



State of Wisconsin • DEPARTMENT OF REVENUE

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Jim Doyle
Governor

Roger M. Ervin
Secretary of Revenue

December 4, 2009

Dear Wisconsin Taxpayers:

Today we are posting the draft legislative proposal regarding County Assessment in Wisconsin.

We have held several meetings with stakeholder groups, across the state, to discuss this proposal. We will continue to hold meetings over the next couple of months providing more opportunities to discuss this proposal and obtain feedback to determine the best course of action.

Many ideas, concerns and alternatives have been expressed in these meetings. The draft has not been modified to reflect these concepts. However, we are committed to obtaining input from a representative mix of individuals, local governments and county governments before making modifications toward a final product.

We look forward to working with property owners, local governments, counties and all other interested parties to modernize the administration of the property tax system in Wisconsin.

Sincerely,

A handwritten signature in black ink, appearing to read "R. M. Ervin".

Roger M. Ervin
Secretary of Revenue



State of Wisconsin
2009 – 2010 LEGISLATURE

LRB-3618/P3
JK&EM:kjf:md

PRELIMINARY DRAFT – NOT READY FOR INTRODUCTION

1 **AN ACT** *to repeal* 20.505 (4) (b), 60.24 (3) (L), 70.05 (2), 70.05 (5) (c), 70.05 (5) (f),
2 70.06 (5), 70.07 (7), 70.075, 70.105, 70.365, 70.45, 70.46, 70.47 (3) (aL), 70.47 (3)
3 (ar), 70.47 (16), 70.51 (2), 70.53 (3), 70.63 (1) (title), 70.63 (2), 70.64, 70.75 (1),
4 (1m) and (2), 70.75 (5), 70.76, 70.77, 70.78, 70.79, 70.80, 70.81, 70.82, 70.84,
5 70.85, 70.86, 70.99 (5), 70.99 (6), 70.99 (9), 70.99 (10m), 70.99 (14) and 74.37;
6 **to renumber** 70.63 (1) and 70.99 (8); **to renumber and amend** 66.0602 (3) (a);
7 **to amend** 20.913 (1) (b), 59.605 (1) (c), 59.605 (2), 60.85 (5) (h), 66.1105 (5) (f),
8 66.1106 (5), 70.05 (1), 70.05 (4), 70.05 (5) (b), 70.05 (5) (d), 70.05 (5) (g), 70.055
9 (intro.), 70.055 (5), 70.06 (title), 70.06 (1), 70.06 (2), 70.06 (3m), 70.07 (title),
10 70.07 (1), 70.07 (2), 70.07 (3), 70.07 (4), 70.07 (5), 70.07 (6), 70.08, 70.09 (1),
11 70.10, 70.11 (intro.), 70.11 (4a) (g) 1., 70.11 (4a) (g) 3., 70.11 (4a) (g) 4., 70.11 (4a)
12 (g) 5., 70.11 (4d), 70.112 (4) (b), 70.323 (1) (b), 70.323 (4), 70.337 (1) (f), 70.36 (3),
13 70.47 (1), 70.47 (3) (a) 5., 70.47 (3) (ah), 70.47 (3) (b), 70.47 (6m) (a) (intro.), 70.47
14 (6m) (a) 2., 70.47 (6m) (b), 70.47 (6r), 70.47 (7) (aa), 70.47 (7) (af), 70.47 (7) (bb),
15 70.47 (7) (c), 70.47 (8) (d), 70.47 (8) (e), 70.47 (10) (c), 70.47 (11), 70.47 (12), 70.47

(13), 70.47 (14), 70.49 (4), 70.50, 70.501, 70.503, 70.51 (title), 70.51 (1), 70.51 (1a), 70.52, 70.53 (1) (intro.), 70.53 (1) (c), 70.53 (2), 70.75 (3), 70.75 (4), 70.83, 70.99 (1), 70.99 (10) (a), 70.995 (8) (f), 73.01 (4) (a), 73.01 (4) (bn), 73.01 (4) (dn), 73.03 (1), 73.03 (2a), 73.03 (45), 73.06 (5), 73.08, 73.09 (1), 73.09 (2), 73.09 (3), 73.09 (6), 74.39 (1), 74.41 (1) (c), 75.54 (1) and 77.265 (5); **to repeal and recreate** 20.566 (2) (h) (title), 70.47 (2) and 70.75 (title); and **to create** 15.437, 59.605 (2m), 66.0602 (3) (a) 2., 66.0602 (3) (e) 9., 70.99 (8) (b), 70.99 (10) (d), 70.99 (10) (e) and 70.99 (10) (f) of the statutes; **relating to:** a county assessor system.

Analysis by the Legislative Reference Bureau

Under current law, a county may, by adopting a resolution, create a county assessor system that is responsible for conducting the property tax assessments for all property located in the county, except for manufacturing property. Under this bill, beginning with the property tax assessments on January 1, 2014, all property tax assessments, except for manufacturing property, will be conducted under a county assessor system.

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:

SECTION 1. 15.437 of the statutes is created to read:

15.437 Same; councils. (1) PROPERTY TAX EXEMPTIONS COUNCIL. There is created a property tax exemptions council in the department of revenue to review property tax exemption questions brought to the council by county assessment personnel and to provide guidelines to the department, based on such review, for updating and maintaining the Wisconsin property assessment manual provided under s. 73.03 (2a). The council shall consist of 7 members appointed by the secretary

1 of revenue. Four members shall be employees of the department and 3 members
2 shall be county assessment administrators.

3 **SECTION 2.** 20.505 (4) (b) of the statutes is repealed.

4 **SECTION 3.** 20.566 (2) (h) (title) of the statutes is repealed and recreated to read:
5 20.566 **(2)** (h) (title) *Special supervision*.

6 **SECTION 4.** 20.913 (1) (b) of the statutes is amended to read:

7 20.913 **(1)** (b) *Excess tax payments.* Taxes collected in excess of lawful taxation,
8 when claims therefor have been established as provided in ss. 71.30 (4), 71.74 (13),
9 71.75, 71.89 (1), 72.24, 74.35, ~~74.37~~, 76.13 (3), 76.39, 76.84, 76.91, 78.19, 78.20, 78.68
10 (10), 78.75, 78.80 (1m), 139.092, 139.25 (1), 139.36, 139.365 and 139.39 (4).

11 **SECTION 5.** 59.605 (1) (c) of the statutes is amended to read:

12 59.605 **(1)** (c) “Excess over the limit” means the amount of revenue received by
13 a county that results from the county exceeding the limit under sub. (2), not including
14 any amount that is excepted from the limit under sub. (2m).

15 **SECTION 6.** 59.605 (2) of the statutes is amended to read:

16 59.605 **(2)** LIMIT. Except as provided in sub. (2m) or (3), no county may impose
17 an operating levy at an operating levy rate that exceeds .001 or the operating levy
18 rate in 1992, whichever is greater.

19 **SECTION 7.** 59.605 (2m) of the statutes is created to read:

20 59.605 **(2m)** EXCEPTION. The limit under sub. (2) does not apply to the amount
21 a county levies in that year for assessment of property for taxation.

22 **SECTION 8.** 60.24 (3) (L) of the statutes is repealed.

23 **SECTION 9.** 60.85 (5) (h) of the statutes is amended to read:

24 60.85 **(5)** (h) The ~~town~~ assessor shall identify upon the assessment roll
25 ~~returned and examined under s. 70.45~~ those parcels of property which are within

1 each existing tax incremental district, specifying the name of each district. A similar
2 notation shall appear on the tax roll made by the town clerk under s. 70.65.

3 **SECTION 10.** 66.0602 (3) (a) of the statutes is renumbered 66.0602 (3) (a) 1. and
4 amended to read:

5 66.0602 **(3)** (a) 1. If Except as provided in subd. 2., if a political subdivision
6 transfers to another governmental unit responsibility for providing any service that
7 the political subdivision provided in the preceding year, the levy increase limit
8 otherwise applicable under this section to the political subdivision in the current
9 year is decreased to reflect the cost that the political subdivision would have incurred
10 to provide that service, as determined by the department of revenue.

11 **SECTION 11.** 66.0602 (3) (a) 2. of the statutes is created to read:

12 66.0602 **(3)** (a) 2. If a city, village, or town transfers to the county the
13 responsibility for property tax assessment under s. 70.99, the levy limit is not
14 decreased to reflect the cost that the city, village, or town would have incurred to
15 provide that service, as determined by the department of revenue, until 5 years after
16 the transfer of responsibility.

17 **SECTION 12.** 66.0602 (3) (e) 9. of the statutes is created to read:

18 66.0602 **(3)** (e) 9. The amount that a political subdivision levies in that year for
19 valuations under s. 70.99 (8) (b).

20 **SECTION 13.** 66.1105 (5) (f) of the statutes is amended to read:

21 66.1105 **(5)** (f) The city assessor shall identify upon the assessment roll
22 ~~returned and examined under s. 70.45~~ those parcels of property which are within
23 each existing tax incremental district, specifying the name of each district. A similar
24 notation shall appear on the tax roll made by the city clerk under s. 70.65.

