

NOTICE OF PROPOSED GUIDANCE DOCUMENT

Property Assessment and Taxation

Pursuant to s. 227.112, Wis. Stats., the Wisconsin Department of Revenue is hereby seeking comment on the following proposed Property Assessment and Taxation guidance.

Page	Subject
2	Certification
3-5	Tax Incremental Finance (TIF) – Joint Review Board (JRB)
6-7	Property Assessment and Taxation Information

PUBLIC COMMENTS AND DEADLINE FOR SUBMISSION

Comments may be submitted to Wisconsin Department of Revenue until April 20, 2020 by:
Emailing bapdor@wisconsin.gov

LOCATION OF PROPOSED GUIDANCE

The final version of the guidance documents will be posted at
<https://www.revenue.wi.gov/Pages/Governments/home.aspx> to allow for ongoing comment.

AGENCY CONTACT PERSON

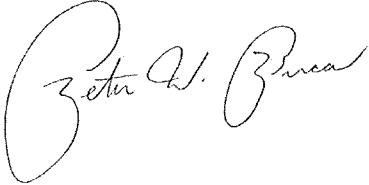
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Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE

A handwritten signature in cursive script that reads "Peter W. Barca". The signature is written in black ink and is positioned to the left of the printed name and title.

Peter Barca

Secretary of Revenue

State of Wisconsin
Department of Revenue

Tax Incremental Finance (TIF) - Joint Review Board (JRB)

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.

Secs. 60.23(32), 60.85, 66.1105, and 66.1106, Wis. Stats.

1. How soon can a JRB approve/deny a resolution after the local legislative body adopts the resolution?
2. Does a Tax Incremental District (TID) creation need unanimous JRB approval?
3. When does the initial JRB meeting for a creation or amendment have to be held?
4. Do the JRB meetings require a published notice?
5. If there are two lake districts in a TID, which one should have a representative on the JRB?
6. If there is an elementary and union high school district, which one has a representative on the JRB?
7. If a municipality creates a TID with two counties, which county has a representative on the JRB?
8. If a municipality amends a TID with additional territory that includes a new school district or county, should the school district or the county have a representative on the JRB?
9. How are the JRB's chairperson and public member determined?
10. After the JRB adopts the resolution, how soon does the Wisconsin Department of Revenue (DOR) need to be notified?
11. How often does the JRB need to meet after the TID is created?
12. Does the JRB need to vote to select a chairperson and public member at each year's meeting?
13. How many JRB members need to attend the meeting for it to take place?
14. Are the JRB members required to attend meetings in person?
15. Where should the JRB meetings be held?
16. Since the JRB for any active TID is already established, does it still need to hold an organizational meeting when amending a TID?
17. When a municipality has a standing JRB but is creating a new TID, should it reappoint a chairperson and public member for the new TID?
18. What is the criteria for selecting a public member?
19. Can the public member be employed by the municipality or county?
20. Does the public member need to live in the same municipality as the TID?

1. **How soon can a JRB approve/deny a resolution after the local legislative body adopts the resolution?**

- **For Municipal TIDs** – the JRB may approve/deny a resolution anytime within 45 days of receiving the resolution from the local legislative body
- **For Town TIDs created under sec 60.85, Wis. Stats., or Environmental Remediation TIDs created under sec. 66.1106, Wis. Stats.** – the JRB may not approve/deny a resolution until 10 days after receiving the municipal resolution

2. **Does a Tax Incremental District (TID) creation need unanimous JRB approval?**

No. Only a majority approval vote is required.

3. **When does the initial JRB meeting for a creation or amendment have to be held?**

The initial JRB meeting must be held within 14 days after the public hearing notice is published.

4. **Do the JRB meetings require a published notice?**

Yes. For all JRB meetings, a municipal representative must publish a notice in a local newspaper, at least five days before the meeting.

5. If there are two lake districts in a TID, which one should have a representative on the JRB?

Neither. Only the school, county, technical college and municipality can appoint JRB members. However, the municipality must notify all affected taxing jurisdictions of the public hearing, including the lake districts.

6. If there is an elementary and union high school district, which one has a representative on the JRB?

A representative from the elementary school and a representative from the union high school share one seat and each have one-half a vote.

7. If a municipality creates a TID with two counties, which county has a representative on the JRB?

The county with the greatest value in the TID is represented on the JRB.

8. If a municipality amends a TID with additional territory that includes a new school district or county, should the school district or the county have a representative on the JRB?

The school district or county where the additional territory is located chooses the JRB member. After the territory amendment is completed, any future amendments require a new calculation to determine which school district or county has the majority of the land value and voting representation on the JRB.

9. How are the JRB's chairperson and public member determined?

The JRB members, by majority vote, choose the chairperson and public member. If the representative acting as chairperson resigns from the JRB, the members must elect a new chairperson by majority vote. If the public member resigns, the JRB must choose a new public member by majority vote.

