

1983 Assembly Bill 617

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1983 Wisconsin Act 275

AN ACT to amend 40.02 (48) (a), 59.07 (62), 66.191 (1), 69.62, 70.09 (2) (c), 70.53, 70.62 (2) (c), 70.64 (10), 70.76 (1), 73.06 (3), 74.03 (5) (d) 3 and 4 and (8) (f), 74.031 (8) (d) 3 and 4 and 74.08 (1) of the statutes, relating to supervisors of assessments, local treasurers' settlement of taxes, classification of property, municipal and county levies, the home improvement tax credit, excise tax investigators, administration of the property tax, tabular statements of valuation determined by the county board, equalized value determinations by the department of revenue, appeals by counties and taxation districts of their equalized value determinations and local tax receipts (suggested as remedial legislation by the department of revenue).

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 section 13.83 (1) (c) 4 of the statutes. After careful consideration of the various provisions of this 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.

SECTION 1. 40.02 (48) (a) of the statutes is amended to read:

40.02 (48) (a) "Protective occupation participant" is deemed to include any participant whose name is certified to the fund as provided in s. 40.06 (1) (d) and who is a conservation warden, conservation patrol boat captain, conservation patrol boat engineer, conservation pilot, conservation patrol officer, forest fire control assistant, member of the state patrol, state motor vehicle inspector (if hired prior to January 1, 1968), police officer, fire fighter, sheriff, undersheriff, deputy sheriff, county traffic police officer, state forest ranger, fire watcher employed by the Wisconsin veterans home, state correctional-psychiatric officer, ~~state investigator in the department of revenue whose primary duties consist of investigational work in enforcing compliance with alcoholic beverage, gambling, prostitution or cigarette laws~~ excise tax investigator employed by the department of revenue, special agent in the division of criminal investigation of the department of justice, assistant or deputy fire marshal.

NOTE: This bill makes it clear that excise tax investigators are employed by the department of revenue and not by the department of justice. The same terminology is used in section 230.36 (1) of the statutes.

SECTION 2. 59.07 (62) of the statutes is amended to read:

59.07 (62) PRINTING IN LOCAL TAX ROLLS, ETC. Provide for the printing in ~~field books~~, assessment rolls and tax rolls and on data cards for local municipal officials, the descriptions of properties and the names of the owners thereof, but no town, city or village shall be subject to any tax levied to effect these functions where such town, city or village provides its own printing for said functions.

NOTE: Present assessment records used by the assessor include property record cards for each parcel in the assessment jurisdiction. Reference to field books is no longer applicable, especially in those communities utilizing automated assessment systems. This bill provides a more accurate description by replacing "field books" with "data cards".

SECTION 3. 66.191 (1) of the statutes is amended to read:

66.191 (1) Whenever a police officer, fire fighter, county undersheriff, deputy sheriff, county traffic police officer, conservation warden, state forest ranger, field conservation employe of the department of natural resources who is subject to call for forest fire control or warden duty, member of the state traffic patrol, university of Wisconsin system full-time police officer, guard or any other employe whose principal duties are supervision and discipline of inmates at a state penal institution including central state hospital, excise tax investigator employed by the department of revenue, special agent employed by the division of criminal investigation of the department of justice who is a participating employe under ch. 40, while engaged in the performance of duty, is injured or contracts a disease due to his or her occupation, and is found upon examination to be so disabled by a disability which is likely to be permanent, as to render necessary the person's retirement from any of the aforesaid services, the department of industry, labor and human relations shall order payment to him or her monthly, under s. 20.865 (1) (d) or 102.21, of a sum equal to one-half the person's monthly salary in such service at the time that the person became so disabled. A disability of such a nature as to require reduction in pay or position or assignment to light duty or to adversely affect promotional opportunities within the service is deemed sufficient to permit the employe the option of retirement.

NOTE: This bill makes it clear that excise tax investigators are employed by the department of revenue and not by the department of justice. The same terminology is used in section 230.36 (1) of the statutes.

SECTION 4. 69.62 of the statutes is amended to read:

69.62 Returns to department of revenue. The county clerk of each county shall, immediately upon the receipt from the department of revenue of the blanks and instructions necessary for carrying out s. 69.61, by town, village and city officers, distribute the same to such officers at the expense of the county, and shall annually, on or before November 30, make out and transmit to the department of revenue, ~~on blanks furnished by it a tabular statement of the valuation of all the taxable property in the county as last fixed by the county board,~~ a statement in detail of all county taxes levied ~~thereon on taxable property in the county~~ during the preceding year, and the purposes for which the same were levied and expended. Any county clerk failing to make the statement herein provided for, and within the time above provided, shall be liable to the county for all damages caused by the delinquency.

