

## State of Misconsin 2021 - 2022 LEGISLATURE

LRB-6151/1 JK:cdc

## **2021 ASSEMBLY BILL 1101**

March 10, 2022 - Introduced by Representatives Dittrich, Cabral-Guevara, Drake and Murphy, cosponsored by Senators Kooyenga and Darling. Referred to Committee on Ways and Means.

- 1 AN ACT to amend 70.337 (6) of the statutes; relating to: the notice to complete
- 2 the property tax exemption form.

## Analysis by the Legislative Reference Bureau

Under current law, the owner of property that is exempt from the property tax must file a form with the taxation district clerk by March 31 of each even-numbered year in order to claim the exemption. The property owner must specify on the form the property owner's name and address, a legal description of the property, a description of any improvements to the property, and the estimated fair market value of the property. Under current law, if the clerk does not receive the form by March 31 of the even-numbered year, the clerk must send a notice to the property owner, by certified mail, indicating that the property will be appraised at the owner's expense for assessment purposes if the clerk does not receive the completed form within 30 days following the day on which the notice is sent. Under the bill, during that 30-day period, the clerk must attempt to contact the property owner by email and by phone to notify the owner that the owner must send the completed form to the clerk before the end of the 30-day period.

For further information see the 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:

## **ASSEMBLY BILL 1101**

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**Section 1.** 70.337 (6) of the statutes is amended to read:

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70.337 (6) If the form under sub. (1) is not received by March 31 of the even-numbered year, the taxation district clerk shall send the owner of the property a notice, by certified mail, stating that the property for which the form is required will be appraised at the owner's expense if a completed form is not received by the taxation district clerk within 30 days after the notice is sent. During that 30-day period, the taxation district clerk shall attempt to contact the property owner by email and by phone to notify the property owner that the owner is required to send the completed form to the clerk before the end of the 30-day period. If the completed form is not received by the taxation district clerk within 30 days after the notice is sent, the property shall be appraised either by the taxation district assessor or by a person hired by the taxation district to conduct the appraisal.

13 (END)