

1987 Assembly Bill 232

Date of enactment: **March 10, 1988**
Date of publication: **March 16, 1988**

1987 Wisconsin Act 139

AN ACT to amend 70.47 (3) (a) and 70.50 of the statutes, relating to board of review meetings under county assessment systems.

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

SECTION 1. 70.47 (3) (a) of the statutes is amended to read:

70.47 (3) (a) At its first meeting, the board of review shall receive the assessment roll and sworn statements from the clerk and prior to adjournment shall be in session at least one day from 10 a.m. to 4 p.m., except

for a one hour recess for lunch, for taxpayers to appear and examine the assessment roll and other assessment data and be heard in relation to the assessment. If the assessment roll is not completed, the board shall adjourn for such time as is necessary to complete the roll, and shall post a written notice on the outer door of the place of meeting stating to what time the meeting is adjourned. With respect to the assessment rolls of taxing districts prepared by a county assessor, the board of review as constituted under s. 70.99 (10) shall schedule meetings in each taxing district on specific dates beginning with the 2nd Monday of ~~May~~ April and shall be in session on the specified dates from 10 a.m. to 4 p.m., except for a one hour recess for lunch, for taxpayers to appear and examine the assessment roll and other assessment data and be heard in relation to the assessment. Notice of the time and place of meeting shall be posted in advance by the clerk of the taxing district in at least 3 public places and on the door of the village hall, council chambers or city hall or the town hall on the date set by the board of review.

SECTION 2. 70.50 of the statutes is amended to read:

70.50 Delivery of roll. Except in counties that have a county assessment system under s. 70.99 and in cities of the 1st class and in 2nd class cities that have a board of assessors under s. 70.075 the assessor shall, on or before the first Monday in May, deliver the completed assessment roll and all the sworn statements and valuations of personal property to the clerk of the town, city or village, who shall file and preserve them in the clerk's office. On or before the first Monday in April, a county assessor under s. 70.99 shall deliver the completed assessment roll and all sworn statements and valuations of personal property to the clerks of the towns, cities and villages in the county, who shall file and preserve them in the clerk's office.

SECTION 3. **Effective date.** This act takes effect on the April 1 after publication.
