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CHAPTER 280

1969 Senate Bill 526

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CHAPTER 279, LAWS OF 1969

AN ACT to amend 70.85 of the statutes, relating to appeals to the circuit court on property revaluation by the department of revenue.

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

70.85 of the statutes is amended to read:

70.85 Whenever it ~~shall appear~~ *appears* to the satisfaction of the department of ~~taxation revenue~~, on a written complaint filed with the department of ~~taxation revenue~~ within 20 days after the adjournment of the board of review for any taxation district, that the assessment of one or more descriptions or classes of property in such taxation district, the aggregate assessment of which does not exceed 10 ~~per cent~~ % of the assessment of all property therein, is radically out of proportion to the general average of the assessment of all other property in such district and the same can be satisfactorily corrected without a reassessment of the entire district, the department of ~~taxation revenue~~ may ~~in its discretion~~ revalue such property and equalize the assessment without the intervention of a board of review, at any time before November ~~first~~ 1 of the year in which such assessment is made. The valuation so fixed by ~~said~~ *the* department shall be final, unless modified or set aside by a decision of the court on the ground that such reassessment is excessive or irregular, and shall be substituted for the original valuation in the assessment and tax rolls and taxes computed and paid thereon accordingly. ~~But no~~ *No* assessment shall be raised unless on the written complaint of 3 or more taxpayers and the party to whom the property is assessed shall have been duly notified of such intention in time to appear and be heard before or file his objections with the department in relation thereto. *Appeal from the determination of the department shall be by writ of certiorari to the circuit court of the county in which the property is located and shall be placed at the head of the circuit court calendar for an early hearing.*

Approved December 2, 1969.
