



1997 ASSEMBLY BILL 355

May 15, 1997 - Introduced by Representatives ALBERS, HASENOHRL, GRONEMUS, TURNER, OWENS, WASSERMAN, SERATTI, OLSEN, GUNDERSON, LADWIG, F. LASEE, PORTER, MUSSER, BRANDEMUEHL, REYNOLDS, HUTCHISON, FREESE, HANDRICK, KREIBICH, RYBA, HAHN, ZUKOWSKI, GREEN, POWERS, GROTHMAN, SKINDRUD, NASS and SYKORA, cosponsored by Senators SCHULTZ and A. LASEE. Referred to 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** 70.47 (6m), 70.47
4 (6r), 70.47 (7) (ac), (ad), (ae) and (af), 70.47 (8) (g), (h), (i) and (j) and 73.03 (51)
5 and (52) of the statutes; **relating to:** notices of higher assessments and board
6 of review training and procedures.

Analysis by the Legislative Reference Bureau

Under current law, municipalities must notify taxpayers 10 days before the board of review begins to meet if their property tax assessment has increased by \$300 or more compared to the previous assessment. This bill imposes that requirement if there is any change in the assessment and provides for 15 days' notice.

The bill requires assessors to be present when the property tax roll is available for inspection.

The bill also makes a number of changes to the procedures of boards of review, which rule on objections to property tax assessments. Among the more important changes are the following:

1. Reserves the first meeting of the board for examination by taxpayers of the property tax roll and assessment data and for setting the board's agenda.

2. Requires 72-hour notice to persons who object to their assessments of the time when their hearing will be held unless the board and the objector waive that requirement.

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3. Requires a 5-day interval between the board's first meeting and its first hearing of an objection.

4. Requires the assessor to provide the board with information about the validity of the assessment and with the information that he or she used.

5. Specifies that the assessor's valuation is presumed to be correct.

6. Allows the board, for good cause, to allow hearings on objections that are made within 8 hours after the beginning of its first session.

7. Requires the department of revenue (DOR) to publish instructional material that provides information for persons who wish to object to valuations and requires DOR to distribute that material to municipalities.

8. Requires removal of a board of review member if a person who is objecting to an assessment requests the removal or if the member is biased, or has a conflict of interest, in regard to the objection.

9. Forbids objectors to contact, or provide information to, members of the board about the objection except at a hearing of the board.

10. Requires objectors to provide to the board a list of their witnesses, their attorneys' names, whether they will ask for removal of a board member, an estimate of the length of time that the hearing will take, their estimate of the value of their land and of their buildings and the information that they used to arrive at their estimates.

11. Requires a person who is objecting to an assessment that was made by the income method to provide to the assessor all of the information about income that the assessor requests.

12. Requires DOR to provide training and instructional materials for board of review members.

13. Specifies that the board may not lower an assessment if the objector presents no evidence.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

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

2 **70.365** (title) **Notice of higher changed assessment.** When the assessor
3 ~~places a valuation of~~ assesses any taxable real property, or of any improvements
4 taxed as personal property under s. 77.84 (1), ~~which is \$300 or more higher~~
5 differently than the valuation placed on assessment of it for the previous year, the
6 assessor shall notify the person assessed if the address of the person is known to the

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

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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 one hour
3 while the assessment roll is open for inspection. On examination the commissioner
4 of assessments, assessor or assessors may make changes that are necessary to
5 perfect the assessment roll or rolls, and after the corrections are made the roll or rolls
6 shall be submitted by the commissioner of assessments or clerk of the municipality
7 to the board of review.

8 **SECTION 3.** 70.47 (2) of the statutes is repealed and recreated to read:

9 70.47 (2) NOTICE. At least 15 days before the first session of the board of review,
10 the clerk of the board of review shall publish a class 1 notice of the first meeting of
11 the board of review under sub. (3).

12 **SECTION 4.** 70.47 (3) (a) of the statutes is amended to read:

13 70.47 (3) (a) At its first meeting, the board of review shall receive the
14 assessment roll and sworn statements from the clerk and ~~prior to adjournment~~ shall
15 be in session at least one day from 10 a.m. to 4 p.m., except for a one hour recess for
16 ~~lunch,~~ 1 hour for taxpayers to appear and examine the assessment roll and other
17 assessment data ~~and be heard in relation to the assessment.~~ Instructional material
18 under s. 73.03 (51) shall be available at that meeting. The assessor shall be present
19 when the roll and data are available for examination. At its first meeting, the board
20 shall set the time when it will hear each objection that it has received. The board
21 shall notify each objector, at least 72 hours before his or her objection is to be heard,
22 of the time of that hearing unless both the board and the objector waive that notice.
23 If, during its first meeting, the board determines that, because of its workload, it
24 cannot hear some of the objections at the time scheduled for them, it may create a
25 new schedule if it notifies each objector who has been rescheduled, at least 72 hours

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1 before his or her objection is to be heard, of the new time of the hearing. If the
2 assessment roll is not completed, the board shall adjourn for such time as is
3 necessary to complete the roll, and shall post a written notice on the outer door of the
4 place of meeting stating to what time the meeting is adjourned. With respect to the
5 assessment rolls of taxing districts prepared by a county assessor, the board of review
6 as constituted under s. 70.99 (10) shall schedule meetings in each taxing district on
7 specific dates beginning with the 2nd Monday of April no sooner than 5 working days
8 after the roll is first made available for examination by taxpayers and shall be in
9 session on the specified dates from 10 a.m. to 4 p.m., except for a one hour recess for
10 lunch, except for the first day that it meets, for at least one hour for taxpayers to
11 appear and examine the assessment roll and other assessment data and be heard in
12 relation to the assessment. The board may schedule for hearing any objection that
13 is presented to the clerk of the board within 8 hours after the beginning of the board's
14 first session if the board determines that there is good cause to do so. Notice of the
15 time and place of meeting and of the requirements under sub. (7) (aa) and (ac) to (af)
16 shall be posted in advance by the clerk of the taxing district in at least 3 public places
17 and on the door of the village hall, council chambers or city hall or the town hall on
18 the date set by the board of review.

