

LEGISLATIVE HEARING CALENDAR

Positions to be taken by the City of Milwaukee on the following bills will be discussed by the

COMMITTEE ON JUDICIARY-LEGISLATION

MONDAY, DECEMBER 3, 2007 AT 1:30 PM

Room 301-B City Hall

AB-580 Objecting to property tax assessments.
SB-329

AB-581 Prohibiting exercise of emergency powers to restrict activities related to firearms or
ammunition.

SB-309 Prohibiting local ordinances, resolutions, and policies that prohibit immigration status
AB-569 inquiries and reports to the federal government about the presence of illegal aliens and
authorizing a private right of action.

SJR-27 Calling for changes to the state's public school funding formula to be enacted by July 1,
2009.

Update on various legislative bills.

2007 ASSEMBLY BILL 580

November 13, 2007 – Introduced by Representatives GOTTLIEB, SINICKI, BIES, FIELDS, HAHN, JESKEWITZ, A. OTT, RICHARDS, TAUCHEN, TURNER, A. WILLIAMS and ZEPNICK, cosponsored by Senators COGGS, PLALE, BRESKE, COWLES and OLSEN. Referred to Committee on Urban and Local Affairs.

- 1 **AN ACT to amend** 70.47 (13), 70.47 (16) (a), 73.03 (2a), 74.37 (4) (c) and 74.37 (5);
2 **and to create** 70.47 (7) (c), 70.47 (8) (j), 70.47 (16) (c) and 74.37 (4) (d) of the
3 statutes; **relating to:** objecting to property tax assessments.

Analysis by the Legislative Reference Bureau

Under current law, if a taxation district assessor assesses any property at a value that is different from the property's value in the previous year, the assessor must notify the property owner of the changed assessment, in writing, at least 15 days before the first meeting of the taxation district board of review (board). Any taxpayer who receives a notice of changed assessment may challenge the assessment by submitting an objection to the board. The board then holds a hearing on the objection and, ultimately, decides whether the assessor's assessment is correct or whether the assessment should be changed based on the taxpayer's objection. If the taxpayer does not agree with the decision of the board, the taxpayer may appeal the decision to the circuit court (court). If the court finds any error in the board's proceedings that renders the assessment or the proceedings void, the court remands the assessment to the board for further proceedings, in accordance with the court's order.

Under this bill, the board must grant a taxpayer a 60-day extension for a hearing of the taxpayer's objection to a changed assessment, if the taxation district has enacted an ordinance authorizing such extensions and if the taxpayer submits a request for the extension along with the objection and payment of a \$100 fee. In addition, if the taxation district has enacted an ordinance authorizing extensions,

ASSEMBLY BILL 580

each taxpayer who submits an objection, regardless of whether the taxpayer has requested an extension, and the assessor must present to the board all evidence, as specified by the Department of Revenue in its assessment manual, to support their respective positions related to the assessment. At least 10 days before the hearing on the objection, the taxpayer and the assessor must simultaneously exchange all evidence that each one will present at the hearing.

Under the bill, if the taxpayer appeals the board's decision to the court and the court finds an error in the board's proceedings that void the assessment, the court shall remand the assessment to the board to determine the assessment based on the court's order.

Under the bill, if the taxpayer challenges the board's value determination, the court presumes that the board's valuation is correct, except that the presumption may be rebutted by a sufficient showing by the taxpayer that the valuation is incorrect. If the presumption is rebutted, the court determines the assessment based on the record before the board, except that the court may consider evidence that was not available at the time of the hearing before the board or that the board refused to consider. Finally, in the event that an objection to an assessment has not been resolved, the parties may agree that the previous year's assessment will apply to the current year's assessment.

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

1 **SECTION 1.** 70.47 (7) (c) of the statutes is created to read:

2 **70.47 (7) (c)** The board of review shall grant a taxpayer a 60-day extension for
3 a hearing related to the taxpayer's objection submitted under this section, if the
4 taxation district enacts an ordinance authorizing such extensions and if the taxpayer
5 submits with the objection a request to the board for an extension and pays the
6 taxation district a \$100 fee. If a taxation district enacts an ordinance under this
7 paragraph, each taxpayer who submits an objection under this section, regardless
8 of whether the taxpayer requests an extension, and the assessor shall present to the
9 board of review all evidence, as specified in the manual under s. 73.03 (2a) to support
10 their respective positions. If the taxpayer receives an extension under this
11 paragraph, at least 10 days before the scheduled board of review hearing, the
12 taxpayer and the assessor shall simultaneously exchange all reports, documents,

2007 SENATE BILL 329

November 15, 2007 – Introduced by Senators COGGS, PLALE, BRESKE, COWLES and OLSEN, cosponsored by Representatives GOTTLIEB, SINICKI, BIES, FIELDS, HAHN, JESKEWITZ, A. OTT, RICHARDS, TAUCHEN, TURNER, A. WILLIAMS and ZEPNICK. Referred to Committee on Tax Fairness and Family Prosperity.