NOTE: Chapter 20, laws of 1981, repealed section 70.61, 1979 stats., which provided that county boards determine the valuation of taxation districts within county boundaries. This bill makes a corresponding change in section 69.62 of the statutes, by eliminating an obsolete reference to tabular statements of valuation, determined by county boards.

SECTION 5. 70.09 (2) (c) of the statutes is amended to read:

70.09 (2) (c) Information regarding assessment values shall be taken from the assessor's ~~field book~~ data cards, and the real property parcel list shall be made to conform, as nearly as possible, to the assessor's ~~field books~~ data cards at all times. All information supplied by the real property tax lister to local assessors is advisory only. All assessments shall remain the sole responsibility of the respective assessors and the boards of review in accordance with the statutes.

SECTION 6. 70.53 of the statutes is amended to read:

70.53 Statement of assessment and exemptions. Upon the correction of the assessment roll as provided in s. 70.52, the clerks shall prepare and, on or before the 2nd Monday in June, transmit to the ~~supervisor of assessments for the taxation district~~ department of revenue a detailed statement of the aggregate of each of the several items of taxable property specified in s. 70.30, a detailed statement of each of the several classes of taxable

real estate, entering land and improvements separately, as prescribed in s. 70.32 (2), the aggregate of all taxable property by elementary and high school district and by vocational, technical and adult education district, and a detailed statement of the aggregate of each of the several items of exempt real property as specified by the department of revenue, entering land and improvements separately, and shall make available to the department of revenue at its request a copy of the corrected assessment roll from which the detailed statement is prepared. Failure to comply subjects the taxation district to the penalty provisions under s. 73.03 (5). The ~~supervisor of assessments~~ department of revenue shall review and correct the statement and provide corrected copies to the county clerk with respect to the towns, cities and villages within each county, ~~and to the secretary of revenue~~. Every county clerk shall, at the expense of the county, annually procure and furnish to each town, city and village clerk blanks for such statements, the form of which shall be prescribed by the department of revenue.

NOTE: The amendment of section 70.53 of the statutes deletes "supervisor of assessment" and substitutes "department of revenue". Other provisions in this bill substitute "supervisor of equalization", as appropriate. This results in a more accurate description of the duties that are now carried out in property tax district offices.

SECTION 7. 70.62 (2) (c) of the statutes is amended to read:

70.62 (2) (c) ~~In counties having a population of 250,000 or more such~~ This limitation shall not apply to any taxes levied pursuant to by any county under s. 59.083 to provide for the exercise of the powers and functions relating to the consolidation of municipal services in such counties that county.

NOTE: Laws of 1977, chapter 29, removed the population requirement from section 59.083 of the statutes. This bill removes similar language in section 70.62 (2) (c) of the statutes.

SECTION 8. 70.64 (10) of the statutes is amended to read:

70.64 (10) DETERMINATION. The tax appeals commission shall make its determination upon such appeal without unreasonable delay and shall file a copy thereof in the office of the county clerk and mail by certified mail a like copy to the department of revenue and to the clerk and attorney of the taxation district appealing, and a copy to the clerk and attorney of each taxation district having appeared. In such determination the commission shall set forth the relative value of the taxable general property in each town, city and village of such county as found by them, and what sum, if any, shall be added to or deducted from the aggregate value of taxable property in each such taxation district as fixed in the determination of the ~~county board~~ department of revenue from which such appeal was taken in order to produce a relatively just and equitable taxation district assessment. Such determination shall be final.

NOTE: Laws of 1981, chapter 20, provided that the determination of the valuation of taxation districts is done by the department of revenue rather than by the counties. This bill amends section 70.64 (10) of the statutes so that the statute is consistent with the method of determining the valuation of taxation districts.

SECTION 10. 70.76 (1) of the statutes is amended to read:

70.76 (1) NOTICE, PROOF. In the order for such reassessment the department of revenue shall designate 3 persons to serve as a board for the correction and review of such reassessment. As soon as practicable the person or persons making such reassessment shall inform the clerk of such district of a date on which such reassessment will be ready for the consideration of such board, which information shall be given in time to enable such clerk to give the notice hereinafter required. The clerk shall thereupon give notice that such board will meet on such date at the place provided by law for the meeting of the regular board of review of such district, specifying such place. He shall record such

notice in the record book of proceedings of the board of review of such district after first recording therein the order for such reassessment; he shall post such notice in 3 conspicuous public places in said district and shall also serve a copy of such notice upon each of the persons named to act as such board and upon the ~~supervisor of assessments~~ department of revenue if such reassessment be not made by him, which posting and service shall be at least one week before the day designated for such meeting; provided, that in case of the failure or refusal of such clerk to give and serve the notice aforesaid in the manner herein prescribed within 5 days after he shall have been requested to do so by the person or persons making such reassessment the ~~supervisor of assessments in and for such district~~ department of revenue may give and serve such notice with like force and effect as if given and served by the clerk. Such service may be by personal delivery to the person to be served or by leaving such copy at his usual place of abode or by mailing the same in a sealed envelope postpaid and directed to such person at his post-office address. A memorandum stating the time and place of such posting and the time and manner of such service shall be entered by the clerk in the record aforesaid. Such memorandum, authenticated by the signature of the clerk shall be presumptive evidence of the facts therein stated; and the fact, time, and manner of such posting and service may be proved by any person having knowledge of the facts even though no entry of such memorandum be made.

SECTION 11. 73.06 (3) of the statutes is amended to read:

73.06 (3) The department of revenue, ~~through~~ its supervisors ~~and deputy supervisors of assessments of equalization~~, shall examine and test the work of assessors during the progress of their assessments and ascertain whether any of them is assessing property at other than full value or is omitting property subject to taxation from the roll. The department and such supervisors ~~and deputy supervisors~~ shall have the rights and powers of a local assessor for the examination of persons and property and for the discovery of property subject to taxation. If any property has been omitted or not assessed according to law, they shall bring the same to the attention of the local assessor of the proper district and if such local assessor shall neglect or refuse to correct the assessment they shall report the fact to the board of review.

SECTION 12. 74.03 (5) (d) 3 and 4 and (8) (f) of the statutes are amended to read:

74.03 (5) (d) 3. The town, city or village treasurer shall then pay to each metropolitan sewerage district treasurer, school district treasurer and vocational, technical and adult education district treasurer the proportions of the levy of the district as the balance of the general property taxes collected in the town, city or village bears to the total general property tax levy therein for all purposes included in the tax roll, exclusive of levies for state trust fund loans, ~~state taxes and state special charges~~. In cities operating schools under subch. II of ch. 120 the treasurer shall retain the proportion levied for school purposes.

4. The town, village or city treasurer shall pay to the county treasurer a like proportion of the ~~state taxes, state special charges~~, county school tax, other county taxes and county special charges, and shall retain a similar proportion for the town, city or village.

(8) (f) Out of the remaining proceeds of the general taxes and special assessments collected for each town, city or village, the county treasurer shall first set aside and pay to the state treasurer the balance due on state trust fund loans. The county treasurer shall then pay to each town, city or village treasurer or to the treasurer of a metropolitan sewerage district created under ss. 66.88 to 66.918 such proportions of the balances due on levies for school purposes, for vocational, technical and adult education districts, for metropolitan sewerage district purposes and for town, city or village purposes (including special assessments not returned in trust) as the balance of the general taxes and special assessments collected in such town, city or village bears to the total balance then due on all general levies and special assessments, except those referred to in pars. (b), (c) and (d). In cities operating schools pursuant to subch. II of ch. 120 the city treasurer shall retain

such proportion levied for school purposes, and elsewhere the town, city or village treasurer shall pay such proportion to the school treasurers. The county treasurer shall retain like proportions of the balances due on ~~state taxes, state special charges,~~ county school tax, other county taxes and county special charges. The county treasurer shall remit ~~the proportions retained on~~ state taxes and state special charges to the state treasurer as provided in s. 74.26, and likewise remit the amount retained for county school taxes as provided by law.

NOTE: This bill makes the statutory provisions regarding the settlement for taxes agree with the provisions of section 74.26 of the statutes. Section 74.26 of the statutes was amended in the 1973 legislative session so that "full settlement" items include state taxes, state special charges and state trust fund loans. At that time, corresponding changes in other portions of the statutes were not made.

SECTION 13. 74.031 (8) (d) 3 and 4 of the statutes are amended to read:

74.031 (8) (d) 3. The city, village or town treasurer shall then pay to each metropolitan sewerage district treasurer, school district treasurer and vocational, technical and adult education district treasurer the proportions of the levy of the district as the balance of the general property taxes collected in the city, village or town bears to the total general property tax levy therein for all purposes included in the tax roll, exclusive of levies for state trust fund loans, ~~state taxes and state special charges~~. In cities operating schools under subch. II of ch. 120 the treasurer shall retain the proportion levied for school purposes.

4. The town, village or city shall pay to the county treasurer a like proportion of the ~~state taxes, state special charges,~~ county school tax, other county taxes and county special charges and shall retain a similar proportion for the city, village or town.

