Assembly Bill 138

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CHAPTER 19, LAWS OF 1967

AN ACT to amend 70.27 (1) of the statutes, relating to special assessments for assessors' plats.

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

70.27 (1) of the statutes is amended to read:

70.27 (1) Whenever any area of platted or unplatted land is owned by 2 or more persons in severalty, and when in the judgment of the governing body having jurisdiction, the description of one or more of the different parcels thereof cannot be made sufficiently certain and accurate for the purposes of assessment, taxation or tax title procedures without noting the correct metes and bounds of the same, or when such gross errors exist in lot measurements or locations that difficulty is encountered in locating new structures, public utilities or streets, such governing body may cause a plat to be made for such purposes. Such plat shall be called "assessor's plat," and shall plainly define the boundary of each parcel, and each street, alley, lane or roadway, or dedication to public or special use, as such is evidenced by the records of the register of deeds or a court of record. Such plats in cities may be ordered by the city council, in villages by the village board, in towns by the town board or the county board. A plat or part of a plat included in an assessor's plat shall be deemed vacated to the extent it is included in or altered by an assessor's plat. The actual and necessary costs and expenses of making assessors' plats shall be paid out of the treasury of the city, village, town or county whose governing body ordered the plat, and all or any part of such cost may be charged to the land, *without inclusion of improvements,* so platted in the proportion that the last assessed valuation of each parcel bears to the last assessed total valuation of all lands included in the assessor's plat, and collected as a special assessment on such land, as provided by s. 66.60.

Approved April 17, 1967.