



# Gardiner Appraisal Service, LLC

PO Box 131

Mineral Point, WI 53565

Office: (608) 943-8009 – Fax: (608) 943-8013



January 23, 2018

Subject: 2017 Wisconsin Act 68 (Assembly Bill 480)

Dear Town Boards, Village Boards, and City Councils,

2017 Wisconsin Act 68 (AB 480) was published on November 28, 2017. The following changes affect the assessment process:

- Property owner may deny assessor interior entry
- Denial to enter interior shall not prevent owner from appearing at Board of Review to object
- Assessor may not increase the value solely on the property owner's refusal to allow entry
- If requesting view of interior, assessor shall provide written notice that includes property owner rights
- Statute provides notice language assessor must provide:

*You have the right to refuse entry into your residence pursuant to section 70.05 (4m) of the Wisconsin Statutes. Entry to view your property is prohibited unless voluntarily authorized by you. Pursuant to section 70.05 (4m) of the Wisconsin statutes, you have the right to refuse a visual inspection of the interior of your residence and your refusal to allow an interior inspection of your residence will not be used as the sole reason for increasing your property tax assessment. Refusing entry to your residence also does not prohibit you from objecting to your assessment pursuant to section 70.47 (7) of the Wisconsin statutes. Please indicate your consent or refusal to allow an interior visual inspection of your residence.*

- Board of Review to meet annually during 45-day period starting 4<sup>th</sup> Monday of April, no sooner than seven days after the last day which the assessment roll is open for examination under 70.45
- No person can appeal to the Board of Review if refused reasonable written request of assessor to view exterior of property
- No person can appeal to the Board of Review if the value was made by assessor using the income method unless no later than seven days before the first meeting of the BOR, the person supplies to the assessor all information about income and expenses

Originally, the majority of these changes were introduced as Senate Bill 158. At the public hearing for this bill, there were several objections presented by WAAO (Wisconsin Association of Assessing Officers) and the Town's Association. Many Board Members and assessors also called their representatives expressing their concerns. The bill died in committee. However, an amendment was introduced by Representative Adam Jarchow to AB 480 including the above changes. It was added after the public hearing process, so it was not possible to voice the potential problems with this amendment. The amendment was introduced and the bill passed within a couple of weeks, with little or no public input.

The provisions of this bill will add time to complete the assessment process. Adding another 15 days of Board of Review dates starting on the 4<sup>th</sup> Monday of April is virtually irrelevant, since the majority of the work will not be finished by then with these procedures. Although County Property Listers work very hard to get us the assessment rolls as soon as possible, many times we do not received them until

February or March. If you would voice your opinion to your representative to add the extra time for board of Review at the end of the process rather than the beginning, it would then be beneficial.

We are already having taxpayers deny access to view the interior of their buildings. They want to wait and see what their estimates will be before allowing access. We will make an estimated assessment based on the best information available for anyone who refuses an interior view. We will send them proper notice of the Open Book and Board of Review. We will be charging your municipality a revaluation fee for those taxpayers who refused interior viewing that later request us to go back and view their property before the Board of Review. Revaluation fees will be \$40 for residential, \$75 for commercial or Code 7 farm sites, and \$250 for any type of property valued over \$1,000,000. We have to give them a notice of the changed assessment, which could delay the Board of Review to a later date.

I would suggest that at least one Board Member attend the Board of Review training this year because of all the changes due to this bill. The Towns Association Meeting includes Board of Review training this year. If someone is not able to attend the training, I would suggest completing the on-line training.

If you have any questions, please call me toll free at 1-888-756-9726 or email me at [gardinerappraisal@gmail.com](mailto:gardinerappraisal@gmail.com)

Sincerely,

A handwritten signature in cursive script that reads "Linda E. Gardiner". The signature is written in black ink on a light-colored background.

Linda E. Gardiner, its duly authorized Member  
Gardiner Appraisal Service, LLC