessed or the municipality having been notified of the determination
15 of the state county or regional board of assessors shall be deemed to have accepted
16 the determination unless the person or municipality files a petition for review with
17 the clerk of the tax appeals commission as provided in s. 73.01 (5) and the rules of
18 practice promulgated by the commission. If an assessment is reduced by the state
19 county or regional board of assessors, the municipality affected may file an appeal
20 seeking review of the reduction, or may, within 30 days after the person assessed files
21 a petition for review, file a cross-appeal, before the tax appeals commission even
22 though the municipality did not file an objection to the assessment with the board.
23 If the board does not overrule a change from assessment under this section to
24 assessment under s. 70.32 (1), the affected municipality may file an appeal before the
25 tax appeals commission. If an assessment is increased by the board, the person

1 assessed may file an appeal seeking review of the increase, or may, within 30 days
2 after the municipality files a petition for review, file a cross-appeal, before the
3 commission even though the person did not file an objection to the assessment with
4 the board.

5 **SECTION 69.** 70.995 (8) (b) 1. of the statutes is amended to read:

6 70.995 (8) (b) 1. The ~~department of revenue~~ assessment administrator shall
7 annually notify each manufacturer assessed under this section and the municipality
8 in which the manufacturing property is located of the full value of all real and
9 personal property owned by the manufacturer. The notice shall be in writing and
10 shall be sent by 1st class mail or electronic mail. In addition, the notice shall specify
11 that objections to valuation, amount, or taxability must be filed with the state county
12 or regional board of assessors no later than 60 days after the date of the notice of
13 assessment, that objections to a change from assessment under this section to
14 assessment under s. 70.32 (1) must be filed no later than 60 days after the date of the
15 notice, that the fee under par. (c) 1. or (d) must be paid and that the objection is not
16 filed until the fee is paid. For purposes of this subdivision, an objection is considered
17 timely filed if received by the state county or regional board of assessors no later than
18 60 days after the date of the notice or sent to the state county or regional board of
19 assessors by certified mail in a properly addressed envelope, with postage paid, that
20 is postmarked before midnight of the last day for filing. A statement shall be
21 attached to the assessment roll indicating that the notices required by this section
22 have been mailed and failure to receive the notice does not affect the validity of the
23 assessments, the resulting tax on real or personal property, the procedures of the tax
24 appeals commission or of the state county or regional board of assessors, or the
25 enforcement of delinquent taxes by statutory means.

1 **SECTION 70.** 70.995 (8) (c) of the statutes is amended to read:

2 70.995 (8) (c) 1. All objections to the amount, valuation, taxability, or change
3 from assessment under this section to assessment under s. 70.32 (1) of property shall
4 be first made in writing on a form prescribed by the department of revenue that
5 specifies that the objector shall set forth the reasons for the objection, the objector's
6 estimate of the correct assessment, and the basis under s. 70.32 (1) for the objector's
7 estimate of the correct assessment. An objection shall be filed with the state county
8 or regional board of assessors within the time prescribed in par. (b) 1. A \$45 fee shall
9 be paid when the objection is filed unless a fee has been paid in respect to the same
10 piece of property and that appeal has not been finally adjudicated. The objection is
11 not filed until the fee is paid. Neither the state county or regional board of assessors
12 nor the tax appeals commission may waive the requirement that objections be in
13 writing. Persons who own land and improvements to that land may object to the
14 aggregate value of that land and improvements to that land, but no person who owns
15 land and improvements to that land may object only to the valuation of that land or
16 only to the valuation of improvements to that land.

17 2. A manufacturer who files an objection under subd. 1. may file supplemental
18 information to support the manufacturer's objection no later than 60 days from the
19 date the objection is filed. The state county or regional board of assessors shall notify
20 the municipality in which the manufacturer's property is located of supplemental
21 information filed by the manufacturer under this subdivision, if the municipality has
22 filed an appeal related to the objection.