25 **SECTION 14.** 66.1106 (5) of the statutes is amended to read:

1 66.1106 (5) DESIGNATION ON ASSESSMENT AND TAX ROLLS. The assessor of a
2 taxation district shall identify on the assessment roll ~~returned and examined under~~
3 ~~s. 70.45~~ those parcels of property that have been certified under sub. (4) during the
4 period of certification. The clerk of a taxation district shall make a similar notation
5 on the tax roll under s. 70.65.

6 **SECTION 15.** 70.05 (1) of the statutes is amended to read:

7 70.05 (1) The assessment of general property for taxation in all the towns, cities
8 and villages of this state shall be made according to this chapter unless otherwise
9 specifically provided. ~~There shall be elected at the spring election one assessor for~~
10 ~~each taxation district not subject to assessment by~~ Each county shall appoint a
11 ~~county assessor~~ assessment administrator under s. 70.99 ~~if election of the assessor~~
12 ~~is provided. Commencing with the 1977 elections and appointments made on and~~
13 ~~after January 1, 1977.~~ Beginning in 2010, no person may assume the office of town,
14 ~~village, city or county assessor~~ assessment administrator unless certified by the
15 department of revenue under s. 73.09 as qualified to perform the functions of the
16 office of assessor. ~~If a person who has not been so certified is elected to the office, the~~
17 ~~office shall be vacant and the appointing authority shall fill the vacancy from a list~~
18 ~~of persons so certified by the department of revenue.~~

19 **SECTION 16.** 70.05 (2) of the statutes is repealed.

20 **SECTION 17.** 70.05 (4) of the statutes is amended to read:

21 70.05 (4) All assessment personnel, ~~including personnel of a county assessor~~
22 ~~system under s. 70.99, appointed under this section on or after January 1, 1977,~~ shall
23 have passed an examination and have been certified by the department of revenue
24 as qualified for performing the functions of the office.

1 **SECTION 18.** 70.05 (5) (b) of the statutes, as affected by 2009 Wisconsin Act 68,
2 is amended to read:

3 70.05 (5) (b) ~~Each taxation district~~ The assessor shall ~~assess~~ inspect property
4 ~~at full value according to the Wisconsin property assessment manual~~ at least once
5 in every 5-year period. Before ~~a city, village, or town~~ the assessor conducts ~~a~~
6 revaluation inspections of property under this paragraph, the city, ~~village, or town~~
7 county shall publish a notice on its ~~municipal Web~~ Internet site that ~~a revaluation~~
8 inspections will occur and the approximate dates of the ~~property revaluation~~ such
9 inspections. The notice shall also describe the authority of an assessor, under ss.
10 943.13 and 943.15, to enter land. If ~~a municipality~~ the county does not have ~~a Web~~
11 an Internet site, it shall post the required information in at least 3 public places
12 within the city, ~~village, or town~~ county.

13 **SECTION 19.** 70.05 (5) (c) of the statutes is repealed.

14 **SECTION 20.** 70.05 (5) (d) of the statutes is amended to read:

15 70.05 (5) (d) If the department of revenue determines that the assessed value
16 of each major class of property of a taxation district, including 1st class cities, has not
17 been established ~~within 10% of~~ at the full value of the same major class of property
18 during the same year ~~at least once during the 4-year period consisting of the current~~
19 ~~year and the 3 preceding years~~, the department shall notify the clerk clerks of the
20 taxation district and the county, and the county assessment administrator, of its
21 intention to proceed under par. (f) ~~(g)~~ if the taxation district's assessed value of each
22 major class of property for the subsequent year is not ~~within 10% of~~ at the full value
23 of the same major class of property. The department's notice shall be ~~in writing and~~
24 mailed to the clerk of the taxation district available on the department's Internet site
25 on or before November 1 of the year of the determination.

1 **SECTION 21.** 70.05 (5) (f) of the statutes is repealed.

2 **SECTION 22.** 70.05 (5) (g) of the statutes is amended to read:

3 70.05 (5) (g) ~~If, in both the year in which a taxation district's assessment staff~~
4 ~~participates in the program under s. 73.08 and in the next year, the department of~~
5 ~~revenue determines, as provided under par. (d), that the assessed value of each major~~
6 ~~class of property is not within 10% of at the full value of the same major class of~~
7 ~~property, the department shall order special supervision under s. 70.75 (3) for that~~
8 ~~taxation district for the succeeding year's assessment. That order shall be in writing~~
9 ~~and shall be mailed to the clerk of the taxation district available on the department's~~
10 Internet site on or before November 1 of the year of the determination.

11 **SECTION 23.** 70.055 (intro.) of the statutes is amended to read:

12 **70.055 Expert assessment help.** (intro.) ~~If the governing body of any town,~~
13 ~~village or city not subject to assessment by a county assessor under s. 70.99 board~~
14 ~~determines that it is in the public interest to employ expert help to aid in making an~~
15 ~~assessment in order that the assessment may be equitably made in compliance~~
16 annual full-value assessments that are equitable and compliant with law and the
17 Wisconsin property assessment manual, the governing body board may employ such
18 necessary help from persons currently certified by the department of revenue as
19 expert appraisers. If the help so employed is the department of revenue, the
20 department shall designate the persons in its employ responsible for the assessment.
21 If the emergency help so employed is a corporation the corporation shall designate
22 the persons in its employ responsible for the assessment.

23 **SECTION 24.** 70.055 (5) of the statutes is amended to read:

24 70.055 (5) DEPARTMENT OF REVENUE COSTS. All costs of the department of
25 revenue in connection with assessment under this section shall be borne by the

1 ~~taxation~~ assessment district. These receipts shall be credited to the appropriation
2 under s. 20.566 (2) (h). Past due accounts shall be certified on or before the 4th
3 Monday of August of each year and included in the next apportionment of state
4 special charges to local units of government.

5 **SECTION 25.** 70.06 (title) of the statutes is amended to read:

6 **70.06** (title) **Assessments, where made; ~~first class city districts;~~**
7 **assessors; appointment, removal.**

8 **SECTION 26.** 70.06 (1) of the statutes is amended to read:

9 70.06 (1) ~~In cities of the 1st class the~~ The assessment of property for taxation
10 shall be under the direction of the ~~city commissioner of assessments, who shall~~
11 ~~perform such duties in relation thereto as are prescribed by the common council~~
12 county assessment administrator, as provided in s. 70.99, and the assessment rolls
13 of the city assessment district shall be made as the council directs, ~~except where such~~
14 ~~city of the 1st class is under the jurisdiction of a county assessor under s. 70.99.~~
15 Manufacturing property subject to s. 70.995 shall be assessed according to that
16 section.

17 **SECTION 27.** 70.06 (2) of the statutes is amended to read:

18 70.06 (2) ~~The commissioner of assessments may, with the approval of the~~
19 ~~common council, appoint one chief assessor, one or more supervising assessors and~~
20 ~~supervising assessor assistants, one or more property appraisers, and other expert~~
21 ~~technical personnel that the commissioner of assessments considers to be necessary~~
22 ~~in order that all valuations throughout the city are uniformly made in accordance~~
23 ~~with the law. The chief assessor, supervising assessors, and supervising assessor~~
24 ~~assistants shall exercise the direction and supervision over assessment procedure~~
25 ~~and shall perform the duties in relation to the assessment of property that the~~

1 ~~commissioner of assessments determines. Together with the chief assessor and the~~
2 ~~assessment analysis manager, they~~ county assessment administrator shall be
3 ~~members of the~~ establish a board of assessors and shall hold office in the same
4 ~~manner as assessors~~ that is comprised of the assessment personnel who are
5 responsible for determining the current year's assessments. Certification of the
6 assessment roll shall be limited to the members of the board of assessors.

7 **SECTION 28.** 70.06 (3m) of the statutes is amended to read:

8 70.06 **(3m)** No person may assume ~~the office of commissioner of assessments,~~
9 ~~chief assessor, assessment analysis manager, systems and administration~~
10 ~~supervisor, title records supervisor, supervising assessor, supervising assessor~~
11 ~~assistant, or property appraiser appointed under sub. (2)~~ employment in an
12 assessment office, unless certified by the department of revenue under s. 73.09 as
13 qualified to perform the functions of the office of assessor. ~~If a person who has not~~
14 ~~been so certified is appointed to the office, the office shall be vacant and the~~
15 ~~appointing authority shall fill the vacancy from a list of persons so certified by the~~
16 ~~department of revenue.~~

17 **SECTION 29.** 70.06 (5) of the statutes is repealed.

18 **SECTION 30.** 70.07 (title) of the statutes is amended to read:

19 **70.07 (title) Functions of board of assessors in first class cities.**

20 **SECTION 31.** 70.07 (1) of the statutes is amended to read:

21 70.07 **(1)** ~~In all 1st class cities the several~~ The assessors shall make their
22 assessments available to the ~~commissioner of assessments~~ county assessment
23 administrator on or before the 2nd Monday in May April in each year.