SECTION 14. 74.08 (1) of the statutes is amended to read:

74.08 (1) The county clerk of each county, unless a different official is designated by the county board, shall prepare and cause to be printed and furnished to each town, city and village treasurer of ~~his~~ the county a book of tax receipts for each current year, with stubs to be a duplicate of the receipts; ~~which receipts shall be printed in a form containing separate and distinct columns labeled respectively to show column by column the following taxes: Namely, state taxes, county taxes, town, city or village taxes, and all other taxes; and every.~~ Every town, city and village treasurer shall use only the receipts so furnished. Notwithstanding any other provisions of law, all city ~~treasurers, and,~~ town and village treasurers, except where the information has already been placed in the receipt by the county, shall enter in each receipt given by ~~him~~ the county clerk for the payment of taxes the name of the person, firm, company or corporation paying the same, the date thereof, the description of the property, the valuation and the aggregate amount of taxes paid; and the total of the rates from which the total amount of the tax was computed ~~and in separate and distinct columns labeled as herein provided the several amounts paid respectively for state taxes, county taxes, town, city or village taxes, and all other taxes, if any, appearing on the tax roll opposite the valuations to be charged therewith. In the alternative the governing body of any city, village or town may by ordinance direct that while such ordinance is in effect the.~~ The aggregate amount of state, county, local, school and other taxes shall be carried in a single column on the tax receipt, in which case and there shall be printed or stamped on the tax receipt the separate proportion or percentage of each levy to the gross levy, and the rate of taxes levied for state, county, local, school and other purposes. The separate percentage of each levy to the gross levy need not be printed or stamped on the tax receipt if the municipality includes that information on other material that is mailed with the tax receipt.

NOTE: This bill deletes a requirement that municipal treasurers maintain their tax statements with separate columns showing state taxes; county taxes; town, city or village taxes; and all other taxes. This amendment is consistent with the format currently used in property tax statements prepared either manually or by computer.

SECTION 15. Terminology changes. (1) Wherever the term "supervisor of assessments" appears in the following section of the statutes, the term "department of revenue" is substituted: 70.75 (2).

(2) Wherever the term "state supervisor of assessments" appears in the following sections of the statutes, the term "department of revenue" is substituted: 62.071 (1) and 66.05 (1) (b).

(3) Wherever the term "supervisor of assessments" appears in the following sections of the statutes, the term "supervisor of equalization" is substituted: 70.75 (1) (a) 6, as affected by 1983 Wisconsin Act 27, 70.79 (title), 70.80, 70.81, 70.82, 73.05 (2) and (3), 73.06 (1) and (5), 77.02 (3), 77.10 (2) (a) and 120.17 (8) (b) and (bm).

(4) Wherever the term "supervisors of assessments" appears in the following sections of the statutes, the term "supervisors of equalizations" is substituted: 70.80, 73.03 (1) and (11), 73.06 (7), 73.07 (2) and 73.08 (1), as affected by 1983 Wisconsin Act 27.

(5) Wherever the term "its supervisors and deputy supervisors of assessments" appears in the following section of the statutes, the term "through its supervisors of equalization," is substituted: 73.06 (2).

(6) Wherever the term "supervisors of assessments and deputy supervisors of assessments" appears in the following section of the statutes, the term "supervisors of equalization" is substituted: 73.06 (1).

(7) Wherever the term "supervisor of property assessments" appears in the following section of the statutes, the term "supervisor of equalization" is substituted: 77.16 (3), (7) and (9).

(8) Wherever the term "mercantile" appears in the following sections of the statutes, the term "commercial" is substituted: 70.32 (2) (a) 2 and (b) 2, 70.995 (1) (d) 8 and 77.04 (2).

NOTE: Subsection (8) substitutes "commercial" for "mercantile" in the classification of property for the purposes of the property tax. "Commercial" is more readily understood and clearly indicates that this classification includes all property devoted to business uses.

SECTION 16. Cross-reference changes. In the sections of the statutes listed in Column A, the cross-references shown in Column B are changed to the cross-references shown in Column C:

A	B	C
Statute Sections	Old Cross-References	New Cross-References
70.53	73.03 (5)	73.03 (6)

NOTE: This bill corrects an inaccurate cross-reference. Under section 73.03 (6) of the statutes, the department of revenue may inspect and examine the records of a taxation district, if the clerk fails to complete the statement of assessment by the 2nd Monday in June as prescribed in section 70.53 of the statutes. This bill changes the cross-reference, so it is clear that the department has the authority to charge the tax district for any of the expenses incurred in the collection of delinquent statements of assessment.