23 **SECTION 71.** 70.995 (8) (d) of the statutes is amended to read:

24 70.995 (8) (d) A municipality may file an objection with the state county or
25 regional board of assessors to the amount, valuation, or taxability under this section

1 or to the change from assessment under this section to assessment under s. 70.32 (1)
2 of a specific property having a situs in the municipality, whether or not the owner of
3 the specific property in question has filed an objection. Objection shall be made on
4 a form prescribed by the department and filed with the board within the time
5 prescribed in par. (b) 1. If the person assessed files an objection and the municipality
6 affected does not file an objection, the municipality affected may file an appeal to that
7 objection within 15 days after the person's objection is filed. A \$45 filing fee shall be
8 paid when the objection is filed unless a fee has been paid in respect to the same piece
9 of property and that appeal has not been finally adjudicated. The objection is not
10 filed until the fee is paid. The board shall forthwith notify the person assessed of the
11 objection filed by the municipality.

12 **SECTION 72.** 70.995 (8) (dm) of the statutes is amended to read:

13 70.995 (8) (dm) The ~~department~~ assessment administrator shall refund filing
14 fees paid under par. (c) 1. or (d) if the appeal in respect to the fee is denied because
15 of lack of jurisdiction.

16 **SECTION 73.** 70.995 (8) (e) of the statutes is amended to read:

17 70.995 (8) (e) Upon completion of and review by the tax appeals commission
18 and receipt of the statement of assessments required under s. 70.53, the ~~department~~
19 of revenue assessment administrator shall be responsible for equating all full-value
20 manufacturing property assessments entered in the manufacturing property
21 assessment roll to the general level of assessment of all other property within the
22 individual taxation district. Thereafter, the manufacturing property assessment roll
23 shall be delivered to the municipal clerk and annexed to the municipal assessment
24 roll containing all other property.

25 **SECTION 74.** 70.995 (8) (f) of the statutes is amended to read:

1 70.995 (8) (f) No manufacturing property assessment may be reviewed in a
2 proceeding under s. 70.75 ~~or 70.85~~, but such assessment may be reviewed in
3 reassessment proceedings under s. 70.75 (1).

4 **SECTION 75.** 70.995 (10) of the statutes is repealed.

5 **SECTION 76.** 70.995 (11) of the statutes is repealed.

6 **SECTION 77.** 70.995 (12) (a) of the statutes is amended to read:

7 70.995 (12) (a) The department of revenue shall prescribe a standard
8 manufacturing property report form that shall be submitted annually to the
9 assessment administrator for each real estate parcel and each personal property
10 account on or before March 1 by all manufacturers whose property is assessed under
11 this section. The report form shall contain all information considered necessary by
12 the department and shall include, without limitation, income and operating
13 statements, fixed asset schedules, and a report of new construction or demolition.
14 Failure to submit the report shall result in denial of any right of redetermination by
15 the state county or regional board of assessors or the tax appeals commission. If any
16 property is omitted or understated in the assessment roll in any of the next 5 previous
17 years, the assessor shall enter the value of the omitted or understated property once
18 for each previous year of the omission or understatement. The assessor shall affix
19 a just valuation to each entry for a former year as it should have been assessed
20 according to the assessor's best judgment. Taxes shall be apportioned and collected
21 on the tax roll for each entry, on the basis of the net tax rate for the year of the
22 omission, taking into account credits under s. 79.10. In the case of omitted property,
23 interest shall be added at the rate of 0.0267 percent per day for the period of time
24 between the date when the form is required to be submitted and the date when the
25 assessor affixes the just valuation. In the case of underpayments determined after

1 an objection under s. 70.995 (8) (d), interest shall be added at the average annual
2 discount interest rate determined by the last auction of 6-month U.S. treasury bills
3 before the objection per day for the period of time between the date when the tax was
4 due and the date when it is paid.

