



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRBs0256/1  
JK:sac:jf

**ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO ASSEMBLY BILL 576**

February 3, 2014 – Offered by Representative NYGREN.

1     **AN ACT** *to amend* 70.365, 70.47 (2) and 70.47 (8) (intro.); and *to create* 70.47  
2           (8m) of the statutes; **relating to:** objecting to property tax assessments.

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

3           **SECTION 1.** 70.365 of the statutes is amended to read:

4           **70.365 Notice of changed assessment.** When the assessor assesses any  
5     taxable real property, or any improvements taxed as personal property under s. 77.84  
6     (1), and arrives at a different total than the assessment of it for the previous year,  
7     the assessor shall notify the person assessed if the address of the person is known  
8     to the assessor, otherwise the occupant of the property. If the assessor determines  
9     that land assessed under s. 70.32 (2r) for the previous year is no longer eligible to be  
10    assessed under s. 70.32 (2r), and the current classification under s. 70.32 (2) (a) is not  
11    undeveloped, agricultural forest, productive forest land, or other, the assessor shall

1 notify the person assessed if the assessor knows the person's address, or otherwise  
2 the occupant of the property, that the person assessed may be subject to a conversion  
3 charge under s. 74.485. Any notice issued under this section shall be in writing and  
4 shall be sent by ordinary mail at least ~~15~~ 30 days before the meeting of the board of  
5 review ~~or, 25 days~~ before the meeting of the board of assessors in 1st class cities, and  
6 30 days before the meeting of the board of assessors in 2nd class cities that have a  
7 board of assessors under s. 70.075 and, The notice shall contain the amount of the  
8 changed assessment and the time, date, and place of the meeting of the local board  
9 of review or of the board of assessors. However, if the assessment roll is not complete,  
10 the notice shall be sent by ordinary mail at least ~~15~~ 30 days prior to the date to which  
11 the board of review or board of assessors has adjourned, except that the notice shall  
12 be sent 25 days prior to the date to which the board of assessors in 1st class cities has  
13 adjourned. The assessor shall attach to the assessment roll a statement that the  
14 notices required by this section have been mailed and failure to receive the notice  
15 shall not affect the validity of the changed assessment, the resulting changed tax, the  
16 procedures of the board of review or of the board of assessors or the enforcement of  
17 delinquent taxes by statutory means. After the person assessed or the occupant of  
18 the property receives notice under this section, if the assessor changes the  
19 assessment as a result of the examination of the rolls as provided in s. 70.45 and the  
20 person assessed waives, in writing and on a form prescribed or approved by the  
21 department of revenue, the person's right to the ~~15-day~~ notice of the changed  
22 assessment under this section, no additional notice is required under this section.  
23 The secretary of revenue shall prescribe the form of the notice required under this  
24 section. The form shall include information notifying the taxpayer of the procedures

1 to be used to object to the assessment. The form shall also indicate whether the  
2 person assessed may be subject to a conversion charge under s. 74.485.

3 **SECTION 2.** 70.47 (2) of the statutes is amended to read:

4 70.47 (2) NOTICE. At least ~~15~~ 30 days before the first session of the board of  
5 review, or 25 days before the first session of the board of assessors in a 1st class city,  
6 the clerk of the board of review shall publish a class 1 notice, place a notice in at least  
7 3 public places and place a notice on the door of the town hall, of the village hall, of  
8 the council chambers or of the city hall of the time and place of the first meeting of  
9 the board of review under sub. (3) and of the requirements under sub. (7) (aa) and  
10 (ac) to (af). A taxpayer who shows that the clerk failed to publish the notice under  
11 this subsection may file a claim under s. 74.37.

12 **SECTION 3.** 70.47 (8) (intro.) of the statutes is amended to read:

13 70.47 (8) HEARING. (intro.) The board shall hear upon oath all persons who  
14 appear before it in relation to the assessment. Instead of appearing in person at the  
15 hearing, the board may allow the property owner, or the property owner's  
16 representative, at the request of either person, to appear before the board, under  
17 oath, by telephone or to submit written statements, under oath, to the board. The  
18 board shall hear upon oath, by telephone, all ill or disabled persons who present to  
19 the board a letter from a physician, osteopath, physician assistant, as defined in s.  
20 448.01 (6), or advanced practice nurse prescriber certified under s. 441.16 (2) that  
21 confirms their illness or disability. At the request of the property owner or the  
22 property owner's representative, the board may postpone and reschedule a hearing  
23 under this subsection, but may not postpone and reschedule a hearing more than  
24 once during the same session for the same property. The board at such hearing shall  
25 proceed as follows:

