



WISCONSIN LEGISLATIVE COUNCIL

MEETING MINUTES

STUDY COMMITTEE ON PROPERTY TAX ASSESSMENT PRACTICES

Room 412 East
State Capitol, Madison, WI

December 11, 2018
10:00 a.m. – 1:50 p.m.

Call to Order and Roll Call

Chair Olsen called the meeting to order. The roll was called, and a quorum was present.

COMMITTEE MEMBERS
PRESENT:

Chair Luther Olsen; Vice Chair Scott Allen; Reps. Dave Considine and Rick Gundrum; Sens. Robert Cowles (via phone) and Janis Ringhand; and Public Members Ed Catani, Jeff Hoffman, Don Millis, Jeff Nooyen, Amy Seibel, and Rocco Vita.

LEGISLATIVE COUNCIL STAFF
PRESENT:

Anna Henning, Senior Staff Attorney; and Scott Grosz, Principal Attorney.

Approval of the Minutes from the October 9, 2018 Meeting

Mr. Hoffman moved, seconded by Senator Ringhand, to approve the minutes of the committee's October 9, 2018 meeting. The committee approved the motion by unanimous consent.

Description of Materials Distributed

Prior to committee discussion, Legislative Council Senior Staff Attorney Anna Henning summarized each bill draft described below.

During committee discussion of the bill drafts, Mr. Millis distributed handouts containing proposed amendments.

Following the committee's discussion, Legislative Council Principal Attorney Scott Grosz briefly described materials that were placed at members' seats at the request of Mr. Nooyen, relating to comparison of property tax assessments of certain properties in Wisconsin and Minnesota.

Discussion of Committee Assignment

LRB-0484/1, relating to actions for excessive property tax assessments

The committee began its discussion with consideration of LRB-0484/1, relating to actions for excessive property tax assessments. Following a summary of the bill draft by Ms. Henning, Mr. Millis offered an amendment to clarify the deadline for filing an action for excessive assessment under the bill draft when a taxpayer does not receive a notice under s. 70.47 (12), Stats. Ms. Seibel raised several concerns relating to deadlines for appeal, appeal rights upon dismissal of an objection before the board of review under s. 70.47, Stats., and the standard of review to be applied by courts upon appeal.

Following discussion by the committee, Chair Olsen asked the Legislative Council staff to prepare draft language that addresses the topics raised by Mr. Millis and Ms. Seibel for consideration at the committee's next meeting.

LRB-0485/1, relating to cost-sharing assistance for property tax assessments

The committee next discussed LRB-0485/1, relating to cost-sharing assistance for property tax assessments. Following a summary of the draft by Ms. Henning, Chair Olsen explained the operation of current law that serves as background for the bill draft. Mr. Millis recommended several amendments to the bill draft, including expansion of the cost-sharing procedure to appeals of manufacturing assessments before the tax appeals commission, clarification that agreement by a taxation jurisdiction to share costs does not authorize a taxation jurisdiction to intervene in any proceeding, and a technical amendment to reference the Department of Revenue (DOR) in SECTION 3 of the draft. Ms. Seibel recommended an amendment to expand the chargeback procedures under current law to provide for chargeback of both refunded taxes as well as interest, in all circumstances where current law provides only for the chargeback of refunded taxes. Chair Olsen asked for, and received, the committee's unanimous consent to incorporate the amendments into the bill draft for the committee's final consideration at its next meeting.

LRB-0394/1, relating to the submission of information for commercial property tax assessments

The last bill draft discussed by the committee was LRB-0394/1, relating to the submission of information for commercial property tax assessments. Following a summary of the bill draft by Ms. Henning, the committee reviewed several amendments proposed by Mr. Millis.

Several of Mr. Millis' amendments related to revisions to the types of documents that must be listed on a form prescribed by DOR under the bill draft, as well as elimination of DOR authority to list other documents not specifically described in the bill draft. Chair Olsen asked for, and received, the committee's unanimous consent to incorporate these amendments into the bill draft for the committee's consideration at its next meeting.

Other amendments offered by Mr. Millis proposed more substantive revision and expansion of the bill draft. These amendments included revision to a property owner's responsibility to provide documents when the owner is not the taxpayer, revision to the "penalty" for noncompliance in the production of documents, provision of taxpayer access to information submitted by other property owners, and clarification that there is no presumption that any document submitted pursuant to the bill draft is relevant to a property assessment.

Following discussion by the committee, Chair Olsen asked the Legislative Council staff to prepare draft language and background information that addresses the latter topics raised by Mr. Millis for further consideration at the committee's next meeting.

Other Business

Prior to adjournment, Chair Olsen indicated that the committee will meet again to review amendments to the bill drafts that were proposed during the meeting and asked the Legislative Council staff to poll committee members on preferred January 2019 meeting dates.

Adjournment

The committee adjourned at 1:50 p.m.

AH:SG:ty

[The preceding is a summary of the December 11, 2018 meeting of the Study Committee on Property Tax Assessment Practices, which was recorded by WisconsinEye. The video recording will be available in the WisconsinEye archives at <http://www.wiseye.org/Video-Archive.>]