



State of Wisconsin  
2017 - 2018 LEGISLATURE

LRB-4178/1  
JK:klm

## 2017 SENATE BILL 405

September 14, 2017 - Introduced by Senators HARSDORF, BEWLEY and OLSEN, cosponsored by Representatives NOVAK, HINTZ, EDMING, STEFFEN and TUSLER. Referred to Committee on Economic Development, Commerce and Local Government.

1 **AN ACT to amend** 74.37 (3) (d) of the statutes; **relating to:** providing evidence  
2 in defense of a claim for excessive assessment.

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***Analysis by the Legislative Reference Bureau***

Current law allows a property owner to recover the amount of property taxes paid as a result of what the property owner believes is an excessive property tax assessment. The property owner must file a claim with the taxation district where the property is located. If the taxation district denies the claim, the property owner may commence an action in circuit court to recover the amount of the claim. This bill provides that the taxation district may present as evidence to the circuit court appraisals to support the challenged assessment and the court may not reject any such appraisal solely because the valuation determined by the appraisal is higher than the assessment.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

3 **SECTION 1.** 74.37 (3) (d) of the statutes is amended to read:  
4 74.37 (3) (d) If the taxation district or county disallows the claim, the claimant  
5 may commence an action in circuit court to recover the amount of the claim not  
6 allowed. The action shall be commenced within 90 days after the claimant receives

**SENATE BILL 405****SECTION 1**

1 notice by registered or certified mail that the claim is disallowed. The taxation  
2 district or county may present as evidence to the circuit court appraisals to support  
3 the challenged assessment, and the court may not reject any such appraisal solely  
4 because the valuation determined by the appraisal is higher than the challenged  
5 assessment.

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(END)