24 **SECTION 32.** 70.07 (2) of the statutes is amended to read:

1 70.07 (2) ~~The commissioner of assessments shall publish a class 3 notice, under~~
2 ~~ch. 985, that on the days named, the assessments for the city will be open for~~
3 ~~examination by the taxable inhabitants of the city. On the 2nd 3rd Monday of May~~
4 ~~April the commissioner of assessments shall call together county assessment~~
5 ~~administrator, all of the assessors, and the other members of the board of assessors~~
6 ~~as provided in s. 70.06 (2), and they together with the commissioner of assessments~~
7 ~~shall constitute an assessment board meet to review valuations as provided in this~~
8 ~~section.~~

9 **SECTION 33.** 70.07 (3) of the statutes is amended to read:

10 70.07 (3) ~~To the end that In order to make~~ all valuations throughout the city
11 ~~shall be made in the assessment district~~ on a uniform basis, such ~~the~~ board of
12 assessors, under the county assessment administrator's direction and supervision of
13 ~~the commissioner of assessments, shall compare the valuations so secured, making~~
14 and make all necessary corrections, and all other just and necessary changes, to
15 arrive at the true value of property within the city; ~~and the commissioner of~~
16 ~~assessments assessment district. The county assessment administrator may direct~~
17 ~~that all objections to valuations filed under s. 70.47 (16) shall (7) be investigated by~~
18 ~~such the board of assessors.~~

19 **SECTION 34.** 70.07 (4) of the statutes is amended to read:

20 70.07 (4) The concurrence of a majority of such ~~the~~ board of assessors shall be
21 necessary to determine any matter upon which the ~~commissioner of assessments~~
22 county assessment administrator requires it to act. No notice need be given to the
23 owners of the property assessed of any corrections or changes in assessments which
24 are made prior to the day or days fixed in the notice mentioned in sub. (2) on which
25 said assessments are to be open for examination, but any changes made thereafter

1 and before the assessment roll is delivered to the board of review can only be made
2 upon notice by first class mail to the person assessed if a resident of the city or, if a
3 nonresident, the agent of the person assessed if there is one resident therein or, if
4 neither, the possessor of the property assessed if any, if the residence of such owner,
5 agent or possessor is known to any member of said board of assessors.

6 **SECTION 35.** 70.07 (5) of the statutes is amended to read:

7 70.07 (5) The commissioner of assessments county assessment administrator
8 may provide for such committees of the board of assessors, as the commissioner of
9 assessments county assessment administrator may think best, to make
10 investigations including the investigations mentioned in sub. (3) and perform such
11 other duties as are prescribed by the commissioner of assessments county
12 assessment administrator. The commissioner of assessments county assessment
13 administrator shall be chairperson of the board of assessors, and may appoint as a
14 member or chairperson of the various committees, himself or herself, any assessor
15 or other officer or employee in the commissioner's administrator's department.

16 **SECTION 36.** 70.07 (6) of the statutes is amended to read:

17 70.07 (6) The board of assessors shall remain in session until all corrections
18 and changes have been made, including all those resulting from investigations by
19 committees of objections to valuations filed with the commissioner of assessments
20 county assessment administrator as provided in this subsection, after which the
21 commissioner of assessments county assessment administrator shall prepare the
22 assessment rolls as corrected by the board of assessors and submit them to the board
23 of review not later than the 2nd Monday in October September. The person assessed,
24 having been notified of the determination of the board of assessors as required in sub.
25 (4), shall be deemed to have accepted the determination unless the person notifies

1 the ~~commissioner of assessments~~ county assessment administrator in writing,
2 within 15 days from the date that the notice of determination was issued under sub.
3 (4), of the desire to present testimony before the board of review. After the board of
4 review has met, the ~~commissioner of assessments~~ county assessment administrator
5 may appoint committees of the board of assessors to investigate any objections to the
6 amount or valuation of any real or personal property which have been filed with the
7 ~~commissioner of assessments~~ county assessment administrator. The committees
8 may at the direction of the ~~commissioner of assessments~~ county assessment
9 administrator report their investigation and recommendations to the board of review
10 and any member of any such committee shall be a competent witness in any hearing
11 before the board of review.

12 **SECTION 37.** 70.07 (7) of the statutes is repealed.

13 **SECTION 38.** 70.075 of the statutes is repealed.

14 **SECTION 39.** 70.08 of the statutes is amended to read:

15 **70.08 Assessment district.** The term “assessment district” is used to
16 designate ~~any subdivision of territory, whether the whole or any part of any~~
17 ~~municipality, a county~~ in which by law a separate assessment of taxable property is
18 made by an assessor or assessors elected or appointed therefor except that in cities
19 of the first class such districts may be referred to as administrative districts for each
20 municipality.

21 **SECTION 40.** 70.09 (1) of the statutes is amended to read:

22 **70.09 (1)** LISTER, COUNTY BOARDS MAY PROVIDE FOR. ~~Any~~ Each county board ~~may~~
23 shall appoint a county real property lister and ~~may~~ appropriate funds for the
24 operation of the department of such lister.

25 **SECTION 41.** 70.10 of the statutes is amended to read:

1 **70.10 Assessment, when made, exemption.** The assessor shall assess all
2 real and personal property as of the close of January 1 of each year. ~~Except in cities~~
3 ~~of the 1st class and 2nd class cities that have a board of assessors under s. 70.075,~~
4 the The assessment shall be finally completed before on the first 2nd Monday in
5 April. All real property conveyed by condemnation or in any other manner to the
6 state, any county, city, village or town by gift, purchase, tax deed or power of eminent
7 domain before January 2 in such year shall not be included in the assessment.
8 Assessment of manufacturing property subject to s. 70.995 shall be made according
9 to that section.

10 **SECTION 42.** 70.105 of the statutes is repealed.

11 **SECTION 43.** 70.11 (intro.) of the statutes, as affected by 2009 Wisconsin Act 28,
12 is amended to read:

13 **70.11 Property exempted from taxation.** (intro.) The property described
14 in this section is exempted from general property taxes if the property is exempt
15 under sub. (1), (2), (18), (21), (27) or (30); if it was exempt for the previous year and
16 its use, occupancy or ownership did not change in a way that makes it taxable; if the
17 property was taxable for the previous year, the use, occupancy or ownership of the
18 property changed in a way that makes it exempt and its owner, on or before March 1,
19 files with the assessor of the ~~taxation~~ assessment district where the property is
20 located a form that the department of revenue prescribes or if the property did not
21 exist in the previous year and its owner, on or before March 1, files with the assessor
22 of the ~~taxation~~ assessment district where the property is located a form that the
23 department of revenue prescribes. Except as provided in subs. (3m) (c), (4) (b), (4a)
24 (f), and (4d), leasing a part of the property described in this section does not render
25 it taxable if the lessor uses all of the leasehold income for maintenance of the leased

1 property or construction debt retirement of the leased property, or both, and, except
2 for residential housing, if the lessee would be exempt from taxation under this
3 chapter if it owned the property. Any lessor who claims that leased property is
4 exempt from taxation under this chapter shall, upon request by the tax assessor,
5 provide records relating to the lessor's use of the income from the leased property.

6 Property exempted from general property taxes is:

7 **SECTION 44.** 70.11 (4a) (g) 1. of the statutes, as created by 2009 Wisconsin Act
8 28, is amended to read:

9 70.11 **(4a)** (g) 1. Annually, no later than March 1, each person who owns a
10 low-income housing project shall file with the assessor of the ~~taxation~~ assessment
11 district in which the project is located a statement that specifies which units were
12 occupied on January 1 of that year by persons whose income satisfied the income
13 limit requirements under par. (b), as certified by the property owner to the
14 appropriate federal or state agency, and a copy of the federal department of housing
15 and urban development contract or federal department of agriculture, rural
16 development, contract, if applicable.

17 **SECTION 45.** 70.11 (4a) (g) 3. of the statutes, as created by 2009 Wisconsin Act
18 28, is amended to read:

19 70.11 **(4a)** (g) 3. If the statement required under this paragraph is not received
20 on or before March 1, the ~~taxation~~ assessment district assessor shall send the
21 property owner a notice, by certified mail to the owner's last-known address of
22 record, stating that failure to file a statement is subject to the penalties under subd.
23 5.

24 **SECTION 46.** 70.11 (4a) (g) 4. of the statutes, as created by 2009 Wisconsin Act
25 28, is amended to read:

1 70.11 **(4a)** (g) 4. In addition to the statement under subd. 1., the ~~taxation~~
2 assessment district assessor may require that a property owner submit other
3 information to prove that the person's property qualifies as low-income housing that
4 is exempt from taxation under this subsection.

5 **SECTION 47.** 70.11 (4a) (g) 5. of the statutes, as created by 2009 Wisconsin Act
6 28, is amended to read:

7 70.11 **(4a)** (g) 5. A person who fails to file a statement within 30 days after
8 notification under subd. 3. shall forfeit \$10 for each succeeding day on which the form
9 is not received by the ~~taxation~~ assessment district assessor, but not more than \$500.

