



State of Wisconsin
2021 - 2022 LEGISLATURE

LRB-4881/P2
JK:amn

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

1 **AN ACT to amend** 70.47 (8) (d) of the statutes; **relating to:** board of review
2 provision related to an objector (suggested as remedial legislation by the
3 Department of Revenue).

Analysis by the Legislative Reference Bureau

Under current law, when the local board of review conducts a hearing to consider an objection to a person's property tax assessment, the board must, at the request of the assessor or the person making an objection, compel the attendance of witnesses. This bill eliminates the option for the person making the objection to request the attendance of witnesses.

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.

4 **SECTION 1.** 70.47 (8) (d) of the statutes is amended to read:

SECTION 1

1 70.47 (8) (d) It may and upon request of the assessor ~~or the objector~~ shall compel
2 the attendance of witnesses, except objectors who may testify by telephone, and the
3 production of all books, inventories, appraisals, documents and other data which
4 may throw light upon the value of property.

NOTE: This SECTION completes the repeal of language the Wisconsin Supreme Court found unconstitutional in Metropolitan Associates v. City of Milwaukee, 2011 WI 20, and reinstates statutory language that existed prior to the modifications made by 2007 Wisconsin Act 86 deemed unconstitutional by the court. This repeal was inadvertently omitted from 2017 Wisconsin Act 358, prior remedial legislation.

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(END)