10. After the JRB adopts the resolution, how soon does the Wisconsin Department of Revenue (DOR) need to be notified?

Under state law (66.1105(5)(cm), Wis. Stats.), the municipal clerk must give DOR written notice within 60 days of adopting any amendment resolution. Although state law does not require this same notice for a creation resolution, municipalities should also notify DOR within 60 days.

11. How often does the JRB need to meet after the TID is created?

At a minimum, the JRB must meet annually to review the TID's annual report, performance and status. The JRB must also meet to consider any amendments to the TID.

12. Does the JRB need to vote to select a chairperson and public member at each year's meeting?

No. Once the chairperson and public member are selected, no new vote is required. The chairperson and public member remain the same for the TID's life or until they are no longer on the board.

13. How many JRB members need to attend the meeting for it to take place?

At least one-half of the members must attend a meeting. When one-half or more of the members of a governmental body attend, a meeting is assumed to be for official purposes (sec. 19.82(2), Wis. Stats.).

14. Are the JRB members required to attend meetings in person?

Due to the complexity of TID project plans, meeting in person is considered best practice. However, JRB members may participate in meetings via telephone or video conference, if there is a physical meeting location where the public can attend and communication is two-way, so votes and comments can be heard by all attendees. JRB members may not vote by email. The municipality should consult its attorney to confirm JRB meetings and notices comply with open meetings law.

For more information, review the [Joint Review Board](#) section of the TIF Manual.

15. Where should the JRB meetings be held?

When creating or amending a TID, the municipality should hold the JRB meeting locally so the affected members of the public can easily attend.

When reviewing the TID annual reports, the meeting may be held by one of the taxing jurisdictions (school, county, technical college) to review the reports from multiple municipalities.

16. Since the JRB for any active TID is already established, does it still need to hold an organizational meeting when amending a TID?

Yes. Under state law, (sec. 66.1105(4m)(a), Wis. Stats.), the JRB must hold its first meeting to review the proposal within 14 days after the public hearing notice is published. The organizational meeting provides the public an opportunity to express their views about the amendment.

17. When a municipality has a standing JRB but is creating a new TID, should it reappoint a chairperson and public member for the new TID?

Yes. The taxing jurisdiction may or may not appoint the same representatives for the newly created TID. DOR considers it a best practice to appoint a chairperson and public member for the new TID. They may be the same chairperson and public member as previous TIDs.

18. What is the criteria for selecting a public member?

State law does not define any requirements for the public member. The JRB members, by majority vote, choose the public member at the JRB's first meeting. A public member can be appointed as the JRB chairperson.

19. Can the public member be employed by the municipality or county?

Yes. A public member may work for the municipal, county, state or federal government.

20. Does the public member need to live in the same municipality as the TID?

No. State law does not require the public member to live in the same municipality as the proposed TID.

FOR QUESTIONS OR COMMENTS CONTACT:

MS 6-97

WISCONSIN DEPARTMENT OF REVENUE

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Email additional questions to tif@wisconsin.gov

Related Links

- [Allocation Amendments](#)
- [Annexations](#)
- [Audits and Annual Report](#)
- [Base Value Redetermination](#)
- [Creation](#)
- [Developer's Agreement](#)
- [Extensions](#)
- [General](#)
- [Joint Review Board \(JRB\)](#)
- [Municipal Expenditures and Debt](#)
- [Municipal-Owned Property](#)
- [Overlaps](#)
- [Parcels](#)
- [Project Costs](#)
- [Project Plan](#)
- [Public Notices](#)
- [Tax Increments](#)
- [Terminations](#)
- [Territory Amendments](#)
- [Town TIDs created under sec. 60.23, Wis. Stats.](#)
- [Value Limit](#)
- [What to Consider before Creating a TID](#)

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Property Assessment and Taxation Information

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.

The following is the Wisconsin Department of Revenue's (DOR) response to local government questions on property assessment and taxation due to COVID-19. This information is per state statutes.

A. Assessment Activities

1. Does COVID-19 delay 2020 assessments?

- Not at this time. Current laws remain in effect unless action is taken by the state legislature and governor.
- Assessors should discuss assessment work and the type of 2020 assessment (e.g., maintenance, full revaluation) with the municipality

2. How should an assessor complete property inspections?

- Assessors should discuss assessment work with the municipality and determine contract changes as appropriate
- State law ([sec. 70.32, Wis. Stats.](#)), requires assessments based on actual view, or the best information available
- If inspections cannot be completed, consider using other data sources described in the [Wisconsin Property Assessment Manual \(WPAM\)](#), see page 9-21, Data Collection Section in Chapter 9

3. How does COVID-19 impact January 1, 2020 assessments?

- COVID-19 does not impact the value and classification determinations for 2020 assessments
- State law ([sec. 70.10, Wis. Stats.](#)), provides the annual assessment date of January 1. The 2020 assessments are effective as of January 1, 2020 and are based on the property's status as of January 1, 2020.
- Example: Use of the property during 2019 and the status of the property as of January 1, 2020 determines whether the property qualifies for agricultural classification
- Assessors must send assessment notices as required by state law ([sec. 70.365, Wis. Stats.](#))

