



2023 ASSEMBLY BILL 1228

April 11, 2024 - Introduced by Representative NOVAK, cosponsored by Senator WIRCH. Referred to Committee on Ways and Means.

AN ACT *to renumber* 70.03 (1); *to renumber and amend* 73.09 (1) and 73.09 (4) (b); *to amend* 70.05 (5) (b), 70.05 (5) (d), 70.05 (5) (f), 70.05 (5) (g), 70.055 (1) (intro.), 70.111 (19) (b), 70.46 (4), 70.75 (1) (a) 1., 70.85 (1), 73.09 (4) (a) and 73.09 (5); and *to create* 19.35 (3) (i), 66.0602 (3) (e) 10., 70.03 (1) (b), 70.055 (1m), 73.09 (1) (a) 1. to 5., 73.09 (1) (b) and 73.09 (4) (b) 1. to 5. of the statutes; **relating to:** property tax assessment practices.

Analysis by the Legislative Reference Bureau

This bill makes the following changes to property tax assessments and assessment practices.

Assessor certification

Current law requires the Department of Revenue to certify property tax assessors and other property tax assessment personnel and to promulgate rules to establish the certification requirements. This bill establishes certain statutory certification and training requirements for assessors and assessment personnel. Under the bill, in order to obtain certification, an assessment technician must complete 50 hours of education; an appraiser must complete 150 hours of education;

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and an assessor, regardless of his or her certification level, must complete 300 hours of education.

Under current law, a certification expires five years after the date it was issued. DOR may recertify a technician, appraiser, or assessor if the individual attends at least four annual training meetings held by DOR during the individual's term. In addition, an appraiser must complete 20 hours of continuing education and an assessor must complete 30 hours of continuing education. Under the bill, for recertification, in addition to the annual meeting requirements, technicians and appraisers must complete 50 hours of continuing education and assessors must complete 75 hours of continuing education.

Current law also requires that an individual seeking certification as an assessor or assessment personnel take an examination for each level of certification that the individual wishes to obtain. This bill provides that no person may take an examination for a higher certification level without first completing the exam at each lower level, and no person may take an examination for a higher level to avoid disciplinary action at the person's original examination level.

Finally, the bill requires DOR to conduct a background check on each individual seeking certification.

Expert assessment help

Under current law, if a municipality determines that it is in the public interest to employ expert help to aid in making an assessment, the municipality may employ a person currently certified by DOR as an expert appraiser to aid in making an assessment. An applicant for appraiser certification must submit to DOR satisfactory evidence "that the applicant has acquired a thorough knowledge of appraisal techniques and general property assessment standards" and has successfully completed the applicable DOR examination.

This bill requires that a business entity employed by a municipality to provide expert appraisers to make an assessment also be certified by DOR. Generally, the entity must provide satisfactory evidence that all assessment personnel employed by the entity are certified by DOR and have completed the applicable education requirements. In addition, the entity must provide satisfactory evidence that it maintains detailed records of each request for assessment services, including the identity of each person that performs the services.

Finally, regarding access to certain records, the bill provides that if a person enters into a contract with an authority (such as a municipality or other government body) to provide property assessment services, the person may not charge the authority for access to any record maintained by the person related to those services.

Full valuation

Current law requires each municipality to assess its property at full value at least once in every five-year period. Under the bill, each municipality is also required to conduct a revaluation of its property once in every 10-year period. In

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addition, the bill excludes expenditures for completing that revaluation from the municipality's property tax levy limit.

Reassessment

Under current law, the owners of taxable property in any municipality, other than a first class city, whose property has an aggregate assessed value of not less than 5 percent of the assessed value of all of the property in the municipality may submit to DOR a written petition requesting DOR to review and correct the assessment. If DOR finds that the assessment of property in the municipality is not in substantial compliance with the law, DOR may order the reassessment of all or any part of that property. Current law does not provide a deadline for submitting the petition.

Under the bill, an affected property owner must submit the petition to DOR no later than January 31 of the year following the year of assessment sought to be corrected or 60 days after the Board of Review has adjourned for the year of that assessment, whichever is later.

