

1991 Assembly Bill 334

Date of enactment: **April 10, 1992**
Date of publication*: **April 24, 1992**

1991 WISCONSIN ACT 156

AN ACT to repeal 70.06 (2) (d); and to amend 45.53 (6), 65.05 (8), 66.146 (1) (a), 66.43 (8), 67.101 (11) (b), 70.06 (1), (2) (c) and (3m), 70.07 (1) to (6), 70.105 (4), 70.36 (3), 70.45, 70.46 (2), 70.47 (1), 70.47 (16) (a), 70.51 and 70.63 (2) of the statutes, relating to: changing the titles of certain property tax officials of the city of Milwaukee.

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

SECTION 1. 45.53 (6) of the statutes is amended to read:

45.53 (6) The person owning or having an interest in any property in respect to which the order under sub. (3) is made, or the person's agent or attorney, may file with the county treasurer or with the city treasurer of cities authorized by law to sell lands for the nonpayment of taxes as to such taxes and assessments a certified copy of the order of suspension together with an affidavit in triplicate, sworn to by the person or agent or attorney setting forth the name of the owner, the legal description of the property, the type of property, when acquired, volume and page number where the deed was duly recorded if acquired by deed and the name of the estate if acquired by descent, amount of delinquent taxes if any, and the names of the holders of any outstanding mortgage, lien or other encumbrance. Upon such filing the county treasurer or city treasurer shall file a first copy in the office of the register of deeds of the county, the 2nd copy in the office of the treasurer, who shall make proper notation that a person in military service is the holder of the legal title and has made application for special relief, and the 3rd copy shall be immediately forwarded to the office of the clerk of the town, city or village where the property is located, or if it is located in a city authorized to sell lands for nonpayment of its taxes to the ~~tax~~ commissioner of assessments, who shall make an appropriate notation in the records.

SECTION 2. 65.05 (8) of the statutes is amended to read:

65.05 (8) The adoption of the budget shall determine the amount of money to be levied upon all taxable property in the city for the ensuing year. The tax levy shall be computed by deducting the surplus and miscellaneous revenues available therefor from the appropriations for expenditures for the ensuing year. The city comptroller shall then certify the necessary taxes to be levied to the ~~tax~~ commissioner of assessments, who shall calculate the tax rate. Such tax rate shall be the rate of the ensuing tax levy.

SECTION 3. 66.146 (1) (a) of the statutes is amended to read:

66.146 (1) (a) "Public office" means the following positions or their equivalent: city engineer; city purchasing agent; commissioner of building inspection, of city development, of health or of public works; director of administration, of budget and management, of community development agency, of employe relations, of office of telecommunications, or of safety; emergency government coordinator; employe benefits administrator; executive director of the commission on community relations; municipal port director; ~~tax~~ commissioner of assessments; director of liaison; city personnel director; executive director of the retirement board; executive director of the city board of election commissioners; city librarian; city labor negotiator; executive secretary of the board of fire and police commissioners; and supervisor of the central electronics board.

– 2 –

1991 Assembly Bill 334

SECTION 4. 66.43 (8) of the statutes is amended to read:

66.43 (8) **USE-VALUE APPRAISALS.** After the city shall have assembled and acquired the real property of the project area, it shall, as an aid to it in determining the rentals and other terms upon which it will lease or the price at which it will sell the area or parts thereof, place a use value upon each piece or tract of land within the area which, in accordance with the plan, is to be used for private uses or for low-rent housing, such use value to be based on the planned use; and, for the purposes of this use valuation, it shall cause a use valuation appraisal to be made by the local ~~tax~~ commissioner of assessments or assessor; but nothing contained in this section shall be construed as requiring the city to base its rentals or selling prices upon such appraisal.

SECTION 5. 67.101 (11) (b) of the statutes is amended to read:

67.101 (11) (b) The commission shall cause the proper officer to sell, dispose of, or exchange securities in which the amortization fund is invested and to reinvest the proceeds thereof in any other security enumerated under par. (a). If the investment is in tax certificates of the city or county, the city treasurer, ~~tax~~ commissioner of assessments and such other city officers and employes as the commission may require for the prudent selection, protection and enforcement of the investment shall serve the commission. The time limitations for all actions, proceedings and applications for tax deeds upon such certificates shall be the same as the time limitations applicable to certificates owned or held by the city.

SECTION 6. 70.06 (1), (2) (c) and (3m) of the statutes are amended to read:

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

(2) (c) The ~~tax~~ commissioner of assessments may, with the approval of the common council, appoint one chief assessor, ~~one or more chief appraisers~~, one or more supervising assessors and supervising ~~appraisers~~ assessor assistants, one or more property appraisers and other expert technical personnel that the ~~tax~~ commissioner of assessments deems necessary in order that all valuations throughout the city are uniformly made in accordance with law. The chief assessor, ~~chief appraiser~~, supervising assessors and ~~assistant supervising assessors~~ assessor assistants shall exercise the direction and supervision over assessment procedure and shall perform the duties in relation to the assessment of property that the ~~tax~~ commissioner of assessments determines. Together with the

~~deputy tax commissioner and the supervisor of administration and records~~ chief assessor and the assessment analysis manager, they shall be members of the board of assessors and shall hold office in the same manner as assessors. Certification of the assessment roll shall be limited to the members of the board of assessors.

