



**ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 1997 ASSEMBLY BILL 355**

October 29, 1997 - Offered by COMMITTEE ON WAYS AND MEANS.

1     **AN ACT to repeal** 70.47 (7) (b) and 70.47 (18) (b); **to renumber** 70.47 (18) (a); **to**  
2     **amend** 70.365, 70.45, 70.47 (3) (a), 70.47 (3) (b), 70.47 (7) (a), 70.47 (9) (a) and  
3     73.09 (7) (a); **to repeal and recreate** 70.47 (2); and **to create** 70.46 (4), 70.47  
4     (6m), 70.47 (6r), 70.47 (7) (ac), (ad), (ae) and (af), 70.47 (8) (g), (h), (i) and (j) and  
5     73.03 (52) and (54) of the statutes; **relating to:** notices of changed assessments  
6     and board of review training and procedures.

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

7     **SECTION 1.** 70.365 of the statutes is amended to read:  
8     **70.365 (title) Notice of higher changed assessment.** When the assessor  
9     ~~places a valuation of~~ assesses any taxable real property, or of any improvements  
10    taxed as personal property under s. 77.84 (1), ~~which is \$300 or more higher and~~  
11    arrives at a different total than the ~~valuation placed on~~ assessment of it for the  
12    previous year, the assessor shall notify the person assessed if the address of the

1 person is known to the assessor, otherwise the occupant of the property. The notice  
2 shall be in writing and shall be sent by ordinary mail at least ~~10~~ 15 days before the  
3 meeting of the board of review or before the meeting of the board of assessors in 1st  
4 class cities and in 2nd class cities that have a board of assessors under s. 70.075 and  
5 shall contain the amount of the ~~increased~~ changed assessment and the time, date and  
6 place of the meeting of the local board of review or of the board of assessors. However,  
7 if the assessment roll is not complete, the notice shall be sent by ordinary mail at  
8 least ~~10~~ 15 days prior to the date to which the board of review has adjourned. The  
9 assessor shall attach to the assessment roll a statement that the notices required by  
10 this section have been mailed and failure to receive the notice shall not affect the  
11 validity of the ~~increased~~ changed assessment, the resulting ~~increased~~ changed tax,  
12 the procedures of the board of review or of the board of assessors or the enforcement  
13 of delinquent taxes by statutory means. The secretary of revenue shall by rule  
14 prescribe the form of the notice required under this section. The form shall include  
15 information notifying the taxpayer of the procedures to be used to object to the  
16 assessment.

17 **SECTION 2.** 70.45 of the statutes is amended to read:

18 **70.45 Return and examination of rolls.** When the assessment rolls have  
19 been completed in cities of the 1st class, they shall be delivered to the commissioner  
20 of assessments, in all other cities to the city clerk, in villages to the village clerk and  
21 in towns to the town clerk. These At least 15 days before the first day on which the  
22 assessment rolls are open for examination, these officials shall have published a  
23 class 1 notice if applicable, or posted notice, under ch. 985, in anticipation of the roll  
24 delivery as provided in s. 70.50, that on certain days, therein named, the assessment  
25 rolls will be open for examination by the taxable inhabitants, which notice may

1 assign a day or days for each ward, where there are separate assessment rolls for  
2 wards, for the inspection of rolls. The assessor shall be present for at least 2 hours  
3 while the assessment roll is open for inspection. Instructional material under s.  
4 73.03 (52) shall be available at the meeting. On examination the commissioner of  
5 assessments, assessor or assessors may make changes that are necessary to perfect  
6 the assessment roll or rolls, and after the corrections are made the roll or rolls shall  
7 be submitted by the commissioner of assessments or clerk of the municipality to the  
8 board of review.

9 **SECTION 3.** 70.46 (4) of the statutes is created to read:

10 70.46 (4) No board of review may be constituted unless it includes at least one  
11 voting member who, within 2 years of the board's first meeting, has attended a  
12 training session under s. 73.03 (54) and unless that member is the municipality's  
13 chief executive officer or that officer's designee. The municipal clerk shall provide  
14 an affidavit to the department of revenue stating whether the requirement under  
15 this subsection has been fulfilled.

16 **SECTION 4.** 70.47 (2) of the statutes is repealed and recreated to read:

17 70.47 (2) NOTICE. At least 15 days before the first session of the board of review,  
18 the clerk of the board of review shall publish a class 1 notice of the first meeting of  
19 the board of review under sub. (3).

