



PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

1 **AN ACT to amend** 70.48 of the statutes; **relating to:** electronic assessment rolls
2 (suggested as remedial legislation by the Department of Revenue).

Analysis by the Legislative Reference Bureau

Under current law, when a board of review changes an assessor's valuation of property, the clerk is required to revise the assessment roll by using red ink to cross out the assessor's valuation and enter the board's valuation. This bill modifies the requirement to reflect the use of electronic assessment rolls. Under the bill, the clerk is required to enter the board's valuation and a note about the change to the assessor's valuation into the assessment roll, but there is no requirement to use red ink or to cross out the assessor's valuation.

For further information, see the NOTES provided by the Law Revision Committee of the Joint Legislative Council.

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

LAW REVISION COMMITTEE PREFATORY NOTE: This bill is a remedial legislation proposal, requested by the Department of Revenue and introduced by the Law Revision Committee under s. 13.83 (1) (c) 4. and 5., stats. After careful consideration of the various provisions of the bill, the Law Revision Committee has determined that this bill makes minor substantive changes in the statutes, and that these changes are desirable as a matter of public policy.

3 **SECTION 1.** 70.48 of the statutes is amended to read:

1 **70.48 Assessor to attend board of review.** The assessor or the assessor's
2 authorized representative shall attend without order or subpoena all hearings before
3 the board of review and under oath submit to examination and fully disclose to the
4 board such information as the assessor may have touching the assessment and any
5 other matters pertinent to the inquiry being made. All part-time assessors shall
6 receive the same compensation for such attendance as is allowed to the members of
7 the board but no county assessor or member of a county assessor's staff shall receive
8 any compensation other than that person's regular salary for attendance at a board
9 of review. The clerk shall make all corrections to the assessment roll ordered by the
10 board of review, including all changes in the valuation of real property. When any
11 valuation of real property is changed, the clerk shall enter the valuation fixed by the
12 board in red ink in the proper class above the figures of the assessor, and the figures
13 of the assessor shall be crossed out with red ink and enter a note of the valuation of
14 the assessor and the change to that valuation made by the board. The clerk shall also
15 enter upon the assessment roll, in the proper place, the names of all persons found
16 liable to taxation on personal property by the board of review, setting opposite such
17 names respectively the aggregate valuation of such property as determined by the
18 assessor, after deducting exemptions and making such corrections as the board has
19 ordered. All changes in valuation of personal property made by the board of review
20 shall be made in the same manner as changes in real estate.

NOTE: This SECTION requires a clerk, when any valuation of real property is changed, to enter a note of the valuation made by the assessor and the change to a valuation made by the board of review.