5 **SECTION 78.** 70.995 (12) (b) of the statutes is amended to read:

6 70.995 (12) (b) The ~~department of revenue~~ assessment administrator shall
7 allow an extension to April 1 of the due date for filing the report forms required under
8 par. (a) if a written application for an extension, stating the reason for the request,
9 is filed with the ~~department~~ assessment administrator on or before March 1.

10 **SECTION 79.** 70.995 (12) (c) of the statutes is amended to read:

11 70.995 (12) (c) Unless the taxpayer shows that the failure is due to reasonable
12 cause, if a taxpayer fails to file any form required under par. (a) for property ~~that the~~
13 ~~department of revenue~~ assessed during the previous year by the due date or by any
14 extension of the due date that has been granted, the taxpayer shall pay to the
15 ~~department of revenue~~ assessment administrator a penalty of \$25 if the form is filed
16 1 to 10 days late; \$50 or 0.05 percent of the previous year's assessment, whichever
17 is greater, but not more than \$250, if the form is filed 11 to 30 days late; and \$100 or
18 0.1 percent of the previous year's assessment, whichever is greater, but not more
19 than \$750, if the form is filed more than 30 days late. Penalties are due 30 days after
20 they are assessed and are delinquent if not paid on or before that date. The
21 ~~department~~ assessment administrator may refund all or part of any the penalty it
22 ~~assesses under this paragraph~~ if it he or she finds reasonable grounds for late filing.

23 **SECTION 80.** 70.995 (13) of the statutes is amended to read:

24 70.995 (13) In the sections of this chapter relating to assessment of property,
25 when the property involved is a manufacturing property subject to assessment under

1 this section, the terms “local assessor” or “assessor” shall be deemed to refer also to
2 the ~~department of revenue except as provided in sub. (10)~~ county or regional
3 assessment unit.

4 **SECTION 81.** 70.995 (14) of the statutes is amended to read:

5 70.995 (14) (a) ~~Beginning with the property tax assessments as of January 1,~~
6 ~~2003, the department of revenue~~ The county or regional assessment unit shall
7 annually impose on each municipality in which manufacturing property is located
8 a fee in an amount that is equal to the equalized value of the manufacturing property
9 located in the municipality multiplied by a rate that is determined annually by the
10 ~~department~~ assessment administrator so that the total amount collected under this
11 paragraph is sufficient to pay for 50 percent of the budgeted costs to the ~~department~~
12 county or regional assessment unit in the current state fiscal year associated with
13 the assessment of manufacturing property under this section. Except as provided
14 in par. (b), each municipality that is assessed a fee under this paragraph shall collect
15 the amount of the fee as a special charge against the taxable property located in the
16 municipality, except that no municipality may apply the special charge
17 disproportionately to owners of manufacturing property relative to owners of other
18 property.

19 (b) If the ~~department of revenue~~ county or regional assessment unit does not
20 receive the fee imposed on a municipality under par. (a) by March 31 of each year, the
21 ~~department of revenue~~ shall reduce the distribution made to the municipality under
22 s. 79.02 (2) (b) by the amount of the fee.

23 **SECTION 82.** 73.01 (5) (a) of the statutes is amended to read:

24 73.01 (5) (a) Any person who is aggrieved by a determination of the ~~state~~ county
25 or regional board of assessors under s. 70.995 (8) or who has filed a petition for