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

20 70.47 (3) (b) The municipal governing body may by ordinance or resolution
21 designate hours, other than those set forth in par. (a), during which the board shall
22 hold its first meeting, but not fewer than 4 hours 1 hour on the first meeting day
23 between 8 a.m. and midnight. Such change in the time shall not become effective
24 unless notice thereof is published in the official newspaper if in a city, or posted in

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1 not less than 3 public places if in any other municipality, at least ~~10~~ 15 days before
2 such first meeting.

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

4 70.47 **(6m)** REMOVAL OF A MEMBER. (a) A municipality shall remove, for the
5 hearing on an objection, a member of the board of review if any of the following
6 conditions applies:

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

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

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

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

18 70.47 **(6r)** COMMENTS. Any person may provide to the municipal clerk written
19 comments about valuations, assessment practices and the performance of an
20 assessor. The clerk shall provide all of those comments to the board of review.

21 **SECTION 8.** 70.47 (7) (a) of the statutes is amended to read:

22 70.47 **(7)** (a) Objections to the amount or valuation of property shall first be
23 made in writing and filed with the clerk of the board of review prior to adjournment
24 of public hearings by the board. ~~If the board is in session 5 days, including its first~~
25 ~~meeting and any adjourned meetings, all~~ All objections shall be filed within such the

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1 time that the board is in session unless failure to file within such time is waived by
2 the board upon a showing of good cause for such failure. The board may require such
3 objections to be submitted on forms approved by the department of revenue. Persons
4 who own land and improvements to that land may object to the aggregate valuation
5 of that land and improvements to that land, but no person who owns land and
6 improvements to that land may object only to the valuation of that land or only to the
7 valuation of improvements to that land. No person shall be allowed in any action or
8 proceedings to question the amount or valuation of property unless such written
9 objection has been filed and such person in good faith presented evidence to such
10 board in support of such objections and made full disclosure before said board, under
11 oath of all of that person's property liable to assessment in such district and the value
12 thereof. The requirement that it be in writing may be waived by express action of
13 the board.

14 **SECTION 9.** 70.47 (7) (ac), (ad), (ae) and (af) of the statutes are created to read:

15 70.47 (7) (ac) After the first meeting of the board of review and before the
16 board's final adjournment, no person who is scheduled to appear before the board of
17 review may contact, or provide information to, a member of the board about that
18 person's objection except at a session of the board.

19 (ad) No person may appear before the board of review, testify to the board by
20 telephone or contest the amount of any assessment unless, at least 72 hours before
21 the first meeting of the board or at least 72 hours before the objection is heard if the
22 objection is allowed under sub. (3) (a), that person provides to the clerk of the board
23 of review a list of the witnesses whom the person intends to call, the names of all
24 attorneys who will represent the person at the hearing, whether the person will ask

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1 for removal under sub. (6m) (a) and if so which member will be removed and the
2 person's estimate of the length of time that the hearing will take.

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

10 (af) No person may appear before the board of review, testify to the board by
11 telephone or object to a valuation; if that valuation was made by using the income
12 method; unless the person supplies to the assessor all of the information about
13 income that the assessor requests. The municipality shall provide by ordinance for
14 the confidentiality of information about income that is provided to the assessor under
15 this paragraph and shall provide exceptions for persons using the information in the
16 discharge of duties imposed by law or of the duties of their office or by order of a court.

17 **SECTION 10.** 70.47 (7) (b) of the statutes is repealed.

18 **SECTION 11.** 70.47 (8) (g), (h), (i) and (j) of the statutes are created to read:

19 70.47 (8) (g) All determinations of objections shall be by roll call vote.

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

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

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1 (j) The board shall presume that the assessor's valuation is correct.

2 **SECTION 12.** 70.47 (9) (a) of the statutes is amended to read:

3 70.47 (9) (a) From the evidence before it the board shall determine whether the
4 assessor's valuation is correct. If the valuation is too high or too low, it the board shall
5 raise or lower the same valuation accordingly and shall state on the record the correct
6 value and that that value is reasonable in light of all of the relevant evidence that
7 the board received. A majority of the members of the board present at the meeting
8 to make the determination shall constitute a quorum for purposes of making such
9 determination, and a majority vote of the quorum shall constitute the determination.
10 In the event there is a tie vote, the assessor's valuation shall be sustained.

11 **SECTION 13.** 70.47 (18) (a) of the statutes is renumbered 70.47 (18).

12 **SECTION 14.** 70.47 (18) (b) of the statutes is repealed.

13 **SECTION 15.** 73.03 (51) and (52) of the statutes are created to read:

14 73.03 (51) To publish instructional material that provides information to
15 persons who wish to object to valuations under s. 70.47 and to distribute that
16 material in sufficient quantity to taxation districts.

17 (52) To provide training sessions and instructional material for board of review
18 members.

19 **SECTION 16.** 73.09 (7) (a) of the statutes is amended to read:

20 73.09 (7) (a) The secretary of revenue or a designee may revoke the certification
21 of any assessor, assessment personnel or expert appraiser for the practice of any
22 fraud or deceit in obtaining certification, or any negligence, incompetence or
23 misconduct, including making a change in the property tax roll after it is opened for
24 examination under s. 70.47 (3).

25 **SECTION 17. Initial applicability.**

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SECTION 17

1 (1) This act first applies to assessments as of January 1, 1999.

2 (END)