(3m) ~~Commencing with appointments made on or after January 1, 1977, no~~ No person may assume the office of ~~tax commissioner, deputy tax commissioner of assessments, chief assessor, chief appraiser, assessment analysis manager, systems and administration supervisor, title records supervisor,~~ supervising assessor, supervising ~~appraiser~~ appraiser or assessor assistant or property appraiser appointed under sub. (2) (c), unless certified by the department of revenue under s. 73.09 as qualified to perform the functions of the office of assessor. If a person who has not been so certified is appointed to the office, the office shall be vacant and the appointing authority shall fill the vacancy from a list of persons so certified by the department of revenue.

SECTION 7. 70.06 (2) (d) of the statutes is repealed.

SECTION 8. 70.07 (1) to (6) of the statutes are amended to read:

70.07 (1) In all 1st class cities the several assessors shall make their ~~respective~~ assessments available to the ~~tax~~ commissioner of assessments on or before the 2nd Monday in May in each year.

(2) The ~~tax~~ commissioner of assessments shall publish a class 3 notice, under ch. 985, that on the days named, the assessments for the city will be open for examination by the taxable inhabitants of the city. On the 2nd Monday of May the ~~tax~~ commissioner of assessments shall call together all of the assessors, and the other members of the board of assessors as provided in s. 70.06 (2) (c), and they together with the ~~tax~~ commissioner of assessments shall constitute an assessment board.

(3) To the end that all valuations throughout the city shall be made on a uniform basis, such board of assessors, under the direction and supervision of the ~~tax~~ commissioner of assessments, shall compare the valuations so secured, making all necessary corrections and all other just and necessary changes to arrive at the true value of property within the city; and the ~~tax~~ commissioner of assessments may direct that all objections to valuations filed under s. 70.47 (16); shall be investigated by such board.

(4) The concurrence of a majority of such board of assessors shall be necessary to determine any matter upon which the ~~tax~~ commissioner of assessments requires it to act. No notice need be given to the owners of the property assessed of any corrections or changes in assessments which are made prior to the day or days fixed in the notice mentioned in sub. (2) on which said assessments are to be open for examination, but any changes made thereafter and before the assessment roll is delivered to the board of review can only be made upon notice

1991 Assembly Bill 334

by first class mail to the person assessed if a resident of the city or, if a nonresident, his agent if there is one resident therein or, if neither, the possessor of the property assessed if any, if the residence of such owner, agent or possessor is known to any member of said board of assessors.

(5) The ~~tax~~ commissioner of assessments may provide for such committees of the board of assessors, as he may think best, to make investigations including the investigations mentioned in sub. (3) and perform such other duties as are prescribed by him. He shall be chairman of the board of assessors, and he may appoint as a member or chairman of the various committees, himself, any assessor or other officer or employe in his department.

(6) The board of assessors shall remain in session until all corrections and changes have been made, including all those resulting from investigations by committees of objections to valuations filed with the ~~tax~~ commissioner of assessments as provided in this subsection, after which the ~~tax~~ commissioner of assessments shall prepare the assessment rolls as corrected by the board of assessors and submit them to the board of review not later than the 2nd Monday in October. The person assessed, having been notified of the determination of the board of assessors as required in sub. (4), shall be deemed to have accepted the determination unless the person notifies the ~~tax~~ commissioner of assessments in writing, within 10 days, of the desire to present testimony before the board of review. After the board of review has met, the ~~tax~~ commissioner of assessments may appoint committees of the board of assessors to investigate any objections to the amount or valuation of any real or personal property which have been filed with the ~~tax~~ commissioner of assessments. The committees may at the direction of the ~~tax~~ commissioner of assessments report their investigation and recommendations to the board of review and any member of any such committee shall be a competent witness in any hearing before the board of review.

SECTION 9. 70.105 (4) of the statutes is amended to read:

70.105 (4) FINDINGS AND CERTIFICATION. The local assessor or the ~~tax~~ commissioner of assessments in such municipality shall, upon application by an owner seeking an assessment freeze, make a thorough investigation to ascertain whether such application meets the requirements of the ordinance enacted by the local legislative body. The assessor or ~~tax~~ commissioner of assessments, as the case may be, shall make findings to demonstrate that such application complies with the ordinance and shall submit a certification together with his findings to the local legislative body for approval. If the local legislative body determines from the ~~tax commissioner's~~ commissioner of assessments' certification that an assessment freeze shall operate, the local legislative body shall by resolution provide for such assessment freeze.

The local legislative body shall specify the period when such assessment freeze shall commence to operate and when new construction or remodeling of existing structures is required, shall specify the time within which such construction or remodeling shall be completed and the commencement date of the assessment freeze.