4. Should current revaluations be postponed?

- Not at this time. Assessors should proceed with the assessment; however, they should discuss the 2020 assessment type with the municipality and determine any contract changes as appropriate
- The assessor and municipality may determine a 2020 maintenance assessment is appropriate versus a revaluation
- Municipalities who received a second notice of non-compliance on November 1, 2019, under state law ([sec. 70.05 Wis. Stats.](#)), are required to meet compliance in the 2020 assessment year. For more information, contact the [Equalization Supervisor](#) in your district.

5. Does COVID-19 impact the 2020 Municipal Assessment Report (MAR) June 8, 2020 filing deadline?

- No, there is no change to the June 8, 2020 deadline for the 2020 MAR
- Assessors should file MARS with the best information available
- File amended MARS when new information is available

B. Property Tax Payments

1. Does COVID-19 affect property tax payment due dates?

- There are currently no extensions provided by state law to pay general property taxes, special charges, special assessments or special taxes included on December 2019 property tax bills, payable in 2020.
 - All taxes on personal property, except those on improvements on leased land, special charges, special assessments and special taxes were due on or before January 31, 2020
 - All taxes on real property and on improvements on leased land must be paid in full on or before January 31, 2020, or in two equal installments, with the first installment payable on or before January 31, 2020 and the second installment payable on or before July 31, 2020. Note: If the total is less than \$100, it must be paid in full on or before January 31, 2020.
 - **Note:** Payments are considered timely if received by the proper official on or before five working days after the due date

Property Assessment and Taxation Information

- Under state law ([sec. 74.12, Wis. Stats.](#)), a municipality may enact an ordinance to authorize the payment of taxes on real property and improvements on leased land or special assessments or both those taxes and assessments in three or more installments, with the final payment being no later than July 31, 2020.
- Under [sec. 74.87, Wis. Stats.](#), a city may enact an ordinance to permit payment in 10 equal installments (without interest) of the following:
 - General property taxes
 - Special charges and special assessments of the city
 - Exclusion: Special assessments that do not allow payment extensions

Installment details

- Each installment must be paid on or before the last day of each month from January through October
- Taxes on personal property may be paid in installments under this subsection if, on or before January 31 of the year the tax becomes due, the taxpayer has first paid to the city treasurer taxes on personal property levied by all taxing jurisdictions other than the city
- The amounts and time of payment of city general property taxes, special assessments and charges in the city tax roll must be as provided in the city's charter

C. Open Book and Board of Review (BOR)

1. Should assessors and municipalities hold Open Book and BOR?

- Current state law requires an Open Book ([sec. 70.45, Wis. Stats.](#)) and BOR ([sec. 70.47, Wis. Stats.](#)). The law requires the 2020 BOR to meet between April 27 and June 10, 2020. ([sec. 70.47\(1\), Wis. Stats.](#))
- Assessors and municipalities should discuss when it is appropriate to hold Open Book and BOR. COVID-19 currently limits social gatherings. See the [State website](#) and [Department of Health Services \(DHS\) website](#) for additional information. The Wisconsin Department of Justice also provides information on [open meetings](#) to consider.

Note: Your county and municipality may have additional information available specific to the area.

- DOR recommends municipalities and assessors work together to determine a schedule, post notices, and adjourn:
 - State law does not require any action to reschedule Open Book, unless Notice of Assessments (NOAs) were distributed. If NOAs were sent and Open Book or BOR will not occur, resend notices with the Open Book and BOR dates and times as "TBD." Send a third notice when dates are known, per [sec. 70.365, Wis. Stats.](#)
 - Under state law, [sec. 70.47\(4\), Wis. Stats.](#), the BOR may adjourn from time to time until its business is completed. If an adjournment is scheduled for more than one day, a written notice must be posted on the outer door of the meeting place, stating what time the meeting will readjourn.

2. If the municipality decides to conduct BOR, what options are available?

Under [sec 70.47\(8\), Wis. Stats.](#), the BOR may accept sworn information over the telephone or a sworn written statement:

- See Request to Testify by Telephone or Submit a Sworn Written Statement ([PA-814](#))
- BOR determines whether it will accept information in writing or over the phone
- BOR reviews requests during the first meeting of the BOR
- Property owner must provide the 48-hour notice of intent to appeal
- Property owner must complete the Objection Form for Real or Personal Property ([PA-115A](#) or [PA-115B](#))
- Considerations – written information does not allow for cross examination, audibility for information over the phone, identification of speakers

Note: See the [Guide for Board of Review Members](#) for additional information.

3. Is BOR training available?

- See the DOR [Board of Review Training](#) web page for updated training options
- 2020 BOR training materials are available through the [UW-Local Government Center](#)