Complaint requirement

Under current law, a taxpayer may file a written complaint with DOR alleging that the assessment of one or more items or parcels of property in the municipality is radically out of proportion to the general level of assessment of all other property in the district. The value of the property in question may not exceed \$1,000,000, as determined by the local Board of Review. Under the bill, the value of the property in question may not exceed \$1,000,000, as determined by the local Board of Review and as adjusted by DOR to reflect the equalized value of property of the municipality. Under current law, DOR determines the full value of the property in each county and municipality and compares that to values reported by each county and municipality. That process establishes an "equalized value" for all items and parcels of property in the state.

Board of Review training

Current law requires at least one member of a local Board of Review for the review of local property tax assessments to complete the annual training provided by DOR to members of the board. The bill requires all board members to complete the annual training.

Recreational mobile homes

Under current law, a recreational mobile home is considered personal property and therefore is not subject to the property tax. However, other mobile homes are considered real property and are subject to the property tax. Current law defines a "recreational mobile home" as a prefabricated structure that is no larger than 400 square feet, or that is certified as complying with the applicable standard industry code, and that is designed to be towed and used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes.

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Under the bill, recreational mobile homes, regardless of their square footage, are considered real property and subject to taxation.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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. 19.35 (3) (i) of the statutes is created to read:

19.35 (3) (i) If a record is produced, collected, or maintained by a person who is not an authority pursuant to a contract between that person and an authority to provide property assessment services pursuant to s. 70.055, the person may not charge the authority to access any such record.

SECTION 2. 66.0602 (3) (e) 10. of the statutes is created to read:

66.0602 (3) (e) 10. The amount that the city, village, or town levies in that year to pay for the revaluation under s. 70.05 (5) (b).

SECTION 3. 70.03 (1) of the statutes is renumbered 70.03 (1) (a).

SECTION 4. 70.03 (1) (b) of the statutes is created to read:

70.03 (1) (b) In chs. 70 to 76, 78, and 79, “real property” includes a recreational mobile home. For purposes of this paragraph, a “recreational mobile home” means a prefabricated structure, regardless of the structure’s square footage, that is certified by the manufacturer as complying with the code promulgated by the American National Standards Institute as ANSI A119.5 and that is designed to be towed and used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes.

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SECTION 5. 70.05 (5) (b) of the statutes is amended to read:

70.05 (5) (b) Each taxation district shall assess property at full value at least once in every 5-year period and conduct a full revaluation at least once in every 10-year period. Before a city, village, or town assessor conducts a revaluation of property under this paragraph, the city, village, or town shall publish a notice on its municipal website that a revaluation will occur and the approximate dates of the property revaluation. The notice shall also describe the authority of an assessor, under ss. 943.13 and 943.15, to enter land. If a municipality does not have a website, it shall post the required information in at least 3 public places within the city, village, or town.

SECTION 6. 70.05 (5) (d) of the statutes is amended to read:

70.05 (5) (d) If the department of revenue determines that the assessed value of each major class of property of a taxation district, including 1st class cities, has not been established within 10 percent of the full value of the same major class of property during the same year at least once during the 4-year period consisting of the current year and the 3 preceding years, or that the taxation district has not conducted a revaluation once during the 9-year period consisting of the current year and the 8 preceding years, the department shall notify the clerk of the taxation district of its intention to proceed under par. (f) if the taxation district's assessed value of each major class of property for the first year following the 4-year period is not within 10 percent of the full value of the same major class of property or if the taxation district has not conducted a revaluation once following the 9-year period.

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The department's notice shall be in writing and mailed to the clerk of the taxation district on or before November 1 of the year of the determination.

SECTION 7. 70.05 (5) (f) of the statutes is amended to read:

70.05 (5) (f) If, in the first year following the 4-year period or the 9-year period under par. (d), the department of revenue determines that the assessed value of each major class of property of a taxation district, including 1st class cities, has not been established within 10 percent of the full value of the same major class of property, or that the taxation district has not conducted a revaluation, the department shall notify the clerk of the taxation district in writing on or before November 1 of the year of determination of the department's intention to proceed under par. (g) if the taxation district's assessed value of each major class of property for the 2nd year following the 4-year period under par. (d) is not within 10 percent of the full value of the same major class of property or if the taxation district does not complete a revaluation for the 2nd year following the 9-year period under par. (d).