- 1 AN ACT *to amend* 70.47 (13), 70.47 (16) (a), 73.03 (2a), 74.37 (4) (c) and 74.37 (5);
2 and *to create* 70.47 (7) (c), 70.47 (8) (j), 70.47 (16) (c) and 74.37 (4) (d) of the
3 statutes; **relating to:** objecting to property tax assessments.

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Under the bill, if the taxpayer appeals the board's decision to the court and the court finds an error in the board's proceedings that void the assessment, the court shall remand the assessment to the board to determine the assessment based on the court's order.

Under the bill, if the taxpayer challenges the board's value determination, the court presumes that the board's valuation is correct, except that the presumption may be rebutted by a sufficient showing by the taxpayer that the valuation is incorrect. If the presumption is rebutted, the court determines the assessment based on the record before the board, except that the court may consider evidence that was not available at the time of the hearing before the board or that the board refused to consider. Finally, in the event that an objection to an assessment has not been resolved, the parties may agree that the previous year's assessment will apply to the current year's assessment.

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1 **SECTION 1.** 70.47 (7) (c) of the statutes is created to read:

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3 a hearing related to the taxpayer's objection submitted under this section, if the
4 taxation district enacts an ordinance authorizing such extensions and if the taxpayer
5 submits with the objection a request to the board for an extension and pays the
6 taxation district a \$100 fee. If a taxation district enacts an ordinance under this
7 paragraph, each taxpayer who submits an objection under this section, regardless
8 of whether the taxpayer requests an extension, and the assessor shall present to the
9 board of review all evidence, as specified in the manual under s. 73.03 (2a) to support
10 their respective positions. If the taxpayer receives an extension under this
11 paragraph, at least 10 days before the scheduled board of review hearing, the
12 taxpayer and the assessor shall simultaneously exchange all reports, documents,

2007 ASSEMBLY BILL 581

November 15, 2007 – Introduced by Representatives GUNDERSON, GRONEMUS, ALBERS, BIES, FRISKE, HINES, HONADEL, HRAYCHUCK, KERKMAN, KLEEFISCH, KRAMER, F. LASEE, LEMAHIEU, MONTGOMERY, MOULTON, MURTHA, MUSSER, NASS, NEWCOMER, A. OTT, OWENS, PETERSEN, PETROWSKI, PRIDEMORE, ROTH, SCHNEIDER, TAUCHEN, VAN ROY, VOS, VRUWINK and WOOD, cosponsored by Senators BRESKE, ROESSLER, GROTHMAN, KANAVAS, KAPANKE, KEDZIE, A. LASEE, LEIBHAM, PLALE, VINEHOUT and WIRCH. Referred to Committee on Homeland Security and State Preparedness.

1 **AN ACT** *to create* 166.25 of the statutes; **relating to:** prohibiting exercise of
2 emergency powers to restrict activities related to firearms or ammunition.

Analysis by the Legislative Reference Bureau

Current law grants various state and local officials, including the governor, adjutant general, and the governing body, chief executive, or acting chief executive of a political subdivision, authority to exercise emergency powers during emergencies resulting from an enemy action or natural or man-made disaster. This bill provides that a person who is granted such emergency powers may not exercise the powers to restrict the possession, transfer, sale, transport, storage, display, or use of firearms or ammunition during an emergency.

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

3 **SECTION 1.** 166.25 of the statutes is created to read:
4 **166.25 Prohibition against restricting firearms or ammunition during**
5 **emergency.** A person who is granted emergency powers under s. 166.03 or 166.23

2007 SENATE BILL 309

November 2, 2007 – Introduced by Senators GROTHMAN, A. LASEE, LAZICH, LEIBHAM, ROESSLER and SCHULTZ, cosponsored by Representatives ROTH, ALBERS, BIES, GOTTLIEB, HONADEL, JESKEWITZ, KERKMAN, KESTELL, KLEEFISCH, F. LASEE, LEMAHIEU, MEYER, MUSSER, NASS, NEWCOMER, NYGREN, J. OTT, OWENS, PETERSEN, PETROWSKI, PRIDEMORE, SUDER, TOWNSEND, VAN ROY, VOS, M. WILLIAMS and ZIPPERER. Referred to Committee on Judiciary and Corrections.

1 **AN ACT** *to create* 66.0408 of the statutes; **relating to:** prohibiting local
2 ordinances, resolutions, and policies that prohibit immigration status inquiries
3 and reports to the federal government about the presence of illegal aliens and
4 authorizing a private right of action.

Analysis by the Legislative Reference Bureau

This bill prohibits a city, village, town, or county (political subdivision) from enacting or enforcing an ordinance, resolution, or policy that prohibits an employee of that political subdivision from inquiring about the immigration status of an individual who is seeking or receiving public services provided by that political subdivision and from notifying the federal government of the presence of illegal aliens in the political subdivision. The bill also authorizes an elector of a political subdivision to file a writ of mandamus with the circuit court to require compliance with the requirements created by the bill if the elector is aggrieved by the failure of the political subdivision to comply with the requirements.

