



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-0140/1
EKL:klm&cjs

2019 BILL

1 **AN ACT *to amend* 70.365 of the statutes; relating to:** notification of changed
2 property tax assessment for agricultural land.

Analysis by the Legislative Reference Bureau

This bill creates an exception to the requirement that an assessor notify a taxpayer when the taxpayer's property is assessed for property tax purposes at a value that differs from the prior year's assessment. Under this bill, an assessor is not required to provide notification for an assessment of agricultural land if the difference between the two assessments is \$300 or less.

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:***

3 **SECTION 1.** 70.365 of the statutes is amended to read:

4 **70.365 Notice of changed assessment.** When the assessor assesses any
5 taxable real property, or any improvements taxed as personal property under s. 77.84
6 (1), and arrives at a different total than the assessment of it for the previous year,
7 the assessor shall notify the person assessed if the address of the person is known

1 to the assessor, otherwise the occupant of the property. However, the assessor is not
2 required to provide notice under this section if land is classified as agricultural land,
3 as defined in s. 70.32 (2) (c) 1g., for the current year and previous year and the
4 difference between the assessments is \$300 or less. If the assessor determines that
5 land assessed under s. 70.32 (2r) for the previous year is no longer eligible to be
6 assessed under s. 70.32 (2r), and the current classification under s. 70.32 (2) (a) is not
7 undeveloped, agricultural forest, productive forest land, or other, the assessor shall
8 notify the person assessed if the assessor knows the person's address, or otherwise
9 the occupant of the property, that the person assessed may be subject to a conversion
10 charge under s. 74.485. Any notice issued under this section shall be in writing and
11 shall be sent by ordinary mail at least 15 days before the meeting of the board of
12 review or before the meeting of the board of assessors in 1st class cities and in 2nd
13 class cities that have a board of assessors under s. 70.075, except that, in any year
14 in which the taxation district conducts a revaluation under s. 70.05, the notice shall
15 be sent at least 30 days before the meeting of the board of review or board of
16 assessors. The notice shall contain the amount of the changed assessment and the
17 time, date, and place of the meeting of the local board of review or of the board of
18 assessors. However, if the assessment roll is not complete, the notice shall be sent
19 by ordinary mail at least 15 days prior to the date to which the board of review or
20 board of assessors has adjourned, except that, in any year in which the taxation
21 district conducts a revaluation under s. 70.05, the notice shall be sent at least 30 days
22 prior to the date to which the board of review or board of assessors has adjourned.
23 The assessor shall attach to the assessment roll a statement that the notices required
24 by this section have been mailed and failure to receive the notice shall not affect the
25 validity of the changed assessment, the resulting changed tax, the procedures of the

1 board of review or of the board of assessors or the enforcement of delinquent taxes
2 by statutory means. After the person assessed or the occupant of the property
3 receives notice under this section, if the assessor changes the assessment as a result
4 of the examination of the rolls as provided in s. 70.45 and the person assessed waives,
5 in writing and on a form prescribed or approved by the department of revenue, the
6 person's right to the notice of the changed assessment under this section, no
7 additional notice is required under this section. The secretary of revenue shall
8 prescribe the form of the notice required under this section. The form shall include
9 information notifying the taxpayer of the procedures to be used to object to the
10 assessment. The form shall also indicate whether the person assessed may be
11 subject to a conversion charge under s. 74.485.

12 **SECTION 2. Initial applicability.**

13 (1) This act first applies to the property tax assessments as of January 1, 2020.

14 (END)