1 redetermination with the department of revenue and who is aggrieved by the
2 redetermination of the department of revenue may, within 60 days of the
3 determination of the ~~state~~ county or regional board of assessors or of the department
4 of revenue or, in all other cases, within 60 days after the redetermination but not
5 thereafter, file with the clerk of the commission a petition for review ~~of the action of~~
6 ~~the department of revenue~~ and the number of copies of the petition required by rule
7 adopted by the commission. Any person who is aggrieved by a determination of the
8 department of transportation under s. 341.405 or 341.45 may, within 30 days after
9 the determination of the department of transportation, file with the clerk of the
10 commission a petition for review of the action of the department of transportation
11 and the number of copies of the petition required by rule adopted by the commission.
12 If a municipality appeals, its appeal shall set forth that the appeal has been
13 authorized by an order or resolution of its governing body and the appeal shall be
14 verified by a member of that governing body as pleadings in courts of record are
15 verified. The clerk of the commission shall transmit one copy to the department of
16 revenue, or to the department of transportation, and to each party. In the case of
17 appeals from manufacturing property assessments, the person assessed shall be a
18 party to a proceeding initiated by a municipality. At the time of filing the petition,
19 the petitioner shall pay to the commission a \$25 filing fee. The commission shall
20 deposit the fee in the general fund. Within 30 days after such transmission, the
21 department of revenue, except for petitions objecting to manufacturing property
22 assessments, or the department of transportation, shall file with the clerk of the
23 commission an original and the number of copies of an answer to the petition
24 required by rule adopted by the commission and shall serve one copy on the petitioner
25 or the petitioner's attorney or agent. Within 30 days after service of the answer, the

1 petitioner may file and serve a reply in the same manner as the petition is filed. Any
2 person entitled to be heard by the commission under s. 76.38 (12) (a), 1993 stats., or
3 s. 76.39 (4) (c) or 76.48 may file a petition with the commission within the time and
4 in the manner provided for the filing of petitions in income or franchise tax cases.
5 Such papers may be served as a circuit court summons is served or by certified mail.
6 For the purposes of this subsection, a petition for review is considered timely filed
7 if mailed by certified mail in a properly addressed envelope, with postage duly
8 prepaid, which envelope is postmarked before midnight of the last day for filing.

9 **SECTION 83.** 73.06 (3) of the statutes is amended to read:

10 73.06 (3) The department of revenue, through its supervisors of equalization,
11 shall examine and test the work of assessors during the progress of their assessments
12 and ascertain whether any of them is assessing property at other than full value or
13 is omitting property subject to taxation from the roll. The department and such
14 supervisors shall have the rights and powers of a local assessor for the examination
15 of persons and property and for the discovery of property subject to taxation. If any
16 property has been omitted or not assessed according to law, they shall bring the same
17 to the attention of the local assessor of the proper district, and if such local assessor
18 shall neglect or refuse to correct the assessment, they shall report the fact to the
19 board of review. All disputes ~~between the department, municipalities, and property~~
20 ~~owners~~ about the taxability or value of the property under s. 70.995 (12r) shall be
21 resolved by using the procedures under s. 70.995 (8).

22 **SECTION 84.** 73.06 (8) of the statutes is amended to read:

23 73.06 (8) For purposes of this section, "local assessor" includes the county and
24 regional assessment unit assessors under s. ~~70.99~~ 70.991.

25 **SECTION 85.** 73.09 (1) of the statutes is amended to read:

1 73.09 (1) LOCAL ASSESSMENT PERSONNEL. The department of revenue shall
2 establish by rule the level of certification under sub. (3), the continuing education
3 requirements under sub. (4), examinations under sub. (5), and the requirements for
4 and responsibilities associated with temporary certification under sub. (6) for all
5 assessors and assessment personnel of each local unit of government and for county
6 and regional assessor systems under s. ~~70.99~~ 70.991.

7 **SECTION 86.** 73.09 (4) (a) of the statutes is amended to read:

8 73.09 (4) (a) ~~All certifications issued prior to January 1, 1981, are valid for 10~~
9 ~~years from the date of issuance. All certifications issued on or after January 1, 1981,~~
10 ~~but before August 15, 1991, expire on the 6th June 1 following the date of issuance.~~
11 ~~All certifications issued on or after August 15, 1991, expire 5 years after the date on~~
12 ~~which they are issued.~~

13 **SECTION 87.** 74.37 (4) (c) of the statutes is amended to read:

14 74.37 (4) (c) No claim or action for an excessive assessment may be brought or
15 maintained under this section if the assessment of the property for the same year is
16 contested under s. 70.47 (13) ~~or 70.85~~. No assessment may be contested under s.
17 70.47 (13) ~~or 70.85~~ if a claim is brought and maintained under this section based on
18 the same assessment.