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:

5 **SECTION 1.** 66.0408 of the statutes is created to read:

2007 ASSEMBLY BILL 569

November 6, 2007 - Introduced by Representatives ROTH, ALBERS, BIES, GOTTLIEB, HONADEL, JESKEWITZ, KERKMAN, KESTELL, KLEEFISCH, F. LASEE, LEMAHIEU, MEYER, MUSSER, NASS, NEWCOMER, NYGREN, J. OTT, OWENS, PETERSEN, PETROWSKI, PRIDEMORE, SUDER, TOWNSEND, VAN ROY, VOS, M. WILLIAMS and ZIPPERER, cosponsored by Senators GROTHMAN, A. LASEE, LAZICH, LEIBHAM, ROESSLER and SCHULTZ. Referred to Committee on Judiciary and Ethics.

1 **AN ACT** *to create* 66.0408 of the statutes; **relating to:** prohibiting local
2 ordinances, resolutions, and policies that prohibit immigration status inquiries
3 and reports to the federal government about the presence of illegal aliens and
4 authorizing a private right of action.

Analysis by the Legislative Reference Bureau

This bill prohibits a city, village, town, or county (political subdivision) from enacting or enforcing an ordinance, resolution, or policy that prohibits an employee of that political subdivision from inquiring about the immigration status of an individual who is seeking or receiving public services provided by that political subdivision and from notifying the federal government of the presence of illegal aliens in the political subdivision. The bill also authorizes an elector of a political subdivision to file a writ of mandamus with the circuit court to require compliance with the requirements created by the bill if the elector is aggrieved by the failure of the political subdivision to comply with the requirements.

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:

5 **SECTION 1.** 66.0408 of the statutes is created to read:

2007 SENATE JOINT RESOLUTION 27

March 13, 2007 – Introduced by Senators BRESKE, CARPENTER, COGGS, ERPENBACH, HANSEN, LASSA, LEHMAN, MILLER, PLALE, RISSER, SULLIVAN, TAYLOR, VINEHOUT, WIRCH and ELLIS, cosponsored by Representatives POPE-ROBERTS, SHERMAN, TOLES, BENEDICT, BERCEAU, BLACK, BOYLE, COLON, CULLEN, FIELDS, GARTHWAITE, GRIGSBY, GRONEMUS, HEBL, HILGENBERG, HINTZ, HIXSON, HRAYCHUCK, HUBLER, JORGENSEN, KESSLER, KREUSER, MOLEPSKE, NELSON, PARISI, POCAN, RICHARDS, SCHNEIDER, SEIDEL, SHERIDAN, SHILLING, SINICKI, SMITH, SOLETSKI, STASKUNAS, STEINBRINK, TRAVIS, TURNER, VAN AKKEREN, VRUWINK, WASSERMAN, A. WILLIAMS, YOUNG and ZEPNICK. Referred to Committee on Education.

1 **Relating to:** calling for changes to the state’s public school funding formula to be
2 enacted by July 1, 2009.

3 Whereas, article X, section 3, of the Wisconsin Constitution, as interpreted by
4 the Wisconsin Supreme Court in *Vincent v. Voight*, 236 Wis. 2d 588 (2000), requires
5 the state to provide each child with “an equal opportunity for a sound basic
6 education”; and

7 Whereas, some school districts are on the brink of dissolution in part due to
8 declining enrollment and the significant financial restraints imposed by a school aid
9 formula that determines school district revenue limits on a per pupil basis; and

10 Whereas, some of the lowest income areas in the state are burdened with the
11 highest property taxes because the state school aid formula is based upon property
12 values; and

13 Whereas, school districts must seek the approval of the electors at a referendum
14 in order to comply with state and federal education mandates instead of being able

1 to invest local resources in programs that provide students with optional educational
2 opportunities beyond the minimum requirements; now, therefore, be it

3 ***Resolved by the senate, the assembly concurring, That*** a new school
4 finance system should be in place beginning on July 1, 2009; and, be it further

5 ***Resolved, That*** in order to meet the requirements of the Wisconsin
6 Constitution and state and federal laws, the new school finance system should have
7 the following key components:

8 1. Funding levels based on the actual cost of what is needed to provide children
9 with a sound education and to operate effective schools and classrooms rather than
10 based on arbitrary per pupil spending levels;

11 2. State resources sufficient to satisfy state and federal mandates and to
12 prepare all children, regardless of their circumstances, for citizenship and for
13 post-secondary education, employment, or service to their country;

14 3. Additional resources and flexibility sufficient to meet special circumstances,
15 including student circumstances such as non-English speaking students and
16 students from low-income households, and district circumstances such as large
17 geographic size, low population density, low family income, and significant changes
18 in enrollment;

19 4. A combination of state funds and a reduced level of local property taxes,
20 derived and distributed in a manner that treats all taxpayers equitably regardless
21 of local property wealth and income; and, be it further

22 ***Resolved, That*** the senate chief clerk shall provide a copy of this joint
23 resolution to the governor of Wisconsin and the cochairs of the joint committee on
24 finance.

25 (END)