

No. 305, A.

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CHAPTER 372

AN ACT to amend 73.01 (6) (a) and (b) of the statutes, relating to establishing a fee for appeals to the tax board and service of notice by the board.

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

SECTION 1. 73.01 (6) (a) and (b) of the statutes are amended to read:

73.01 (6) (a) Any person who has filed an application for abatement or a claim for refund with the department of taxation or assessor of incomes and who is aggrieved by a determination of the department or assessor denying such application for abatement or claim for refund, may,

within 30 days after such denial but not thereafter, file a petition for review of the action of the department or assessor and 4 copies thereof with the clerk of the board and the clerk of the board shall transmit one of the copies to the department of taxation. *At the time of filing said petition, the petitioner shall pay to the board of tax appeals a \$5 filing fee which the board shall deposit in the general fund.* Within 30 days after such transmission the department of taxation shall file an original and 3 copies of an answer to said petition with the clerk of the board and shall serve one copy thereof on the petitioner or his attorney or agent. Within 30 days after service of such answer, the petitioner may file and serve a reply in the same manner as the petition is filed. Any person entitled to be heard by the board under s. 76.08 or * * * 76.43 may file a petition with the board within the time specified in said sections. Such papers may be served as a circuit court summons is served or by registered mail. For the purposes of this subsection, a petition for review shall be considered timely filed if mailed by registered mail in a properly addressed envelope, with postage duly prepaid, which envelope is postmarked before midnight of the thirtieth day.

(b) The petition shall set forth specifically the facts upon which the petitioner relies, together with a statement of the propositions of law involved, and shall be in such form as the board * * * by rule * * * designates. After an answer is filed * * * as provided in par. (a) * * *, the matter shall be regarded as at issue and the board shall set it for hearing. *At all times while said appeal is pending before the board, the petitioner shall keep the board informed as to his residence. Upon his failure to do so, the mailing by the board of a notice of hearing, decision and order or other papers by registered mail to his attorney or to the petitioner's last known address shall constitute good and sufficient service.* Petitions and answers may be amended under rules to be prescribed by the board.

SECTION 2. This bill is declared to be an emergency appropriation bill in accordance with section 16.47 (2) of the statutes.

Approved September 27, 1963.