10 **SECTION 48.** 70.11 (4d) of the statutes, as created by 2009 Wisconsin Act 28, is
11 amended to read:

12 70.11 **(4d)** BENEVOLENT RETIREMENT HOMES FOR THE AGED. Property that is
13 owned by a nonprofit entity that is a benevolent association and used as a retirement
14 home for the aged, but not exceeding 30 acres of land necessary for the location and
15 convenience of buildings, while such property is not used for profit, if the fair market
16 value of the individual dwelling unit, as determined by the assessor for the ~~taxation~~
17 assessment district in which the property is located, is less than 130 percent of the
18 average equalized value under s. 70.57 of improved parcels of residential property
19 located in the county in which the retirement home for the aged is located in the
20 previous year, as determined by the assessor of the ~~taxation~~ assessment district in
21 which the property is located based on the sum of the average per parcel equalized
22 value of residential land and the average per parcel equalized value of residential
23 improvements, as determined by the department of revenue. For purposes of
24 determining the fair market value of an individual dwelling unit under this
25 subsection, the value of any common area is excluded. The common area of a

1 retirement home for the aged is exempt from general property taxes if 50 percent or
2 more of the home's individual dwelling units are exempt from general property taxes
3 under this subsection. If less than 50 percent of the home's individual dwelling units
4 are exempt from general property taxes under this subsection, the common area of
5 the retirement home for the aged is subject to general property taxes. Leasing a part
6 of property used as a retirement home for the aged, as described in this subsection,
7 does not render it taxable, regardless of how the leasehold income is used.

8 **SECTION 49.** 70.112 (4) (b) of the statutes is amended to read:

9 70.112 **(4)** (b) If real or tangible personal property is used more than 50%, as
10 determined by the department of revenue, in the operation of a telephone company
11 that is subject to the tax imposed under s. 76.81, the department of revenue shall
12 assess the property and that property shall be exempt from the general property
13 taxes imposed under this chapter. If real or tangible personal property is used less
14 than 50%, as determined by the department of revenue, in the operation of a
15 telephone company that is subject to the tax imposed under s. 76.81, the ~~taxation~~
16 assessment district in which the property is located shall assess the property and
17 that property shall be subject to the general property taxes imposed under this
18 chapter.

19 **SECTION 50.** 70.323 (1) (b) of the statutes is amended to read:

20 70.323 **(1)** (b) The appropriate treasurer shall, with the assistance of the
21 assessor of the ~~taxation~~ assessment district, attribute to each new parcel its value
22 for the year of division. The value of each new parcel shall represent a reasonable
23 apportionment of the valuation of the original undivided parcel, and the total of the
24 new valuations shall equal the valuation of the original undivided parcel on January

1 1 of that year. The value of a new parcel as determined under this subsection is the
2 value of that property for purposes of s. 70.32 for the year of division.

3 **SECTION 51.** 70.323 (4) of the statutes is amended to read:

4 70.323 (4) COOPERATION OF ASSESSOR. The assessor of the ~~taxation~~ assessment
5 district shall assist the treasurer of the taxation district or of the county under sub.
6 (1).

7 **SECTION 52.** 70.337 (1) (f) of the statutes is amended to read:

8 70.337 (1) (f) The owner's estimate of the fair market value of the property on
9 January 1 of the even-numbered year. The owner shall provide this estimate by
10 marking one of a number of value ranges provided on the form prepared under sub.
11 (2). The assessor for the ~~taxation~~ assessment district within which the property is
12 located may review the owner's estimate of the fair market value of the property and
13 adjust it if necessary to reflect the correct fair market value.

14 **SECTION 53.** 70.36 (3) of the statutes is amended to read:

15 70.36 (3) The word assessor whenever used in ss. 70.35 and 70.36 shall, in 1st
16 ~~class cities, be deemed to refer also to the commissioner of assessments of any such~~
17 ~~city and, where applicable, shall be deemed also to refer to the department of revenue~~
18 ~~responsible for the manufacturing property assessment under s. 70.995.~~

19 **SECTION 54.** 70.365 of the statutes is repealed.

20 **SECTION 55.** 70.45 of the statutes is repealed.

21 **SECTION 56.** 70.46 of the statutes is repealed.

22 **SECTION 57.** 70.47 (1) of the statutes is amended to read:

23 70.47 (1) TIME AND PLACE OF MEETING. The board of review established under
24 s. 70.99 (10) shall meet annually at any time during the 30-day period beginning on
25 the 2nd 3rd Monday of May. ~~In towns and villages the~~ Subject to sub. (3) (ar), the

1 board shall meet at the town or village hall or some place designated by the town or
2 village board. If there is no such hall, it shall meet at the clerk's office, or in towns
3 at the place where the last annual town meeting was held. In cities the board shall
4 meet at the council chamber or some place designated by the council and in cities of
5 the 1st class in some place designated by the commissioner of assessments of such
6 cities county assessment administrator. A majority shall constitute a quorum except
7 that 2 members may hold any hearing of the evidence required to be held by such
8 board under subs. (8) and (10), if the requirements of sub. (9) are met.

9 **SECTION 58.** 70.47 (2) of the statutes is repealed and recreated to read:

10 70.47 (2) EXAMINATION OF ROLL AND NOTICE. The assessment rolls shall be
11 completed by the 3rd Friday in April and delivered to the county assessment
12 administrator. At least 15 days before the 3rd Friday in April, the county assessment
13 administrator shall publish a class 1 notice and place a notice in at least 3 public
14 places of the time and place of the first meeting of the board of assessors under s.
15 70.07 (2) and the board of review under sub. (1) and the requirements under sub. (7)
16 (aa) and (ac) to (af). The notice shall also indicate that the assessment roll
17 information is available on the county's Internet site. If the assessor determines that
18 land assessed under s. 70.32 (2r) for the previous year is no longer eligible to be
19 assessed under s. 70.32 (2r), and the current classification under s. 70.32 (2) (a) is not
20 undeveloped, agricultural forest, productive forest land, or other, the county Internet
21 site notification shall state that the property may be subject to a conversion charge
22 under s. 74.485. A property owner may request that the county assessment
23 administrator provide written notice of an assessment change by ordinary mail. The
24 department of revenue shall prescribe the contents of the assessment notifications
25 that are provided on the county's Internet site. Instructional material under s. 73.03

(54) shall be available on the department of revenue's Internet site. On examination, the assessor or the county assessment administrator may make changes that are necessary to perfect the assessment roll or rolls, and after the corrections are made the roll or rolls shall be submitted by the county assessment administrator or county clerk to the board of review.

SECTION 59. 70.47 (3) (a) 5. of the statutes is amended to read:

70.47 (3) (a) 5. May hear any written objections if the board gave notice of the hearing to the property owner or the property owner's attorney, corporation counsel, and the assessor at least 48 hours before the beginning of the scheduled meeting or if both the property owner and the assessor waive the 48-hour notice requirement.

SECTION 60. 70.47 (3) (ah) of the statutes is amended to read:

70.47 (3) (ah) For each properly filed written objection that the board receives and schedules during its first meeting, but does not hear at the first meeting, the board shall notify each objector or the objector's attorney, corporation counsel, and the assessor, at least 48 hours before an objection is to be heard, of the time of that hearing. If, during any meeting, the board determines that it cannot hear some of the written objections at the time scheduled for them, it shall create a new schedule, and it shall notify each objector who has been rescheduled, or each such objector's attorney, at least 48 hours before the objection is to be heard, of the new time of the hearing.

SECTION 61. 70.47 (3) (aL) of the statutes is repealed.

SECTION 62. 70.47 (3) (ar) of the statutes is repealed.

SECTION 63. 70.47 (3) (b) of the statutes is amended to read:

70.47 (3) (b) The ~~municipal~~ county governing body may by ordinance or resolution designate hours, other than those set forth in par. (a), during which the

1 board shall hold its first meeting, but not fewer than 2 hours on the first meeting day
2 between 8 a.m. and midnight. Such change in the time shall not become effective
3 unless notice thereof is published ~~in the official newspaper if in a city, or~~ and posted
4 ~~in not less than 3 public places if in any other municipality, at least 15 days before~~
5 ~~such first meeting~~ as provided in sub. (2).

6 **SECTION 64.** 70.47 (6m) (a) (intro.) of the statutes is amended to read:

7 70.47 **(6m)** (a) (intro.) A ~~municipality, except a 1st class city or a 2nd class city,~~
8 county shall remove, for the hearing on an objection, a member of the board of review
9 if any of the following conditions applies:

10 **SECTION 65.** 70.47 (6m) (a) 2. of the statutes is amended to read:

11 70.47 **(6m)** (a) 2. A member of the board of review has a conflict of interest under
12 an ordinance of the ~~municipality~~ county in regard to the objection.

13 **SECTION 66.** 70.47 (6m) (b) of the statutes is amended to read:

14 70.47 **(6m)** (b) A member of a board of review who would violate s. 19.59 by
15 hearing an objection shall recuse himself or herself from that hearing. The
16 ~~municipal~~ county clerk shall provide to the department of revenue an affidavit
17 declaring whether the requirement under this paragraph is fulfilled.

18 **SECTION 67.** 70.47 (6r) of the statutes is amended to read:

19 70.47 **(6r)** COMMENTS. Any person may provide to the ~~municipal clerk~~ county
20 assessment administrator written comments about valuations, assessment
21 practices, and the performance of an assessor. The clerk county assessment
22 administrator shall provide all of those comments to the ~~appropriate municipal~~
23 ~~officer~~ county board.