SECTION 8. 70.05 (5) (g) of the statutes is amended to read:

70.05 (5) (g) If, in the 2nd year following the 4-year period or the 9-year period under par. (d), the department of revenue determines that the assessed value of each major class of property is not within 10 percent of the full value of the same major class of property, or that the taxation district did not complete a revaluation the department shall order special supervision under s. 70.75 (3) for that taxation district for the assessments of the 3rd year following the 4-year period, or the 3rd year following the 9-year period, under par. (d). That order shall be in writing and

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shall be mailed to the clerk of the taxation district on or before November 1 of the year of the determination.

SECTION 9. 70.055 (1) (intro.) of the statutes is amended to read:

70.055 (1) CERTIFICATION REQUIREMENTS. (intro.) ~~An~~ Except as provided in sub. (1m), an applicant for certification as an expert appraiser shall submit satisfactory evidence to the department of revenue as follows:

SECTION 10. 70.055 (1m) of the statutes is created to read:

70.055 (1m) CERTIFICATION REQUIREMENTS; BUSINESS ENTITY. A business entity employed by a town, village, or city to provide expert appraisers to make an assessment shall apply for certification under this section and submit satisfactory evidence to the department of revenue as follows:

(a) That the applicant has systems in place to verify that each person employed by the applicant who is performing assessment services is certified as provided under s. 73.09 at the level appropriate for the services provided.

(b) That the applicant requires all person performing assessment services for the applicant to perform those services in accordance with ch. 70 and the assessment manual prepared and published under s. 73.03 (2a).

(c) That the applicant ensures that all persons performing assessment services satisfy the education requirements under s. 73.09 at the level appropriate for the services provided.

(d) That the applicant accurately represents the assessment services that the applicant provides to the town, village, or city.

(e) That the applicant maintains detailed records of each request for

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assessment services that the applicant receives, including the identity of each person that performs the services.

(f) That the applicant requires assessment personnel employed by the applicant to satisfy minimal standards. For purposes of this paragraph, the applicant shall provide a detailed explanation of those standards.

SECTION 11. 70.111 (19) (b) of the statutes is amended to read:

70.111 (19) (b) Recreational ~~mobile homes, as defined in s. 66.0435 (1) (hm), and recreational~~ vehicles, as defined in s. 340.01 (48r). The exemption under this paragraph also applies to steps and a platform, not exceeding 50 square feet, that lead to a doorway of a ~~recreational mobile home or a~~ recreational vehicle, but does not apply to any other addition, attachment, deck, or patio.

SECTION 12. 70.46 (4) of the statutes is amended to read:

70.46 (4) No board of review may be constituted unless ~~at least one member completes~~ all members complete in each year a training session under s. 73.03 (55). The municipal clerk shall provide an affidavit to the department of revenue stating whether the requirement under this subsection has been fulfilled.

SECTION 13. 70.75 (1) (a) 1. of the statutes is amended to read:

70.75 (1) (a) 1. The owners of taxable property in any taxation district, other than an assessment district within the corporate limits of any 1st class city, whose property has an aggregate assessed valuation of not less than 5 percent of the assessed valuation of all of the property in the district according to the assessment sought to be corrected, may submit to the department of revenue a written petition concerning the assessed valuation of their property. The written petition shall be

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submitted to the department no later than January 31 of the year following the year of assessment sought to be corrected or 60 days after the board of review has adjourned for the year of the assessment sought to be corrected, whichever is later.

Subject to subd. 2. and sub. (1m), if the department finds that the assessment of property in the taxation district is not in substantial compliance with the law and that the interest of the public will be promoted by a reassessment, the department may order a reassessment of all or of any part of the taxable property in the district to be made by one or more persons appointed for that purpose by the department.