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

21 70.47 (3) (a) At its first meeting, the board of review shall receive the  
22 assessment roll and sworn statements from the clerk and ~~prior to adjournment~~ shall  
23 be in session at least ~~one day from 10 a.m. to 4 p.m., except for a one hour recess for~~  
24 ~~lunch,~~ one hour for taxpayers to appear and examine the assessment roll and other  
25 assessment data and be heard in relation to the assessment. The assessor shall be

1 present when the roll and data are available for examination. At its first meeting,  
2 the board shall set the time when it will hear each objection that it has received. The  
3 board shall notify each objector and the assessor, at least 72 hours before the  
4 objection is to be heard, of the time of that hearing unless the board, the assessor and  
5 the objector waive that notice. If, during its first meeting, the board determines that  
6 it cannot hear some of the objections at the time scheduled for them, it may create  
7 a new schedule if it notifies each objector who has been rescheduled, at least 72 hours  
8 before the objection is to be heard, of the new time of the hearing. If the assessment  
9 roll is not completed, the board shall adjourn for such time as is necessary to complete  
10 the roll, and shall post a written notice on the outer door of the place of meeting  
11 stating to what time the meeting is adjourned. With respect to the assessment rolls  
12 of taxing districts prepared by a county assessor, the board of review as constituted  
13 under s. 70.99 (10) shall schedule meetings in each taxing district on specific dates  
14 beginning with the 2nd Monday of April , and with respect to the assessment rolls  
15 of other taxing districts the board of review shall schedule meetings in the district,  
16 no sooner than 5 working days after the roll is first made available for examination  
17 by taxpayers and shall be in session on the specified dates from 10 a.m. to 4 p.m.,  
18 except for a one hour recess for lunch, except for the first day that it meets, for at least  
19 one hour for taxpayers to appear and examine the assessment roll and other  
20 assessment data and be heard in relation to the assessment. If an objector who has  
21 not filed an objection at least 72 hours before the board's first meeting appears at that  
22 meeting and if the assessor, the objector and the board waive that notice  
23 requirement, the board may hear the objection at its first meeting. If the board does  
24 not hear an objection at its first meeting and it determines that there is good cause  
25 to do so, it shall schedule the objection for hearing. Notice of the time and place of

1 meeting and of the requirements under sub. (7) (aa) and (ac) to (af) shall be posted  
2 in advance by the clerk of the taxing district in at least 3 public places and on the door  
3 of the village hall, council chambers or city hall or the town hall on the date set by  
4 the board of review.

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

6 70.47 (3) (b) The municipal governing body may by ordinance or resolution  
7 designate hours, other than those set forth in par. (a), during which the board shall  
8 hold its first meeting, but not fewer than ~~4 hours~~ one hour on the first meeting day  
9 between 8 a.m. and midnight. Such change in the time shall not become effective  
10 unless notice thereof is published in the official newspaper if in a city, or posted in  
11 not less than 3 public places if in any other municipality, at least ~~10~~ 15 days before  
12 such first meeting.

13 **SECTION 7.** 70.47 (6m) of the statutes is created to read:

14 70.47 (6m) REMOVAL OF A MEMBER. (a) A municipality, except a 1st class city  
15 or a 2nd class city, shall remove, for the hearing on an objection, a member of the  
16 board of review if any of the following conditions applies:

17 1. A person who is objecting to a valuation, at the time that the person files the  
18 objection and at least 72 hours before the first scheduled session of the board of  
19 review or at least 72 hours before the objection is heard if the objection is allowed  
20 under sub. (3) (a), requests the removal, except that no more than one member of the  
21 board of review may be removed under this subdivision.

22 2. A member of the board of review has a conflict of interest, or a bias, under  
23 an ordinance of the municipality in regard to the objection.

24 (b) A member of a board of review who would violate s. 19.59 by hearing an  
25 objection shall recuse himself or herself from that hearing. The municipal clerk shall

1 provide to the department of revenue an affidavit declaring whether the requirement  
2 under this paragraph is fulfilled.

3 (c) If a member or members are removed under par. (a) or are recused under  
4 par. (b), the board may replace the member or members or its remaining members  
5 may hear the objection, except that no fewer than 3 members may hear the objection.

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

7 70.47 **(6r)** COMMENTS. Any person may provide to the municipal clerk written  
8 comments about valuations, assessment practices and the performance of an  
9 assessor. The clerk shall provide all of those comments to the appropriate municipal  
10 officer.

11 **SECTION 9.** 70.47 (7) (a) of the statutes is amended to read:

12 70.47 **(7)** (a) Objections to the amount or valuation of property shall first be  
13 made in writing and filed with the clerk of the board of review prior to adjournment  
14 of public hearings the first public hearing by the board. ~~If the board is in session 5~~  
15 ~~days, including its first meeting and any adjourned meetings, all objections shall be~~  
16 ~~filed within such time unless failure to file within such time is waived by the board~~  
17 ~~upon a showing of good cause for such failure.~~ The board may require such objections  
18 to be submitted on forms approved by the department of revenue. Persons who own  
19 land and improvements to that land may object to the aggregate valuation of that  
20 land and improvements to that land, but no person who owns land and  
21 improvements to that land may object only to the valuation of that land or only to the  
22 valuation of improvements to that land. No person shall be allowed in any action or  
23 proceedings to question the amount or valuation of property unless such written  
24 objection has been filed and such person in good faith presented evidence to such  
25 board in support of such objections and made full disclosure before said board, under

1 oath of all of that person's property liable to assessment in such district and the value  
2 thereof. The requirement that it be in writing may be waived by express action of  
3 the board.