SECTION 10. 70.36 (3) of the statutes is amended to read:

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

SECTION 11. 70.45 of the statutes is amended to read:

70.45 Return and examination of rolls. When the assessment rolls have been completed in cities of the 1st class, they shall be delivered to the ~~tax~~ commissioner of assessments, in all other cities to the city clerk, in villages to the village clerk and in towns to the town clerk. These officials shall have published a class 1 notice if applicable, or posted notice, under ch. 985, in anticipation of the roll delivery as provided in s. 70.50, that on certain days, therein named, the assessment rolls will be open for examination by the taxable inhabitants, which notice may assign a day or days for each ward, where there are separate assessment rolls for wards, for the inspection of rolls. On examination the ~~tax~~ commissioner of assessments, assessor or assessors may make changes that are necessary to perfect the assessment roll or rolls, and after the corrections are made the roll or rolls shall be submitted by the ~~tax~~ commissioner of assessments or clerk of the municipality to the board of review.

SECTION 12. 70.46 (2) of the statutes is amended to read:

70.46 (2) The town, city or village clerk on such board of review and in cities of the first class the ~~tax~~ commissioner of assessments on such board of review or any person on his staff designated by him shall be the clerk thereof and keep an accurate record of all its proceedings.

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

70.47 (1) TIME AND PLACE OF MEETING. The board of review shall meet annually at any time during the 30-day period beginning on the 2nd Monday of May. In towns and villages the board shall meet at the town or village hall or some place designated by the town or village board. If there is no such hall, it shall meet at the clerk's office, or in towns at the place where the last annual town meeting was held. In cities the board shall meet at the council chamber or some place designated by the council and in cities of the 1st class in some place designated by the ~~tax~~ commissioner of assessments of such cities. A majority shall constitute a quorum except that 2 members may hold any hearing of the evidence required to be held

– 4 –

1991 Assembly Bill 334

by such board under subs. (8) and (10), if the requirements of sub. (9) are met.

SECTION 14. 70.47 (16) (a) of the statutes is amended to read:

70.47 (16) (a) In 1st class cities all objections to the amount or valuation of real or personal property shall be first made in writing and filed with the ~~tax~~ commissioner of assessments on or before the 3rd Monday in May. No person may, in any action or proceeding, question the amount or valuation of real or personal property in the assessment rolls of the city unless objections have been so filed. The board may not waive the requirement that objections be in writing. If the objections have been investigated by a committee of the board of assessors under s. 70.07 (6), the board of review may adopt the recommendation of the committee unless the objector requests or the board orders a hearing. At least 2 days' notice of the time fixed for the hearing shall be given to the objector or attorney and to the city attorney of the city. The provisions of the statutes relating to boards of review not inconsistent with this subsection apply to proceedings before the boards of review of 1st class cities, except that the board need not adjourn until the assessment roll is completed by the ~~tax~~ commissioner of assessments, as required in s. 70.07 (6), but may immediately hold hearings on objections filed with the ~~tax~~ commissioner of assessments, and the changes, corrections and determinations made by the board acting within its powers shall be prima facie correct. Appeal from the determination shall be by an action for certiorari commenced within 90 days after final adjournment of the board of review. The action shall be given preference.

SECTION 15. 70.51 of the statutes is amended to read:

70.51 Assessment review and tax roll in first class cities. (1) The board of review in all 1st class cities, after they ~~shall~~ have examined, corrected and completed the assessment roll of said city and not later than the first Monday in November, shall deliver the same to the ~~tax~~ commissioner of assessments, who shall thereupon reex-

amine and perfect the same and make out therefrom a complete tax roll in the manner and form provided by law. All laws applicable to any such city relating to the making of such tax rolls shall apply to the making of the tax roll by said ~~tax~~ commissioner of assessments, except that the work of making said rolls shall be performed by the assessors and such other employes in the ~~tax commissioner's~~ commissioner of assessments' office as the ~~tax~~ commissioner of assessments shall designate. After the completion of said tax roll in the manner provided by law, the ~~tax~~ commissioner of assessments shall deliver the tax roll to the city treasurer of such city on the 3rd Monday of December in each year.

(1a) If the board of review has not completed its work within the time limited by the first Monday in November, it shall nevertheless deliver the assessment roll to the ~~tax~~ commissioner of assessments as therein required, and the ~~tax~~ commissioner of assessments shall thereupon perfect the same as though the board of review had fully completed its work thereon. In any case wherein the board of review alters the assessment after the first Monday of November and before the treasurer is required to make the return of delinquent taxes, the assessment roll and the tax roll may be corrected accordingly in the manner provided in s. 74.05, except that the consent of the treasurer shall not be required.

(2) The county clerk of any county having a population of 500,000 or more and containing a city of the 1st class shall deliver his certificates of apportionment of taxes ~~and statement of the names of persons in said city subject to an income tax~~ to the ~~tax~~ commissioner of assessments instead of the city clerk of such city.

SECTION 16. 70.63 (2) of the statutes is amended to read:

70.63 (2) CITY OF FIRST CLASS. The county clerk shall certify in a similar manner to the ~~tax~~ commissioner of assessments of each city of the first class located within the limits of the county.