



State of Wisconsin
2017 - 2018 LEGISLATURE

LRB-2285/1
JK:amn&kjf

2017 BILL

1 **AN ACT to repeal** 70.47 (7) (aa); **to amend** 70.05 (4m), 70.47 (2) and 74.37 (4) (a);
2 and **to create** 70.05 (4n) of the statutes; **relating to:** a property owner's right
3 to refuse entry into his or her home for assessment purposes and conditions for
4 appearing before the board of review.

Analysis by the Legislative Reference Bureau

Current law prohibits a person from appearing before the board of review to contest the assessed value of the person's property if the person has refused a reasonable written request from the assessor to view the property or if the property is valued using the income method and the person has not provided income information to the assessor. A person who is prohibited from appearing before the board of review is also barred from filing a claim for an excessive assessment with the taxation district.

This bill allows a person who has refused a reasonable written request to view the person's property to appear before the board of review to contest the property's assessed value and, ultimately, to file a claim with the taxation district for an excessive assessment. The bill also provides that the assessor may not increase the value of a person's property based on the person's refusal to allow entry to the assessor. In addition, the bill requires an assessor to provide written notice to each owner of residential property regarding the property owner's right to refuse entry to his or her residence for property tax assessment purposes. Finally, the bill allows a person who has not complied with a request to provide income information to the

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assessor to file a claim for an excessive assessment even though the person is prohibited from appearing before the board of review.

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

1 **SECTION 1.** 70.05 (4m) of the statutes is amended to read:

2 70.05 (4m) A taxation district assessor may not enter upon a person's real
3 property for purposes of conducting an assessment under this chapter more than
4 once in each year, except that an assessor may enter upon a person's real property
5 for purposes of conducting an assessment under this chapter more often if the
6 property owner consents. A property owner may deny entry to an assessor if the
7 owner has given prior notice to the assessor that the assessor may not enter the
8 property without the property owner's permission. Each taxation district assessor
9 shall create and maintain a database identifying all such property owners in the
10 taxation district. A property owner's refusal to allow the assessor to enter the
11 owner's property shall not preclude the property owner from appearing before the
12 board of review to object to the property's valuation, as provided under s. 70.47 (7),
13 and the assessor may not increase the property's valuation based on the property
14 owner's refusal to allow entry.

15 **SECTION 2.** 70.05 (4n) of the statutes is created to read:

16 70.05 (4n) (a) If a taxation district assessor is requesting to view the interior
17 of a residence, the assessor shall provide written notice to the property owner of the
18 property owner's rights regarding the inspection of the interior of the owner's
19 residence. The notice shall be in substantially the following form:

20 PROPERTY OWNER RIGHTS

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1 You have the right to refuse entry into your home pursuant to section 70.05 (4m)
2 of the Wisconsin statutes. Entry to view your property is prohibited unless
3 voluntarily authorized by you in writing. Pursuant to section 70.05 (4m) of the
4 Wisconsin statutes, you have the right to refuse a visual inspection of the interior of
5 your residence and your refusal to allow an interior inspection of your home will not
6 result in an increased property tax assessment. Refusing entry to your home also
7 does not prohibit you from objecting to your assessment pursuant to section 70.47 (7)
8 of the Wisconsin statutes. Please indicate your consent or refusal to allow an interior
9 visual inspection of your residence by checking the appropriate box below and
10 signing your name:

11 Do you consent to the assessor's entry into the interior of your property?

12 Yes

13 No

14 (Printed name)

15 (Signature)

16 (Date)

17 (b) A property owner who completes the form under par. (a) shall return the
18 completed form to the taxation district assessor in the time and manner determined
19 by the taxation district. If the property owner indicates on the form that he or she
20 denies entry to the property, the taxation district assessor shall add that information
21 to the database created and maintained under sub. (4m).

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

23 70.47 (2) NOTICE. At least 15 days before the first session of the board of review,
24 or at least 30 days before the first session of the board of review in any year in which
25 the taxation district conducts a revaluation under s. 70.05, the clerk of the board

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1 shall publish a class 1 notice, place a notice in at least 3 public places and place a
2 notice on the door of the town hall, of the village hall, of the council chambers or of
3 the city hall of the time and place of the first meeting of the board under sub. (3) and
4 of the requirements under sub. (7) ~~(aa) and (ac)~~ to (af). A taxpayer who shows that
5 the clerk failed to publish the notice under this subsection may file a claim under s.
6 74.37.

7 **SECTION 4.** 70.47 (7) (aa) of the statutes is repealed.

8 **SECTION 5.** 74.37 (4) (a) of the statutes is amended to read:

9 74.37 (4) (a) No claim or action for an excessive assessment may be brought
10 under this section unless the procedures for objecting to assessments under s. 70.47,
11 except under s. 70.47 (13), have been complied with. This paragraph does not apply
12 if notice under s. 70.365 was not given or if the claimant was not allowed to appear
13 before the board of review under s. 70.47 (7) (af).

14 (END)