SECTION 14. 70.85 (1) of the statutes is amended to read:

70.85 (1) COMPLAINT. A taxpayer may file a written complaint with the department of revenue alleging that the assessment of one or more items or parcels of property in the taxation district the value of which, as determined under s. 70.47, and as adjusted under s. 70.57 to reflect the equalized value of the property of the taxation district, does not exceed \$1,000,000 is radically out of proportion to the general level of assessment of all other property in the district.

SECTION 15. 73.09 (1) of the statutes is renumbered 73.09 (1) (a) (intro.) and amended to read:

73.09 (1) LOCAL ASSESSMENT PERSONNEL. (a) (intro.) The department of revenue shall establish by rule the level of certification under sub. (3), the continuing education requirements under sub. (4), examinations under sub. (5), and the requirements for and responsibilities associated with temporary certification under sub. (6) for all assessors and assessment personnel of each local unit of

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government and for county assessor systems under s. 70.99. The hours of education required for certification are as follows:

SECTION 16. 73.09 (1) (a) 1. to 5. of the statutes are created to read:

73.09 (1) (a) 1. For a technician, 50 hours.

2. For an appraiser, 150 hours.

3. For an assessor 1, 300 hours.

4. For an assessor 2, 300 hours.

5. For an assessor 3, 300 hours.

SECTION 17. 73.09 (1) (b) of the statutes is created to read:

73.09 (1) (b) The department shall not issue a certification or recertification without first conducting a background check on the person applying for certification or recertification.

SECTION 18. 73.09 (4) (a) of the statutes is amended to read:

73.09 (4) (a) All certifications issued ~~prior to January 1, 1981, are valid for 10 years from the date of issuance. All certifications issued on or after January 1, 1981, but before August 15, 1991, expire on the 6th June 1 following the date of issuance. All certifications issued on or after August 15, 1991, expire 5 years on the~~ 5th December 31 after the date on which they are issued.

SECTION 19. 73.09 (4) (b) of the statutes is renumbered 73.09 (4) (b) (intro.) and amended to read:

73.09 (4) (b) (intro.) Persons may be recertified by attending at least 4 of the previous 5 annual meetings called by the department of revenue under s. 73.06 (1)

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and by ~~meeting~~ completing the following hours of continuing education requirements ~~determined by the department of revenue.~~

(c) The department of revenue may revoke a person's certification if the person fails to attend more than one annual meeting or fails to meet the continuing education requirements in any recertification cycle. The department may reinstate a certification revoked under this paragraph after a revocation period of no less than one year has expired if the person whose certification was revoked requests reinstatement, attends the next annual meeting under s. 73.06 (1) following the date on which the department revoked the certification, and passes an examination under sub. (5).

SECTION 20. 73.09 (4) (b) 1. to 5. of the statutes are created to read:

73.09 (4) (b) 1. For a technician, 50 hours.

2. For an appraiser, 50 hours.

3. For an assessor 1, 75 hours.

4. For an assessor 2, 75 hours.

5. For an assessor 3, 75 hours.

SECTION 21. 73.09 (5) of the statutes is amended to read:

73.09 (5) EXAMINATIONS. As provided in subs. (1) and (2), the department of revenue shall prepare and administer examinations for each level of certification. A person applying for an examination under this subsection shall submit an examination fee with the person's application. If the department administers and grades the examinations, the fee shall be the amount equal to the department's best estimate of the actual cost to administer and grade the examinations, but no

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greater than \$75. If a test service provider administers and grades the examinations, the fee shall be the amount equal to the department's best estimate of the provider's actual cost to administer and grade the examinations, but no greater than \$75. The department shall grant certification to each person who passes the examination for that level. No person may take an examination for a higher level without first completing the exam at each lower level, and no person may take an examination for a higher level to avoid disciplinary action at the person's original examination level.

SECTION 22. Initial applicability.

(1) RECREATIONAL MOBILE HOMES. The treatment of s. 70.111 (19) (b) first applies to the property tax assessments as of January 1, 2024.

(END)