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## CHAPTER 9

AN ACT to amend 70.64 (1), (3) (intro. par.), (e) and (f), (4) to (8), (10) and (11) of the statutes, relating to the review of county assessments by the state board of tax appeals.

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

70.64 (1), (3) (intro. par.), (e) and (f), (4) to (8), (10) and (11) of the statutes are amended to read:

70.64 (1) The assessment and determination of the relative value of taxable general property in the several taxation districts of any county, made by the county board under s. 70.61, may be reviewed, and a redetermination of the value of such property may be made by the Wisconsin board of tax appeals, upon appeal to said board of tax appeals by any taxation district in such county. The filing of such appeal in the \* \* \* manner hereinafter provided by any one or more taxation districts shall impose upon the board the duty, under the powers conferred upon it by s. 73.01 (5) (a) to review the taxation district assessment complained of and if, in its judgment \* \* \* based upon the testimony, evidence and record made on the preliminary hearing of such appeal, the board finds such assessment to be unequal and discriminatory, it shall determine to correct such assessment to bring it into substantial compliance with law \* \* \*. Such appeal shall be taken and such review and redetermination shall be made \* \* \* as provided in subs. (2) to (12), and under such rules governing the procedure therein, not inconsistent with law, as may be prescribed by the board.

(3) (intro. par.) To accomplish such appeal there shall be filed in the office of the county clerk, within \* \* \* 30 days after the date of making the taxation district assessment by the county board, \* \* \* an appeal in writing which shall set forth:

(e) A plain and concise statement, without unnecessary repetition, of the facts constituting the grievance sought to be remedied upon such appeal, and shall contain allegations alleging specifically in what respects the assessment is in error.

(f) The \* \* \* appeal shall be verified by a member of the governing body of the taxation district authorizing such appeal, in the manner that pleadings in courts of record may be verified. When 2 or more taxation districts join in taking such appeal the verification may be made by the proper officer of any one of them.

(4) Upon the filing of such \* \* \* *appeal*, the county clerk without delay shall prepare \* \* \* certified \* \* \* *copies* thereof, together with \* \* \* certified \* \* \* *copies* of the taxation district assessment of the county board from which such appeal is taken and of the record of the proceedings of the board in relation thereto and a complete list \* \* \* *showing the clerk of each taxation district within such county* and the post-office address of each, and \* \* \* *mail by certified mail 4 sets of said certified copies to the board of tax appeals and one set of said copies to the department of taxation and to the clerk of each town, city or village within the county.*

(5) Not later than \* \* \* *30 days after the county clerk has mailed said certified copies*, unless such time \* \* \* is enlarged by order of the board of tax appeals, any town, city or village may cause an appearance to be entered in its behalf before said board in support of such appeal and uniting with the appellant for the relief demanded; and by verified petition or statement showing grounds therefor may apply for other or further review and redetermination than that demanded in \* \* \* such appeal. Within the like time \* \* \* *such county, town, city or village in such county may in like manner have its appearance entered in opposition to such appeal and to the relief demanded. Such appearances shall be authorized in the manner for authorizing an appeal as provided in sub. (2). When so authorized the interests of the county, town, city or village authorizing the same shall be in the charge of the chairman, mayor or president thereof unless otherwise directed by the body authorizing such appearance; and attorneys may be employed in that behalf. In such appearances any 2 or more of the towns, cities and villages of said county may join if united in support of or in opposition to such appeal. Four copies of each appearance, petition or statement mentioned in this subsection shall be filed in the offices of the board of tax appeals and a like copy of each mailed by certified mail to the department of taxation, to the county clerk, and to the clerk of each town, city and village within said county, and a like copy to the attorney authorized to appear on behalf of the county or any town, city or village within said county.*