24 **SECTION 68.** 70.47 (7) (aa) of the statutes is amended to read:

1 70.47 (7) (aa) No person shall be allowed to appear before the board of review,
2 to testify to the board by telephone or to contest the amount of any assessment of real
3 or personal property if the person has refused a reasonable written request by
4 certified mail of the assessor to view such property. The assessor shall send the
5 request once every 5 years unless the property owner contacts the assessor and
6 allows the assessor to inspect the property.

7 **SECTION 69.** 70.47 (7) (af) of the statutes is amended to read:

8 70.47 (7) (af) No person may appear before the board of review, testify to the
9 board by telephone or object to a valuation; if that valuation was made by the
10 assessor or the objector using the income method; unless the person supplies to the
11 assessor all of the information about income and expenses, as specified in the manual
12 under s. 73.03 (2a), that the assessor requests. ~~The municipality or county shall~~
13 ~~provide by ordinance for the confidentiality of information~~ Information about income
14 and expenses that is provided to the assessor under this paragraph and shall provide
15 exceptions for be confidential, except that the information shall be available to
16 persons using the information in the discharge of duties imposed by law or of the
17 duties of their office or by order of a court, including department of revenue and
18 county assessment personnel. The information that is provided under this
19 paragraph, unless a court determines that it is inaccurate, is not subject to the right
20 of inspection and copying under s. 19.35 (1).

21 **SECTION 70.** 70.47 (7) (bb) of the statutes is amended to read:

22 70.47 (7) (bb) ~~Upon receipt of an objection with respect to the assessment rolls~~
23 ~~of taxation districts prepared by a county assessor the~~ The board of review as
24 ~~constituted under s. 70.99 (10) may direct such~~ that an objection to a valuation be
25 investigated by the county board of assessors ~~if such board has been established~~

1 ~~under s. 70.99 (10m).~~ If ~~such~~ the objection has been investigated by the county board
2 of assessors ~~as provided by s. 70.99 (10m),~~ the county board of review may adopt the
3 determination of the county board of assessors unless the objector requests, or the
4 board of review orders, a hearing. The county board of assessors shall, after having
5 made the investigation, notify the person assessed or that person's agent of its
6 determination by 1st class mail and transmit a copy of the determination to the
7 county board of review. The person assessed having been notified of the board of
8 assessors' determination is deemed to have accepted the determination unless the
9 person notifies the county assessment administrator in writing, within 20 days, of
10 the person's desire to present testimony before the county board of review. At least
11 2 days' notice of the time fixed for ~~such~~ a hearing shall be given to the objector or the
12 objector's attorney and to the corporation counsel. If the county board of review
13 adopts the determination of the county board of assessors and no further hearing is
14 held, the clerk of the board of review shall record the adoption in the minutes of the
15 board and shall correct the assessment roll as provided by s. 70.48.

16 **SECTION 71.** 70.47 (7) (c) of the statutes is amended to read:

17 70.47 (7) (c) The board of review shall grant a taxpayer a 60-day extension for
18 a hearing related to the taxpayer's objection submitted under this section, ~~if the~~
19 ~~taxation district enacts an ordinance authorizing such extensions and if the taxpayer~~
20 submits with the objection a request to the board for an extension and pays the
21 taxation district a \$100 fee. A request for an extension under this paragraph shall
22 not stop the accrual of interest, notwithstanding s. 70.511 (2) (b). The 60-day
23 extension period under this paragraph may be further extended, if the taxpayer
24 shows good cause. ~~If a taxation district enacts an ordinance under this paragraph,~~
25 ~~each~~ Each taxpayer who submits an objection under this section, regardless of

1 whether the taxpayer requests an extension, and the assessor shall present to the
2 board of review all evidence, as specified in the manual under s. 73.03 (2a), on which
3 they rely to support their respective positions and any additional evidence that the
4 taxpayer or the assessor believes is relevant to determining the correct assessment.
5 If the taxpayer receives an extension under this paragraph, at least 10 days before
6 the scheduled board of review hearing, the taxpayer and the assessor shall
7 simultaneously exchange all reports, documents, and exhibits that the taxpayer and
8 assessor will present at the hearing. ~~At least 60 days prior to the first day on which~~
9 ~~the board of review hears objections, each taxation district that enacts an ordinance~~
10 ~~under this paragraph shall publish on its Internet site the last day on which a~~
11 ~~taxpayer may submit an objection under this section. At least 15 days prior to the~~
12 ~~first day on which the board of review hears objections, each taxation district that~~
13 ~~enacts an ordinance under this paragraph shall include with the notice under s.~~
14 ~~70.365 information to inform the taxpayer of the last day on which a taxpayer may~~
15 ~~submit an objection under this section.~~

16 **SECTION 72.** 70.47 (8) (d) of the statutes is amended to read:

17 70.47 **(8)** (d) It may and upon request of either the assessor or the objector shall
18 compel the attendance of witnesses for hearing, except objectors who may testify by
19 telephone, and the production of all books, inventories, appraisals, documents and
20 other data which may throw light upon the value of property, and, with regard to an
21 objection that is subject to sub. (7) (c) ~~or (16) (c)~~, may, on a showing of good cause,
22 compel the attendance of witnesses for depositions.

23 **SECTION 73.** 70.47 (8) (e) of the statutes is amended to read:

24 70.47 **(8)** (e) All proceedings shall be taken in full by a stenographer or by a
25 recording device, the expense thereof to be paid by the assessment district. The

1 board may order that the notes be transcribed, and in case of an appeal or other court
2 proceedings they shall be transcribed. If the proceedings are taken by a recording
3 device, the clerk shall keep a list of persons speaking in the order in which they
4 speak.

5 **SECTION 74.** 70.47 (10) (c) of the statutes is amended to read:

6 70.47 **(10)** (c) Subpoena such witnesses, except objectors who may testify by
7 telephone, as it deems necessary to testify concerning the value of such property and,
8 except in the case of an assessment made by a county assessor pursuant to s. 70.99,
9 the expense incurred shall be a charge against the district.

10 **SECTION 75.** 70.47 (11) of the statutes is amended to read:

11 70.47 **(11)** PARTIES. In all proceedings before the board the ~~taxation~~ assessment
12 district shall be a party in interest to secure or sustain an equitable assessment of
13 all the property in the ~~taxation~~ assessment district.

14 **SECTION 76.** 70.47 (12) of the statutes is amended to read:

15 70.47 **(12)** NOTICE OF DECISION. Prior to final adjournment, the board of review
16 shall provide the objector, or the appropriate party under sub. (10), notice by personal
17 delivery or by mail, return receipt required, of the amount of the assessment as
18 finalized by the board and an explanation of appeal rights and procedures under sub.
19 (13) and ~~ss. 70.85, s. 74.35 and 74.37~~. Upon delivering or mailing the notice under
20 this subsection, the clerk of the board of review shall prepare an affidavit specifying
21 the date when that notice was delivered or mailed.

22 **SECTION 77.** 70.47 (13) of the statutes is amended to read:

23 70.47 **(13)** REVIEW. Except as otherwise provided in this subsection ~~and in ss.~~
24 ~~70.85 and 74.37~~, appeal from the determination of the board of review shall be by an
25 action for certiorari commenced within 90 days after the taxpayer receives the notice

1 under sub. (12). The action shall be given preference. If the court on the appeal finds
2 any error in the proceedings of the board which renders the assessment or the
3 proceedings void, or if the court determines that the board lacked good cause to deny
4 a request for a deposition subpoena, it shall remand the assessment to the board for
5 further proceedings in accordance with the court's determination and retain
6 jurisdiction of the matter until the board has determined an assessment in
7 accordance with the court's order. For this purpose, if final adjournment of the board
8 occurs prior to the court's decision on the appeal, the court may order the governing
9 body of the assessing authority to reconvene the board. If the appellant challenges
10 the value determination that the board made at a proceeding under sub. (7) (c), the
11 court shall presume that the board's valuation is correct, except that the
12 presumption may be rebutted by a sufficient showing by the appellant that the
13 valuation is incorrect. If the presumption is rebutted, the court shall determine the
14 assessment without deference to the board of review and based on the record before
15 the board of review, except that the court may consider evidence that was not
16 available at the time of the hearing before the board, that the board refused to
17 consider, or that the court otherwise determines should be considered in order to
18 determine the correct assessment. In the event that an objection to the previous
19 year's assessment has not been resolved, the parties may agree that the assessment
20 for the previous year shall also apply for the current year and shall be included in
21 the court's review of the prior year's assessment without an additional hearing by the
22 board.

23 **SECTION 78.** 70.47 (14) of the statutes is amended to read:

24 70.47 (14) TAX PAYMENTS. In the event the board of review has not completed
25 its review or heard an objection to an assessment on real or personal property prior

1 to the date the taxes predicated upon such assessment are due, or in the event there
2 is an appeal as provided in sub. (13) and s. 74.37 from the correction of the board of
3 review to the court, the time for payment of such taxes as levied is the same as
4 provided in ch. 74 and if not paid in the time prescribed, such taxes are delinquent
5 and subject to the same provisions as other delinquent taxes.

