



The State of Wisconsin  
Department of Justice  
Madison  
53702

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Mr. Keith R. Clifford  
Commissioner  
Tax Appeals Commission  
131 West Wilson Street, Suite 1003  
Madison, Wisconsin 53702

Dear Mr. *K. Clifford* Clifford:

You request my opinion whether the Wisconsin Tax Appeals Commission, which is composed of five members, is required to give notice to a newspaper which has filed a written request with the chief presiding officer of the Commission, of contested hearings, pre-hearing conferences and motions in contested cases which are scheduled for hearing or consideration before a single member of the Commission or hearing examiner as permitted by sec. 73.01(4)(b), Stats.

I am of the opinion that the answer is no for the reason that the requirements of secs. 19.83, 19.85(1), Stats., are only applicable to meetings of governmental bodies. Section 19.82(1), (2), Stats., provides:

(1) "Governmental body" means a state or local agency, board, commission, committee, council, department or public body corporate and politic created by constitution, statute, ordinance, rule or order; a governmental or quasi-governmental corporation; or a formally constituted subunit of any of the foregoing, but excludes any such body or committee or subunit of such body which is formed for or meeting for the purpose of collective bargaining under subch. IV or V of ch. 111.

(2) "Meeting" means the convening of members of a governmental body for the purpose of exercising the responsibilities, authority, power or duties delegated to or vested in the body. If one-half or more of the members of a governmental body are present, the meeting is rebuttably presumed to be for the purpose of exercising the responsibilities, authority, power, or duties delegated to or vested in the body. The term does not include any social or chance gathering or conference which is not intended to avoid this subchapter.

In the instance you set forth, the hearing is open to the public by reason of sec. 73.01(4)(a), Stats., but is presided over by only one commissioner or a hearing examiner and such single individuals do not constitute a governmental body within the definition set forth in sec. 19.82(1), Stats. See discussion as to provisions of former laws at 57 Op. Att'y Gen. 213, 216 (1968), 60 Op. Att'y Gen. 43, 50 (1971).

I am of the opinion that meetings of the Commission attended by all members or a quorum thereof, hearings conducted by three or more members of the Commission, and conferences or meetings of the Commission, or of a panel of three members to discuss or to decide cases as permitted by sec. 73.01(4)(b), Stats., are meetings of governmental bodies which must be noticed and held pursuant to all of the requirements of secs. 19.81-19.98, Stats. State v. Swanson, 92 Wis. 2d 310, 284 N.W.2d 655 (1979). A newspaper which had filed a written request with the chief presiding officer would be entitled to notice of such meetings by reason of sec. 19.84(1)(b), Stats. Members of the body can reconvene into closed session for any of the exemptions set forth in sec. 19.85(1), Stats., including deliberating and deciding cases, if notice has been given and announcement had been made as required by secs. 19.84(2), 19.85(1), Stats. Concerns relating to the cost and difficulty of complying with requests for notice by the news media can be directed to the Legislature.

Sincerely yours,



Bronson C. La Follette  
Attorney General

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