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## WISCONSIN LEGISLATIVE COUNCIL

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### MEETING MINUTES

### STUDY COMMITTEE ON PROPERTY TAX ASSESSMENT PRACTICES

Legislative Council Large Conference Room  
Madison, WI

January 9, 2019  
10:00 a.m. – 2:15 p.m.

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#### 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 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 December 11, 2018 Meeting

*Senator Ringhand moved, seconded by Representative Considine, to approve the minutes of the committee's December 11, 2018 meeting. The committee approved the motion by a unanimous voice vote.*

<p><b>ATTENTION:</b> This was the final meeting of the Study Committee on Property Tax Assessment Practices. Committee members are requested to send any corrections regarding these Minutes to the Legislative Council staff. After the incorporation of any corrections, these Minutes will be considered approved by the committee.</p>
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## Discussion of Bill Drafts and Proposed Revisions

Mr. Grosz explained that the bills under consideration cover three topics: (1) cost sharing across taxing jurisdictions; (2) disclosure of specified documents; and (3) procedures for objecting to an assessment. Chair Olsen clarified that LRB-0484/1, LRB-1141/1, and LRB-1143/1 are three alternative versions of the same bill draft.

### LRB-0485/3, relating to cost-sharing assistance for property tax assessments

Following an overview of LRB-0485/3 by Mr. Grosz, Vice Chair Allen suggested that the provision of the bill relating to the chargeback of interest be narrowed. Mr. Millis agreed that it might make sense to tie the interest provision to cost sharing for litigation. Several other committee members expressed that it is better to disentangle interest from the decision whether to litigate.

*Vice Chair Allen moved, seconded by Mr. Millis, to amend LRB-0485/3 to narrow the scope of the interest chargeback provisions to situations in which a board of assessment votes to approve a motion to share the cost of defending an assessment before the tax appeals commission or in circuit court. The motion failed on a vote of Ayes, 3 (Rep. Allen and public members Catani and Millis); Noes, 8 (Sens. Olsen, Cowles, and Ringhand; Reps. Considine and Gundrum; and public members Nooyen, Seibel, and Vita); Absent, 1 (public member Hoffman).*

Mr. Grosz then summarized a proposed revision suggested by Representative Gundrum.

*Representative Gundrum moved, seconded by Chair Olsen, that LRB-0485/3 be revised to require a majority of all members, rather than members present, to approve a motion by a board of assessment. The amendment was approved by a vote of Ayes, 12 (Sens. Olsen, Cowles, and Ringhand; Reps. Allen, Considine, and Gundrum; and public members Catani, Hoffman, Millis, Nooyen, Seibel, and Vita); Noes, 0.*

*Representative Considine then moved, seconded by Vice Chair Allen, to recommend the introduction of the bill, as amended. The motion was approved on a vote of Ayes, 11 (Sens. Olsen, Cowles, and Ringhand; Reps. Allen and Considine; and public members Catani, Hoffman, Millis, Nooyen, Seibel, and Vita); Noes, 1 (Rep. Gundrum).*

### LRB-0484/1, LRB-1141/1, and LRB-1143/1, relating to actions for excessive property tax assessments

Next, Ms. Henning summarized LRB-0484/1, LRB-1141/1, and LRB-1143/1, three alternative bill drafts regarding timelines and procedures governing actions to object to property tax assessments. She explained that the bill drafts provide differing approaches to situations in which a board of review has not issued a final notice under s. 70.47 (12), Stats.

Responding to a question posed by Chair Olsen, Mr. Millis and Ms. Seibel agreed that the procedural changes in LRB-0484/1 would generally improve the current process. Mr. Millis explained that the change in LRB-1141/1 was prompted in part by concerns about applying LRB-0484/1 in the City of Milwaukee. Mr. Millis, Ms. Seibel, and other committee members agreed that the procedural changes proposed in LRB-0484/1 may not work as well in the City of Milwaukee, which operates with unique procedures.

Ms. Seibel then spoke in favor of changes made to LRB-0484/1 by LRB-1143/1. She explained that LRB-1143/1 adds a process for a limited appeal of a board of review's decision to dismiss an objection. Ms. Seibel also suggested that the bills should be amended to clarify who has standing to object to a tax assessment.

Some members opined that changes in LRB-1141/1 and LRB-1143/1 and changes relating to objector standing are arguably outside the scope of the limited purpose the committee sought to address when drafting LRB-0484/1. Chair Olsen noted that the committee's action is the beginning of the legislative process, and suggested that the committee should move forward with a good, if not perfect, bill.

*Mr. Millis moved, seconded by Vice Chair Allen, to recommend the introduction of LRB-0484/1, as amended to preserve current law with respect to a first class city if its board has not convened by January 1. The motion was approved on a vote of Ayes, 11 (Sens. Olsen, Cowles, and Ringhand; Reps. Allen, Considine, and Gundrum; and public members Catani, Hoffman, Millis, Nooyen, and Vita); Noes, 1 (public member Seibel).*

**LRB-0394/2, relating to the submission of information for commercial property tax assessments**

Mr. Grosz summarized LRB-0394/2. Mr. Millis and Ms. Seibel then spoke in favor of their respective proposals for revision, summarized in proposed revisions #1, 2, and 3 in the January 2, 2019 memorandum prepared by the Legislative Council staff.

After significant discussion, there appeared to be general support for revising the bill draft to provide a "good faith effort" standard for complying with the disclosure requirements under the bill, modifying the timeline for notifying a person of a request for documents, and broadening the scope of the consequence for noncompliance to apply to assessments made based on any valuation method, rather than only the income method.

Specifically, the committee discussed the following changes:

- On page 2, line 5, replace "March 1" with "January 15".
- On page 4, replace the text in s. 70.325 (3), on lines 14-16, with a requirement that, if documents requested under sub. (1) are not in the possession of the person challenging an assessment, the person must demonstrate a good faith effort to obtain the documents, and make corresponding changes as needed on page 5, relating to the consequence for noncompliance.
- On page 4, lines 24-25, strike "if that valuation was made by the assessor or the objector using the income method;".

- Create a process authorizing a board of review to dismiss an objection on the basis that a person has not made a good faith effort to obtain documents not in the person's possession, and authorize a certiorari appeal of dismissals on those grounds.

*Senator Ringhand moved, seconded by Ms. Seibel, that LRB-0394/2 be amended as described above. The motion was approved on a vote of Ayes, 9 (Sens. Olsen, Cowles, and Ringhand; Reps. Allen, Considine, and Gundrum; and public members Hoffman, Seibel, and Vita); Noes, 2 (public members Catani and Millis); Absent, 1 (public member Nooyen).*

*Mr. Vita then moved, seconded by Senator Cowles, to recommend the introduction of LRB-0394/2, as amended. The motion was approved on a vote of Ayes, 10 (Sens. Olsen, Cowles, and Ringhand; Reps. Allen, Considine, and Gundrum; and public members Catani, Hoffman, Seibel, and Vita); Noes, 1 (public member Millis); Absent, 1 (public member Nooyen).*

### **Discussion of Committee Assignment**

Chair Olsen thanked the committee members for their service. He noted that the committee had worked very hard on a difficult assignment.

### **Adjournment**

The committee adjourned at 2:15 p.m.

AH:SG:ty

[The preceding is a summary of the January 9, 2019 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.>]