6 **SECTION 79.** 70.47 (16) of the statutes is repealed.

7 **SECTION 80.** 70.49 (4) of the statutes is amended to read:

8 70.49 (4) In this section “assessor” means an assessor or any person appointed
9 or designated under s. 70.055 ~~or 70.75~~.

10 **SECTION 81.** 70.50 of the statutes is amended to read:

11 **70.50 Delivery of roll.** ~~Except in counties that have a county assessment~~
12 ~~system under s. 70.99 and in cities of the 1st class and in 2nd class cities that have~~
13 ~~a board of assessors under s. 70.075 the assessor shall, on or before the first Monday~~
14 ~~in May, deliver the completed assessment roll and all the sworn statements and~~
15 ~~valuations of personal property to the clerk of the town, city or village, who shall file~~
16 ~~and preserve them in the clerk's office. On or before the first Monday 3rd Friday in~~
17 ~~April, a county assessor~~ assessment administrator under s. 70.99 shall deliver the
18 completed assessment roll and all sworn statements and valuations of personal
19 property to the clerks of the towns, cities and villages in the county, who shall file and
20 preserve them in the clerk's office.

21 **SECTION 82.** 70.501 of the statutes is amended to read:

22 **70.501 Fraudulent valuations by assessor.** Any assessor, or person
23 appointed or designated under s. 70.055 ~~or 70.75~~, who intentionally fixes the value
24 of any property assessed by that person at less or more than the true value thereof
25 prescribed by law for the valuation of the same, or intentionally omits from

1 assessment any property liable to taxation in the assessment district, or otherwise
2 intentionally violates or fails to perform any duty imposed upon that person by law
3 relating to the assessment of property for taxation, shall forfeit to the state not less
4 than \$50 nor more than \$250.

5 **SECTION 83.** 70.503 of the statutes is amended to read:

6 **70.503 Civil liability of assessor or member of board of review.** If any
7 assessor, or person appointed or designated under s. 70.055 ~~or 70.75~~, or any member
8 of the board of review of any assessment district is guilty of any violation or omission
9 of duty as specified in ss. 70.501 and 70.502, such persons shall be liable in damages
10 to any person who may sustain loss or injury thereby, to the amount of such loss or
11 injury; and any person sustaining such loss or injury shall be entitled to all the
12 remedies given by law in actions for damages for tortious or wrongful acts. This
13 section does not apply to the department of revenue or its employees when appointed
14 or designated under s. 70.055 ~~or 70.75~~.

15 **SECTION 84.** 70.51 (title) of the statutes is amended to read:

16 **70.51 (title) Assessment review and tax roll in ~~first class cities~~.**

17 **SECTION 85.** 70.51 (1) of the statutes is amended to read:

18 70.51 (1) The board of review in ~~all 1st class cities~~, after they have it has
19 examined, corrected, and completed the assessment roll ~~of said city~~, and not later
20 than the first Monday in November, shall deliver the same roll to the ~~commissioner~~
21 ~~of assessments~~ county assessment administrator, who shall thereupon reexamine
22 and perfect the same assessment roll and make out therefrom from it a complete tax
23 roll in the manner and form provided by law. ~~All laws applicable to any such city~~
24 ~~relating to the making of such tax rolls shall apply to the making of the tax roll by~~
25 ~~said commissioner of assessments, except that the work of making said rolls shall be~~

1 performed by the assessors and such other employees in the commissioner of
2 assessments' office as the commissioner of assessments shall designate. After the
3 completion of said completing the tax roll in the manner provided by law, the
4 commissioner of assessments county assessment administrator shall deliver the tax
5 roll it to the city treasurer of such city taxation district treasurers on the 3rd Monday
6 of December in each year.

7 **SECTION 86.** 70.51 (1a) of the statutes is amended to read:

8 70.51 **(1a)** If the board of review has not completed its work within the time
9 limited by the first Monday in November, it shall nevertheless deliver the
10 assessment roll to the ~~commissioner of assessments as therein required,~~ county
11 assessment administrator and the ~~commissioner of assessments~~ county assessment
12 administrator shall thereupon perfect the same assessment roll as though the board
13 of review had fully completed its work thereon. ~~In any case wherein.~~ If the board
14 of review alters the assessment after the first Monday of November and before the
15 treasurer is required to make the return of delinquent taxes, the assessment roll and
16 the tax roll may be corrected accordingly in the manner provided in under s. 74.05,
17 except that the consent of the treasurer shall not be required.

18 **SECTION 87.** 70.51 (2) of the statutes is repealed.

19 **SECTION 88.** 70.52 of the statutes is amended to read:

20 **70.52 Clerks Administrators to examine and correct rolls.** Each city,
21 village, and town clerk county assessment administrator upon receipt of the
22 assessment roll shall carefully examine the roll. The clerk county assessment
23 administrator shall correct all double assessments, imperfect descriptions, and other
24 errors apparent upon the face of the roll, and strike off all parcels of real property not
25 liable to taxation. The clerk administrator shall add to the roll any parcel of real

1 property or item of personal property omitted by the assessors and immediately
2 notify the assessors of the omissions. The assessors shall immediately view and
3 value the omitted property and certify the valuation to the ~~clerk~~ administrator. The
4 ~~clerk~~ administrator shall enter the valuation upon the roll, and the valuation shall
5 be final. To enable the ~~clerk~~ administrator to properly correct defective descriptions,
6 the ~~clerk~~ administrator may request aid, when necessary, from the county surveyor,
7 whose fees for the services rendered shall be paid by the city, village, or town.

8 **SECTION 89.** 70.53 (1) (intro.) of the statutes is amended to read:

9 70.53 (1) (intro.) Upon the correction of the assessment roll under s. 70.52, each
10 city, village, and town ~~clerk~~ county assessment administrator shall prepare and, on
11 or before the 2nd Monday in June, electronically transmit to the department of
12 revenue all of the following:

13 **SECTION 90.** 70.53 (1) (c) of the statutes is amended to read:

14 70.53 (1) (c) A detailed statement of the aggregate of all taxable property by
15 elementary and high school district and by technical college district taxation district
16 and taxing jurisdiction.

17 **SECTION 91.** 70.53 (2) of the statutes is amended to read:

18 70.53 (2) The city, village, or town ~~clerk~~ county assessment administrator shall
19 make available to the department of revenue at its request a copy of the corrected
20 assessment roll from which the statements required under sub. (1) are prepared.
21 Failure to comply with this section subjects the ~~taxation~~ assessment district to the
22 penalty provisions under s. 73.03 (6). The department of revenue shall review and
23 correct the statements.

24 **SECTION 92.** 70.53 (3) of the statutes is repealed.

25 **SECTION 93.** 70.63 (1) (title) of the statutes is repealed.

SECTION 94. 70.63 (1) of the statutes is renumbered 70.63.

SECTION 95. 70.63 (2) of the statutes is repealed.

SECTION 96. 70.64 of the statutes is repealed.

SECTION 97. 70.75 (title) of the statutes is repealed and recreated to read:

70.75 (title) Supervised assessments.

SECTION 98. 70.75 (1), (1m) and (2) of the statutes are repealed.

SECTION 99. 70.75 (3) of the statutes is amended to read:

70.75 (3) ~~SPECIAL SUPERVISION INSTEAD OF REASSESSMENT.~~ Whenever the department determines, ~~after the hearing provided for in sub. (1) or in the determination under s. 70.05 (5) (d), that the assessment complained of was not made in substantial compliance with law but that the interests of all the taxpayers of such district will best be promoted by special supervision of succeeding assessments to the end that the assessment of such district shall thereafter be lawfully made, it may proceed as follows: It may designate one or more employees of the department or appoint one or more other qualified persons to assist the local assessor in making the assessments to be thereafter made in such district. Any person so appointed may give all or such part of that person's time to such supervision as, in the judgment of the department, is necessary to complete such assessment in substantial compliance with the law, and in performing such task shall have all the powers given by law to any person designated to make a reassessment and together with the assessor shall constitute an assessment board as defined in s. 70.055.~~

SECTION 100. 70.75 (4) of the statutes is amended to read:

70.75 (4) COSTS. ~~Except as provided in sub. (1m), all~~ All costs of the department of revenue in connection with reassessment or special supervision under this section, including the costs of contracting for services and hiring additional personnel, shall

1 be borne by the ~~taxation~~ assessment district. These receipts shall be credited to the
2 appropriation under s. 20.566 (2) (h). Past due accounts shall be certified on or before
3 the 4th Monday of August of each year and included in the next apportionment of
4 state special charges to local units of government.

5 **SECTION 101.** 70.75 (5) of the statutes is repealed.

6 **SECTION 102.** 70.76 of the statutes is repealed.

7 **SECTION 103.** 70.77 of the statutes is repealed.

8 **SECTION 104.** 70.78 of the statutes is repealed.

9 **SECTION 105.** 70.79 of the statutes is repealed.

10 **SECTION 106.** 70.80 of the statutes is repealed.

11 **SECTION 107.** 70.81 of the statutes is repealed.

12 **SECTION 108.** 70.82 of the statutes is repealed.