4 **SECTION 10.** 70.47 (7) (ac), (ad), (ae) and (af) of the statutes are created to read:

5 70.47 (7) (ac) After the first meeting of the board of review and before the  
6 board's final adjournment, no person who is scheduled to appear before the board of  
7 review may contact, or provide information to, a member of the board about that  
8 person's objection except at a session of the board.

9 (ad) No person may appear before the board of review, testify to the board by  
10 telephone or contest the amount of any assessment unless, at least 72 hours before  
11 the first meeting of the board or at least 72 hours before the objection is heard if the  
12 objection is allowed under sub. (3) (a), that person provides to the clerk of the board  
13 of review notice as to whether the person will ask for removal under sub. (6m) (a) and  
14 if so which member will be removed and the person's reasonable estimate of the  
15 length of time that the hearing will take.

16 (ae) No person may appear before the board of review, testify to the board by  
17 telephone or contest the amount of any assessment unless, at least 72 hours before  
18 the first meeting of the board or at least 72 hours before the objection is heard if the  
19 objection is allowed under sub. (3) (a), the person specifies, in writing, the person's  
20 estimate of the value of the land and of the improvements that are the subject of the  
21 person's objection and specifies the information that the person used to arrive at that  
22 estimate.

23 (af) No person may appear before the board of review, testify to the board by  
24 telephone or object to a valuation; if that valuation was made by the assessor or the  
25 objector using the income method; unless the person supplies to the assessor all of

1 the information about income and expenses that the assessor requests. The  
2 municipality or county shall provide by ordinance for the confidentiality of  
3 information about income and expenses that is provided to the assessor under this  
4 paragraph and shall provide exceptions for persons using the information in the  
5 discharge of duties imposed by law or of the duties of their office or by order of a court.  
6 The information that is provided under this paragraph, unless a court determines  
7 that it is inaccurate, is not subject to the right of inspection and copying under s.  
8 19.35 (1).

9 **SECTION 11.** 70.47 (7) (b) of the statutes is repealed.

10 **SECTION 12.** 70.47 (8) (g), (h), (i) and (j) of the statutes are created to read:

11 70.47 (8) (g) All determinations of objections shall be by roll call vote.

12 (h) The assessor shall provide to the board specific information about the  
13 validity of the valuation to which objection is made and shall provide to the board the  
14 information that the assessor used to determine that valuation.

15 (i) The board may not lower the valuation to which objection is made unless the  
16 objector or the objector's attorney provides evidence, or calls witnesses, to support  
17 a change in the valuation.

18 (j) The board shall presume that the assessor's valuation is correct. That  
19 presumption may be rebutted by a sufficient showing by the objector that the  
20 valuation is incorrect.

21 **SECTION 13.** 70.47 (9) (a) of the statutes is amended to read:

22 70.47 (9) (a) From the evidence before it the board shall determine whether the  
23 assessor's ~~valuation~~ assessment is correct. If the assessment is too high or too low,  
24 it the board shall raise or lower the same assessment accordingly and shall state on  
25 the record the correct assessment and that that assessment is reasonable in light of



1 all of the relevant evidence that the board received. A majority of the members of the  
2 board present at the meeting to make the determination shall constitute a quorum  
3 for purposes of making such determination, and a majority vote of the quorum shall  
4 constitute the determination. In the event there is a tie vote, ~~the assessor's valuation~~  
5 assessment shall be sustained.

6 **SECTION 14.** 70.47 (18) (a) of the statutes is renumbered 70.47 (18).

7 **SECTION 15.** 70.47 (18) (b) of the statutes is repealed.

8 **SECTION 16.** 73.03 (52) and (54) of the statutes are created to read:

9 73.03 **(52)** To publish instructional material that provides information to  
10 persons who wish to object to valuations under s. 70.47 and to distribute that  
11 material in sufficient quantity to taxation districts.

12 **(54)** To provide or approve suitable training sessions at suitable times and  
13 instructional material for board of review members.

14 **SECTION 17.** 73.09 (7) (a) of the statutes is amended to read:

15 73.09 **(7)** (a) The secretary of revenue or a designee may revoke the certification  
16 of any assessor, assessment personnel or expert appraiser for the practice of any  
17 fraud or deceit in obtaining certification, or any negligence, incompetence or  
18 misconduct, including making a fraudulent change in the assessment roll after it is  
19 opened for examination under s. 70.47 (3).

20 **SECTION 18. Initial applicability.**

21 (1) This act first applies to assessments as of January 1, 2000.

22 (END)