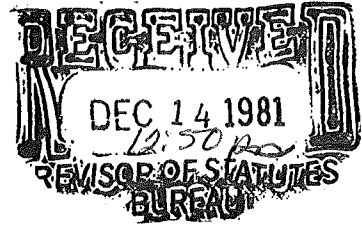


T A 1



C E R T I F I C A T E

STATE OF WISCONSIN)
TAX APPEALS COMMISSION)ss

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Thomas M. Boykoff, Chairman of the Tax Appeals Commission and custodian of the official records do hereby certify that the rules filed with the Revisor of Statutes and with the Secretary of State on this date relating to practice and procedures for appealing manufacturing assessments and penalties, were duly approved and adopted by this Commission on December 15, 1981. I further certify that this copy has been compared by me with the original on file in this Commission and that the same is a true copy thereof, and of the whole of such original.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the official seal of the Tax Appeals Commission at 131 West Wilson Street, Room 1003, in the city of Madison, this 15th day of December, 1981.

Thomas M. Boykoff

Thomas M. Boykoff, Chairman

ORDER OF THE TAX APPEALS COMMISSION
ADOPTING, AMENDING AND REPEALING RULES

Relating to rules concerning practice and procedure for appealing manufacturing assessments and penalties.

Analysis prepared by the Tax Appeals Commission

The budget act (chapter 20, laws of 1981, secs.1085 to 1088m) revised the procedures for appealing department of revenue assessments of manufacturing property and penalties imposed by the department of revenue for late submission of standard manufacturing property report forms. This rule interprets procedures contained in s.70.995, stats., as affected by chapter 20, laws of 1981, secs. 1085 to 1088m.

Under the old law, appeals were filed with the tax appeals commission, which directed the appeals to the state board of assessors within the department of revenue for investigation and determination. Under the new law, effective July 31, 1981, appeals of manufacturing assessments and penalties must be made directly to the state board of assessors for investigation and determination. Persons who wish to appeal that determination may then appeal to the tax appeals commission.

The proposed rule changes conform the rules of practice and procedures before the tax appeals commission to the statutory changes.

Pursuant to the authority vested in the Tax Appeals Commission by ss.70.995(8)(a), as affected by Chapter 20, Laws of 1981, sec.1085 (effective July 31, 1981), 73.01(4)(b) and 227.014(2), Wis. Stats., the Tax Appeals Commission hereby proposes to amend, and to repeal and recreate rules interpreting s.70.995, Wis. Stats., as affected by Chapter 20, Laws of 1981, sec. 1085 to 1088m, published on July 30, 1981.

These rules are being adopted without notice in the Wisconsin Administrative Register and without public hearing. This is allowed in s.227.02(1)(a) and (b) and (2), Wis. Stats., because the proposal is procedural rather than substantive, the proposal is designed solely to bring the language of an existing rule into conformity with a statute which has been changed since the adoption of the rule, no section of the statutes specifically requires a hearing on this proposal prior to adoption, and the Commission did not feel that a hearing was desirable.

The rules contained in this order shall take effect on February 1, 1982.

Dated at Madison, Wisconsin, this 15th day of December, 1981.

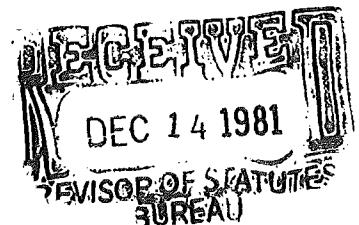
TAX APPEALS COMMISSION

Thomas M. Boykoff

Thomas M. Boykoff, Chairman

(seal)

Attachment



1 A RULE to amend TA 1.01 (3), 1.13, 1.15 (1) and (3), 1.17 and 1.19; and to
2 repeal and recreate TA 1.15 (4) of the Wisconsin administrative code,
3 relating to rules of practice and procedure for appealing
4 manufacturing assessments and penalties.

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

5 SECTION 1. TA 1.01 (3) of the Wis. Adm. Code is amended to read:

6 TA 1.01 (3) Except as provided in ss. TA 1.15 (3) ~~and-(4)~~ and 1.19,
7 each party shall file a signed original and one copy of all papers. Each
8 party shall file one additional copy of motions to consolidate proceedings
9 and of all papers filed in proceedings that are consolidated.

10 SECTION 2. TA 1.13 of the Wis. Adm. Code is amended to read:

11 TA 1.13 WHEN AN APPEAL IS FILED. (ss. 70.995 (8) (a) and 73.01 (5)
12 (a), Stats.) (1) Except as provided in sub. (2), ~~an--objection--or~~ a
13 petition for review is filed on the date on which ~~an--objection--or~~ the
14 petition for review and proper filing fee are received in the commission's
15 office in Madison.

16 (2) ~~An--objection--or~~ A petition for review is considered timely filed
17 if it is accompanied by the required filing fee and it is mailed by

1 shall place this number on all papers subsequently filed by that party in
2 the proceeding before the commission.

3 SECTION 6. TA 1.19 of the Wis. Adm. Code is amended to read:

4 TA 1.19 ANSWER AND REPLY TO PETITIONS FOR REVIEW. (s. 73.01 (5)
5 (a), Stats.) After receiving and docketing a petition for review, the
6 commission shall transmit one copy to the department of revenue and to
7 each other party to the proceeding except the petitioner. Within 30 days
8 after such transmission, the department; ~~except for petitions objecting to~~
9 ~~manufacturing property assessments;~~ shall file an original and 3 copies of
10 an answer to the petition with the commission and shall serve one copy on
11 the petitioner or the petitioner's attorney or agent. Within 30 days
12 after service of the answer, the petitioner may file and serve a reply in
13 the same manner as the petition is filed.

14 (End)



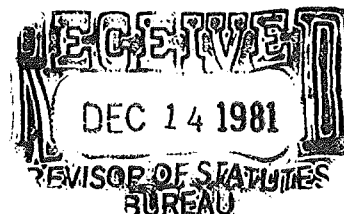
State of Wisconsin \ TAX APPEALS COMMISSION

December 15, 1981

SUITE 1003
131 WEST WILSON STREET
MADISON, WISCONSIN 53702
(608) 266-1391

Vel R. Phillips
Secretary of State
13 West, Capitol Building
Madison, WI 53702

Orlan L. Prestegard
Revisor of Statutes
411 West, Capitol Building
Madison, WI 53702



Dear Ms. Phillips and Mr. Prestegard:

Enclosed is a certified copy of an administrative rule adopted by the Tax Appeals Commission, a "Certificate" and an "Order of the Tax Appeals Commission Adopting, Amending and Repealing Rules". These rules are to take effect February 1, 1982.

These materials are filed with you under s.227.023(1), Wis. Stats.

Sincerely,

WISCONSIN TAX APPEALS COMMISSION

Thomas M. Boykoff

Thomas M. Boykoff, Chairman

TMB:sh

cc: Commissioners
Commerce Clearing House, Inc.
Prentice-Hall, Inc.

Enclosures (3)