19 **SECTION 88.** 76.82 of the statutes is amended to read:

20 **76.82 Assessment.** The department, ~~using the methods that it uses to assess~~
21 ~~property under s. 70.995~~, shall assess the property that is taxable under s. 76.81,
22 including property that is exempt under s. 70.11 (27) from the tax under ch. 70, at
23 its value as of January 1.

24 **SECTION 89.** 79.095 (3) of the statutes is amended to read:

1 79.095 (3) REVIEW BY DEPARTMENT. The department shall adjust each rate
2 reported under sub. (2) (b) to a full-value rate. The department shall review and
3 correct the information submitted under sub. (2) (a), shall determine the full value
4 of all of the property reported under sub. (2) (a) and of all the property under s. 70.995
5 (12r), and, on or before October 1, shall notify each taxing jurisdiction of the full
6 value of the property that is exempt under s. 70.11 (39) and (39m) and that is located
7 in the jurisdiction. The department shall adjust the full value that is reported to
8 taxing jurisdictions under this subsection in the year after an error occurs or a value
9 has been changed due to an appeal. All disputes ~~between the department and~~
10 ~~municipalities~~ about the value of the property reported under sub. (2) (a) or of the
11 property under s. 70.995 (12r) shall be resolved by using the procedures under s.
12 70.995 (8).

13 **SECTION 90.** 121.09 (1) of the statutes is amended to read:

14 121.09 (1) ~~If, on or after July 1, 1980,~~ the tax appeals commission or a court
15 makes a final redetermination on the assessment of property subject to taxation
16 under s. 70.995 that is lower than the previous assessment, or if, ~~on or after January~~
17 ~~1, 1982,~~ the state county or regional board of assessors makes a final redetermination
18 on the assessment of property subject to taxation under s. 70.995 that is lower than
19 the previous assessment, the school board of the school district in which the property
20 is located may, within 4 years after the date of the determination, decision, or
21 judgment, file the determination of the state county or regional board of assessors,
22 the decision of the tax appeals commission, or the judgment of the court with the
23 state superintendent, requesting an adjustment in state aid to the school district.
24 If the state superintendent determines that the determination, decision, or
25 judgment is final and that it has been filed within the 4-year period, the state shall

1 pay to the school district in the subsequent fiscal year, from the appropriation under
2 s. 20.255 (2) (ac), an amount equal to the difference between the state aid computed
3 under s. 121.08 for the school year commencing after the year subject to the valuation
4 recertification, using the school district's equalized valuation as originally certified,
5 and the state aid computed under s. 121.08 for that school year using the school
6 district's equalized valuation as recertified under s. 70.57 (2).

7 **SECTION 91.** 121.09 (2) of the statutes is amended to read:

8 121.09 (2) If, ~~on or after May 3, 1984,~~ the state county or regional board of
9 assessors, the tax appeals commission, or a court makes a final redetermination on
10 the assessment of property subject to taxation under s. 70.995 that is higher than the
11 previous assessment, the state superintendent shall notify the school district in
12 which the property is located of the recertification by the department of revenue
13 under s. 70.57 (2). The state superintendent shall, in the subsequent fiscal year,
14 withhold from the school district's state aid entitlement under s. 121.08 an amount
15 equal to the difference between the state aid computed under s. 121.08 for the school
16 year commencing after the year subject to the valuation recertification, using the
17 school district's equalized valuation as originally certified, and the state aid
18 computed under s. 121.08 for that school year, using the school district's equalized
19 valuation as recertified under s. 70.57 (2).

20 **SECTION 92. Initial applicability.**

21 (1) This act first applies to the property tax assessments as of January 1, 2020.

22 **SECTION 93. Effective date.**

23 (1) This act takes effect on December 31, 2019.

24 (END)