13 **SECTION 109.** 70.83 of the statutes is amended to read:

14 **70.83 Deputies; neglect; reassessment special supervision.** If any person
15 appointed or required to perform any duty under ss. s. 70.75 and ~~70.76~~ shall be
16 unable or neglect to do so, that person's place may be filled by appointment by ~~said~~
17 the department of revenue. If any person required to perform any duty under ss. s.
18 70.75 ~~to 70.84~~ shall willfully neglect or refuse to do so, that person shall forfeit to the
19 state not less than \$50 nor more than \$250. In the appointment of persons to perform
20 services under ss. s. 70.75 ~~to 70.84~~ the department of revenue shall not be required
21 to select any of such persons from the residents of the assessment district ~~in which~~
22 ~~the reassessment is to be made~~ that is subject to special supervision. It shall not be
23 necessary for the ~~said~~ department to wait until the assessment in any district is
24 completed before making an order for reassessment therein special supervision
25 under ss. s. 70.75 ~~to 70.84~~; but it shall be entitled to make such order whenever it

1 shall be satisfied from the work already done upon such assessment that when
2 completed it will not be in substantial compliance with law.

3 **SECTION 110.** 70.84 of the statutes is repealed.

4 **SECTION 111.** 70.85 of the statutes is repealed.

5 **SECTION 112.** 70.86 of the statutes is repealed.

6 **SECTION 113.** 70.99 (1) of the statutes is amended to read:

7 70.99 (1) ~~A~~ For the property tax assessments as of January 1, 2014, each
8 county shall establish a county assessor system may be established for any county
9 by passage of a resolution or ordinance adopting such a system by an approving vote
10 of 60% of the entire membership of the county board. After passage of this enabling
11 resolution or ordinance by the. The county board, the county executive, or the county
12 administrator, or the chairperson of the county board with the approval of the county
13 board, shall appoint a county assessor, to be designated the county assessment
14 administrator, from a list of candidates provided by the department of revenue who
15 have passed an examination and have been certified by the department of revenue
16 as qualified for performing the functions of the office. The county assessment
17 administrator shall perform the duties of assessor and county assessment
18 administrator as determined by law and the Wisconsin property assessment
19 manual. Certification shall be granted to all persons demonstrating proficiency by
20 passing an examination administered by the department. The persons selected for
21 listing shall first have been given a comprehensive examination, approved by the
22 department of revenue, relating to the work of county assessor. ~~A person appointed~~
23 ~~as county assessor shall thereafter have permanent tenure, after successfully~~
24 ~~serving the probationary period in effect in the county, and may be removed or~~
25 ~~suspended only for the reasons named in s. 17.14 (1) or for such cause as would~~

~~sustain the suspension or removal of a state employee under state civil service rules.~~

If employees of a county are under a county civil service program, the county assessor may, and any person appointed as a member of his or her staff shall, be incorporated into the county civil service program ~~but tenure is dependent on the foregoing provision.~~

SECTION 114. 70.99 (5) of the statutes is repealed.

SECTION 115. 70.99 (6) of the statutes is repealed.

SECTION 116. 70.99 (8) of the statutes is renumbered 70.99 (8) (a).

SECTION 117. 70.99 (8) (b) of the statutes is created to read:

70.99 **(8)** (b) Prior to the first assessment by the county assessor, each taxation district shall value all the property of the taxation district at full value, as provided under s. 70.32 and by the Wisconsin property assessment manual, on a schedule determined by the department of revenue. If the department determines that a taxation district has not complied with this paragraph, the department shall supervise the taxation district valuation, as provided under s. 70.75 (3).

SECTION 118. 70.99 (9) of the statutes is repealed.

SECTION 119. 70.99 (10) (a) of the statutes is amended to read:

70.99 **(10)** (a) There shall be one board of review for each county under the county assessor system. The board of review in any county having a county executive shall be appointed by the county executive from the cities or villages or towns under the county assessor. The board of review of all other counties shall be appointed by the chairperson of the county board from the tax districts under the county assessor. County board of review appointments in all counties shall be subject to approval by the county board. The board of review shall have 5 to 9 members, no more than 2 one of whom may reside in the same city, town or village, and shall hold office as members

1 of said board for staggered 5-year terms and until their successors are appointed and
2 qualified. In counties other than Milwaukee County at least one member shall be
3 from a town. The compensation and reimbursement of expenses of members of the
4 board of review shall be fixed by the county board and shall be borne by the county.
5 Each such board of review shall appoint one of its members present at the hearing
6 as clerk and such clerk shall keep an accurate record of its proceedings. The
7 provisions of s. 70.47, not in conflict with this section, shall be applicable to procedure
8 for review of assessments by county boards of review and to appeals from
9 determinations of county boards of review.

10 **SECTION 120.** 70.99 (10) (d) of the statutes is created to read:

11 70.99 (10) (d) Whenever the duties of assessor are performed by one of the
12 officers named to the board of review then the county shall by ordinance designate
13 another officer to serve on the board instead of the officer who performs the duties
14 of assessor.

15 **SECTION 121.** 70.99 (10) (e) of the statutes is created to read:

16 70.99 (10) (e) A person who is appointed to the office of town clerk, town
17 treasurer, or to the combined office of town clerk and town treasurer under s. 60.30
18 (1e) may not serve on a board of review.

19 **SECTION 122.** 70.99 (10) (f) of the statutes is created to read:

20 70.99 (10) (f) All members of the board of review shall, within 3 years of the
21 board's first meeting, attend a training session under s. 73.03 (55). The county clerk
22 shall provide an affidavit to the department of revenue indicating whether the
23 requirement under this paragraph has been fulfilled.

24 **SECTION 123.** 70.99 (10m) of the statutes is repealed.

25 **SECTION 124.** 70.99 (14) of the statutes is repealed.

1 **SECTION 125.** 70.995 (8) (f) of the statutes is amended to read:

2 70.995 **(8)** (f) No manufacturing property assessment may be reviewed in a
3 proceeding under s. 70.75 or ~~70.85, but such assessment may be reviewed in~~
4 ~~reassessment proceedings under s. 70.75 (1).~~

5 **SECTION 126.** 73.01 (4) (a) of the statutes is amended to read:

6 73.01 **(4)** (a) Subject to the provisions for judicial review contained in s. 73.015,
7 the commission shall be the final authority for the hearing and determination of all
8 questions of law and fact arising under sub. (5) and s. 72.86 (4), 1985 stats., and ss.
9 70.38 (4) (a), 70.397, ~~70.64,~~ and 70.995 (8), s. 76.38 (12) (a), 1993 stats., ss. 76.39 (4)
10 (c), 76.48 (6), 76.91, 77.26 (3), 77.59 (5m) and (6) (b), 78.01, 78.22, 78.40, 78.555,
11 139.02, 139.03, 139.06, 139.31, 139.315, 139.33, 139.76, 139.78, 341.405, and 341.45,
12 subch. XIV of ch. 71, and subch. VII of ch. 77. Whenever with respect to a pending
13 appeal there is filed with the commission a stipulation signed by the department of
14 revenue and the adverse party, under s. 73.03 (25), or the department of
15 transportation and the adverse party agreeing to an affirmance, modification, or
16 reversal of the department of revenue's or department of transportation's position
17 with respect to some or all of the issues raised in the appeal, the commission shall
18 enter an order affirming or modifying in whole or in part, or canceling the assessment
19 appealed from, or allowing in whole or in part or denying the petitioner's refund
20 claim, as the case may be, pursuant to and in accordance with the stipulation filed.
21 No responsibility shall devolve upon the commission, respecting the signing of an
22 order of dismissal as to any pending appeal settled by the department of revenue or
23 the department of transportation without the approval of the commission.

24 **SECTION 127.** 73.01 (4) (bn) of the statutes is amended to read:

1 73.01 (4) (bn) The parties to any matter required to be heard and decided by
2 the commission, except appeals arising under s. ~~70.64~~ or ch. 76, may consent in
3 writing that the chairperson or any member of the commission assigned to hear the
4 matter may render an oral decision, and that the parties waive the right to appeal
5 such decision. Such oral decision shall not be binding upon the department, as to
6 statutory construction, in a subsequent matter. Provisions of this section, s. 73.015
7 or ch. 227 in conflict herewith shall not apply to decisions rendered under this
8 paragraph.

9 **SECTION 128.** 73.01 (4) (dn) of the statutes is amended to read:

10 73.01 (4) (dn) In connection with the hearing of any matter required to be heard
11 and decided by the commission, except appeals arising under s. ~~70.64~~ or ch. 76, the
12 chairperson or any member of the commission assigned to hear the matter may, with
13 the consent of the parties, render an oral decision. In small claims cases, the
14 presiding commissioner may, without consent of the parties, either render an oral
15 decision at the close of the hearing or provide a written decision to all parties within
16 2 weeks after the hearing. Decisions in small claims cases are not precedents. Any
17 party may appeal such oral decision as provided in s. 73.015. Oral decisions
18 constitute notice for purposes of determining the time in which appeals may be
19 taken. Provisions of this section or ch. 227 in conflict with this paragraph do not
20 apply to decisions rendered under this paragraph.

