

1975 Senate Bill 263

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CHAPTER 144, Laws of 1975

AN ACT to amend 70.995 (7) (a) and (8) (a) of the statutes, relating to notice to municipal clerks of manufacturing property assessments and appeals.

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

70.995 (7) (a) and (8) (a) of the statutes are amended to read:

70.995 (7) (a) Each manufacturing property assessed by the department of revenue shall be entered on a state manufacturing property assessment roll for each municipality that has manufacturing property as set forth in subs. (1) and (2). Upon completion of the assessment roll, it shall be delivered to the district board of review under sub. (8) and notification of the individual manufacturing property assessments contained in the roll shall be furnished by the department to the municipal clerk.

(8) (a) For purposes hereof, the secretary of revenue shall divide the state, by counties, into 5 board of review districts, and, with respect to any such district in which the department of revenue assesses the property described in subs. (1) and (2), shall establish a 5-member district board of review and shall designate 2 of the members thereof as chairman and secretary, respectively. The member shall be appointed for staggered 5-year terms. Such district board of review shall function in respect of such property in lieu of the local board of review or the board of review provided for cities of the 1st class, as provided for in ss. 70.46 to 70.48, and such local boards of review shall be without jurisdiction to review assessments of such property. District boards of review, so appointed, shall, with respect to such property, have all the authority and responsibility as provided by law for local boards of review or boards of review for cities of the 1st class and, except where clearly inconsistent herewith, all the provisions of law applicable to either type of board of review shall apply to such district boards of review with the same force and effect as though set out herein. In each instance, when an appeal or protest in respect to the assessment of manufacturing property is made by the owner, or agent of the owner, notice of the date, time and place of hearing in respect to such appeal or protest shall be given by the supervisor of assessments for

that particular district by certified mail, to the clerk of the municipality where such property is located. The secretary of revenue shall establish a reasonable per diem for work performed by the members of such district boards of review and they shall also be entitled to travel expenses as provided for state employes. Per diem and travel claims shall be approved by the secretary of revenue and audited by the department of administration prior to payment by the state treasurer and shall be charged to the appropriation to the department of revenue for general property tax administration.