(6) \* \* \* *As soon as practicable, the board shall set a time and place for preliminary hearing of such appeal. At least 10 days before the time set for such hearing, the board shall cause notice thereof to be mailed by certified mail to the county clerk and to the attorney or the clerk of each town, city and village in whose behalf an appearance has been entered in the matter of such appeal, and to the clerk of each town, city or village which has not appeared, and mail a like notice to the clerk of the taxation district taking such appeal and to the department of taxation. The department of taxation shall be prepared to present to the board at such time during the course of the hearings as the board requires, the full value of all property subject to general property taxation in each town, village and city of the county, as determined by the department according to s. 70.57 (1). Said hearing may be adjourned, in the discretion of the board of tax appeals, as often and to such times and places as may be necessary in order to determine the facts. If satisfied that no substantial injustice has been done in the taxation district assessment appealed from, the board in its discretion may dismiss such appeal. If satisfied that substantial injustice has been done in the taxation district assessment, the board shall determine to revalue any or all of the taxation districts in the county, which it \* \* \* deems necessary, in a manner which in its judgment is best calculated to secure substantial justice.*

(7) The board shall then proceed to redetermine the value of the taxable general property in such of the taxation districts in the county as it \* \* \* *deems necessary. It \* \* \* may include in such redetermination other taxation districts than first determined upon and may include all of the taxation districts in said county, if at any time during the progress of its investigations or revaluations it \* \* \* is satisfied that such course is neces-*

sary in order to accomplish substantial justice and to secure relative equality as between all the taxation districts in such county. It shall make careful investigation of the value of taxable general property in the several taxation districts to which such review and redetermination shall extend, in any manner which in its judgment is best calculated to obtain the fair, full value of such property. \* \* \* The board may employ such experts and other assistants as may be necessary, and fix their compensation. In making such investigations the board and all persons employed therein by the board shall have \* \* \* all the \* \* \* authority possessed by assessors so far as applicable, including authority to administer oaths and to examine property owners and witnesses under oath as to the quantity and value of the property subject to assessment belonging to any person or within any taxation district to which the investigation shall extend.

(8) The board \* \* \* *may* at any time before its final determination \* \* \* appoint a time and place \* \* \* at which it will hear evidence and arguments relevant to the matters under consideration upon such appeal. The time to be devoted to such hearings may be limited as the board \* \* \* directs. At least 10 days before the time fixed for such hearings, the board shall cause notice thereof to be mailed *by certified mail* to the county clerk and to the attorney or other representative of each town, city and village in whose behalf an appearance has been entered in the matter of such appeal, *and a like copy to the department of taxation.*

(10) The board of tax appeals shall make its determination upon such appeal without unreasonable delay and shall file a copy thereof in the office of the county clerk *and mail by certified mail a like copy to the department of taxation and to the clerk and attorney of the taxation district appealing, and a copy to the clerk and attorney of each taxation district having appeared.* In such determination the board shall set forth the relative value of the taxable general property in each town, city and village of such county as found by them, and what sum, if any, shall be added to or deducted from the aggregate value of taxable property in each such taxation district as fixed in the determination of the county board from which such appeal was taken in order to produce a relatively just and equitable taxation district assessment. Such determination shall be final \* \* \*.

(11) The determination of the board shall not affect the validity of taxes apportioned in accordance with the taxation district assessment from which such appeal was taken; but if it is determined upon such appeal that such taxation district assessment is relatively unequal, such inequality shall be remedied and compensated in the apportionment of state and county taxes in such county next following the determination of said board in the following manner: Each town, city and village whose valuation in such taxation district assessment was determined by said board to be relatively too high shall be credited a sum equal to the amount of taxes charged to it upon such unequal assessment in excess of the amount equitably chargeable thereto according to the determination of the board; and each town, city and village whose valuation in such taxation district assessment was determined by said board to be relatively too low shall be charged, in addition to all other taxes, a sum equal to the difference between the amount charged thereto upon such unequal assessment and the amount which should have been charged thereto according to the determination of the board. The \* \* \* *department of taxation* shall aid the county clerk in making proper computations.

Approved March 21, 1963.