21 **SECTION 129.** 73.03 (1) of the statutes is amended to read:

22 73.03 (1) To have and exercise general supervision over the administration of
23 the assessment and tax laws of the state, over assessors, county assessment
24 administrators, county real property listers, boards of review, supervisors of
25 equalization, and assessors of incomes, and over the county boards in the

1 performance of their duties in making the ~~taxation~~ assessment district assessment,
2 to the end that all assessments of property be made relatively just and equal at full
3 value and that all assessments of income may be legally and accurately made in
4 substantial compliance with law.

5 **SECTION 130.** 73.03 (2a) of the statutes is amended to read:

6 73.03 **(2a)** To prepare and publish, in electronic form and on the Internet,
7 assessment manuals. The manual shall discuss and illustrate accepted assessment
8 methods, techniques and practices with a view to more nearly uniform and more
9 consistent assessments of property at the local level. The manual shall be amended
10 by the department from time to time to reflect advances in the science of assessment,
11 court decisions concerning assessment practices, costs, and statistical and other
12 information considered valuable to local assessors by the department. The manual
13 shall incorporate standards for the assessment of all types of renewable energy
14 resource systems used in this state as soon as such systems are used in sufficient
15 numbers and sufficient data exists to allow the formulation of valid guidelines. The
16 manual shall incorporate standards, which the department of revenue and the state
17 historical society of Wisconsin shall develop, for the assessment of nonhistoric
18 property in historic districts and for the assessment of historic property, including
19 but not limited to property that is being preserved or restored; property that is
20 subject to a protective easement, covenant or other restriction for historic
21 preservation purposes; property that is listed in the national register of historic
22 places in Wisconsin or in this state's register of historic places and property that is
23 designated as a historic landmark and is subject to restrictions imposed by a
24 municipality or by a landmarks commission. The manual shall incorporate general
25 guidelines about ways to determine whether property is taxable in part under s.

70.1105 and examples of the ways that s. 70.1105 applies in specific situations. The manual shall state that assessors are required to comply with s. 70.32 (1g) and shall suggest procedures for doing so. The manual or a supplement to it shall specify per acre value guidelines for each municipality for various categories of agricultural land based on the income that could be generated from its estimated rental for agricultural use, as defined by rule, and capitalization rates established by rule. The manual shall include guidelines for classifying land as agricultural land, as defined in s. 70.32 (2) (c) 1g., and guidelines for distinguishing between land and improvements to land. The manual shall specify the evidence to be exchanged under s. 70.47 (7) (c) and ~~(16) (c)~~. The department of revenue shall also use the manual to provide for the certification required under s. 73.09. The cost of the development, preparation, and Internet publication of the manual and of revisions and amendments to it shall be paid from the appropriation under s. 20.566 (2) ~~(b)~~ (bm).

SECTION 131. 73.03 (45) of the statutes is amended to read:

73.03 **(45)** To direct the assessor of any ~~taxation~~ assessment district to deny specific claims for property tax exemption or to terminate specific existing property tax exemptions prospectively. After receiving such direction, the assessor shall enter the property on the next assessment roll.

SECTION 132. 73.06 (5) of the statutes is amended to read:

73.06 **(5)** The department of revenue through its supervisor of equalization shall make a report to the county board of each county showing in detail the work of ~~local~~ county assessors in their several districts, the failure, if any, of such assessors to comply with the law, the relative assessed and full value of property in each ~~taxation~~ assessment district, and all information and statistics that may be

1 obtained. Such report shall be filed with the county clerk at least 15 days before the
2 annual meeting of the county board.

3 **SECTION 133.** 73.08 of the statutes is amended to read:

4 **73.08 Educational program.** From the amounts provided under s. 20.566 (2)
5 (a), beginning in 1994, the department of revenue shall implement an educational
6 program for local assessment staff members in taxation districts that do not meet the
7 requirements of s. 70.05 (5) (f).

8 **SECTION 134.** 73.09 (1) of the statutes is amended to read:

9 **73.09 (1) LOCAL ASSESSMENT PERSONNEL.** The department of revenue shall
10 establish ~~by rule, in the Wisconsin property assessment manual,~~ the level of
11 certification under sub. (3), the continuing education requirements under sub. (4),
12 examinations under sub. (5), and the requirements for and responsibilities
13 associated with temporary certification under sub. (6) for all assessors and
14 assessment personnel of each local unit of government and for county assessor
15 systems under s. 70.99.

16 **SECTION 135.** 73.09 (2) of the statutes is amended to read:

17 **73.09 (2) DEPARTMENT OF REVENUE ASSESSMENT PERSONNEL.** The requirements
18 established for local assessment personnel under sub. (1) shall also apply to
19 department of revenue assessment personnel ~~commencing on January 1, 1981.~~ The
20 office of state employment relations with the assistance of the department of revenue
21 shall determine the position classifications for which certification shall apply within
22 the department of revenue. The first level of certification shall be obtained within
23 100 days of the employee's appointment. The department of revenue in consultation
24 with the office of state employment relations shall establish requirements for
25 obtaining higher levels of assessor certification.

SECTION 136. 73.09 (3) of the statutes is amended to read:

73.09 (3) LEVELS OF CERTIFICATION. The levels of certification for assessors and assessment personnel shall be commensurate with the degree of complexity of the various classes of property within each ~~taxation~~ assessment district.

SECTION 137. 73.09 (6) of the statutes is amended to read:

73.09 (6) TEMPORARY CERTIFICATION. As provided in subs. (1) and (2), the department of revenue shall ~~promulgate rules, in the Wisconsin property assessment manual, specify procedures~~ for the temporary certification of the first level of certification and designate the functions that may be performed by such persons. An individual may be granted one temporary certification, valid until the results of the next certification examination are issued, but not for more than 100 days.

SECTION 138. 74.37 of the statutes is repealed.

SECTION 139. 74.39 (1) of the statutes is amended to read:

74.39 (1) COURT MAY ORDER. Except as provided in sub. (3), in any action under s. 74.35 (3) ~~or 74.37 (3)~~, if the court determines that a reassessment of the property upon which the taxes were paid is necessary, the court, before entering judgment, shall continue the action to permit reassessment of the property. If, based on the reassessment, the court determines that the amount of taxes paid by the plaintiff is not excessive, judgment shall be entered for the defendant. If, based on the reassessment, the court determines that the amount of taxes paid by the plaintiff is excessive, judgment shall be entered for the plaintiff for the amount of the excessive taxes paid.

SECTION 140. 74.41 (1) (c) of the statutes is amended to read:

74.41 (1) (c) Have been refunded to taxpayers under s. 74.35 ~~or 74.37~~.

1 **SECTION 141.** 75.54 (1) of the statutes is amended to read:

2 75.54 (1) In all actions in any court of this state in which either party seeks to
3 avoid or set aside in whole or in part any assessment, tax or tax proceeding or
4 reassessment, if the court is of the opinion, after holding a hearing, that, for any
5 reason affecting the groundwork of the tax and all of the property in any ~~taxation~~
6 assessment district, the assessment, tax or tax proceeding should be set aside, the
7 court shall immediately stay all proceedings in the action and in all other actions
8 affecting the assessment, tax or tax proceeding in the ~~taxation~~ assessment district
9 until a reassessment of the property in the ~~taxation~~ assessment district can be made.
10 ~~The proper officers of the municipality constituting the taxation~~ assessor of the
11 assessment district ~~or in which the district is located~~ shall reassess the property in
12 the ~~taxation~~ assessment district in the manner specified in the statutes and levy
13 upon the reassessed property the amount of taxes for the year in question. A
14 reassessment under this subsection shall be made by the assessor of the ~~taxation~~
15 assessment district or by the person the court appoints, and the assessment roll shall
16 be submitted to and passed upon by the board of review in the manner and after the
17 same notice as that which is given in the case of the original assessment.

18 **SECTION 142.** 77.265 (5) of the statutes is amended to read:

19 77.265 (5) The department of revenue, county real property listers under s.
20 70.09, and ~~local~~ assessors and their employees and agents may use the returns, but
21 shall maintain the confidentiality of social security numbers and telephone numbers
22 from the returns.

23 **SECTION 143. Nonstatutory provisions.**

24 (1) COUNTY ASSESSOR SYSTEM. In 2010, the department of revenue shall establish
25 a 3-year schedule for taxation districts to value all the property located in the

taxation district at full value, consistent with this act. The department of revenue shall notify each taxation district regarding whether the district shall value the property of the district, as provided in this subsection, in 2011, 2012, or 2013.

SECTION 144. Effective dates. This act takes effect on January 1, 2014, except as follows:

(1) The treatment of sections 59.605 (1) (c), (2), and (2m), 66.0602 (3) (e) 9., 70.99 (1), (5), (6), (9), (10) (d), (e), and (f), (10m), and (14), and 73.09 (1), (2), (3), and (6) of the statutes, the renumbering and amendment of sections 66.0602 (3) (a) and 70.99 (8) of the statutes, and the creation of sections 66.0602 (3) (a) 2. and 70.99 (8) (b) of the statutes take effect on the day after publication.

(END)