

1969 Senate Bill 332

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**CHAPTER 317, LAWS OF 1969**

AN ACT to amend 60.19 (1) (a) and (2), 70.055, 70.501, 70.503 and 70.75 (1); and to create 61.197 (1) (f), 62.09 (1) (c) and 70.49 (4) of the statutes, relating to corporate assessors.

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

SECTION 1. 60.19 (1) (a) and (2) of the statutes are amended to read:

60.19 (1) (a) Biennially, in the odd-numbered years, at the annual town meeting there shall be elected in each town the following officers: 3 supervisors, one of whom shall be designated on the ballots as chairman, a town clerk, a treasurer, an assessor (the number of assistant assessors for which the town board before such election made provision), so many constables, not exceeding 3, as were ordered by the last preceding annual town meeting. No person not an elector of the town shall hold any town office, *except that the town may appoint a corporation as an assistant to the assessor under s. 70.05 (2), or employ a corporation as expert help under 70.055*, and no person shall hold the offices of treasurer and assessor at the same time. The electors may at a referendum election held at the time of any regular or special election, vote to combine the offices of assessor and clerk to take effect at the expiration of the current terms of such officers. No assessor shall be elected in towns appointing such officers under subs. (2) and (3). *The corporation appointed under s. 70.055 shall designate the person who shall serve with the assessor as the assessment board. The designee shall file the official oath as prescribed in s. 19.01, and sign the affidavit of the assessor attached to the assessment roll under s. 70.49.*

(2) The electors of any town may request a referendum ~~as provided in~~ *under* sub. (3) to select assessors by appointment. Selection shall be under any one of the following 3 options: (a) If such town has a civil service system, the assessor ~~shall~~ *may* be chosen in accordance therewith; (b) If such town has no civil service system, the town may by ordinance adopt one under s. 66.19 (2) for the selection of assessors; (c) If such town does not adopt a civil service system for selection of assessors, the town board shall appoint them on the basis of merit, experience and general qualifications, fix the salary and the term of office which shall not exceed 3 years. *A corporation may be appointed as the town assessor. The corporation so appointed shall designate the person responsible for the assessment. The designee shall file the official oath under s. 19.01, and sign the affidavit of the assessor attached to the assessment roll under s. 70.49.*

SECTION 2. 61.197 (1) (f) of the statutes is created to read:

61.197 (1) (f) A corporation may be appointed as the village assessor. The corporation so appointed shall designate the person responsible for the assessment. The designee shall file the official oath under s. 19.01, and sign the affidavit of the assessor attached to the assessment roll under s. 70.49.

SECTION 3. 62.09 (1) (c) of the statutes is created to read:

62.09 (1) (c) A corporation may be appointed as the city assessor. The corporation so appointed shall designate the person responsible for the assessment. The designee shall file the official oath under s. 19.01, and sign the affidavit of the assessor attached to the assessment roll under s. 70.49.

SECTION 4. 70.055 of the statutes is amended to read:

70.055 Whenever the governing body of any town, village or city determines that an emergency exists in the assessment of the property of the taxation district and deems it necessary, after consultation with and approval by the department of ~~taxation~~ *revenue*, to employ expert or additional clerical or other help to aid in making an assessment in order that such assessment may be equitably made in compliance with law, such governing body may employ such necessary help as is approved by the department of ~~taxation~~ *revenue* and at such compensation as is likewise approved. *If the emergency help so employed is a corporation the corporation shall designate the persons in its employ responsible for the assessment.* No person shall be approved as an expert to aid in the making of an assessment for any taxation district unless such person is willing and able to use the assessment manual ~~when such manual has been prepared and is available as required by s. 73.03 (2a).~~ When so appointed such expert help, together with the assessor, shall act together as an assessment board in exercising the powers and duties of the assessor during such employment, and the concurrence of a majority of such board is necessary to determine any matter upon which they are required to act. When a single expert is employed *or a sole person is designated by a corporation employed as expert help* the governing body may designate an employe of the state department of ~~taxation~~ *revenue* to serve as a member of such board. *All persons appointed or designated as emergency help shall file the official oath under s. 19.01.*

SECTION 5. 70.49 (4) of the statutes is created to read:

70.49 (4) In this section "assessor" means an assessor or any person appointed or designated under s. 70.055 or 70.75.

SECTION 6. 70.501 of the statutes is amended to read:

70.501 Any assessor, *or person appointed or designated under s. 70.055 or 70.75*, who ~~shall~~ intentionally ~~fix~~ *fixes* the value of any property assessed by him at less or more than the true value thereof prescribed by law for the valuation of the same, or ~~shall~~ intentionally ~~omit~~ *omits* from assessment any property liable to taxation in ~~his~~ *the* assessment district, or ~~shall~~ otherwise intentionally ~~violate~~ *or fail violates or fails* to perform any duty imposed upon him by law relating to the assessment of property for taxation, shall forfeit to the state not less than \$50 nor more than \$250.

SECTION 7. 70.503 of the statutes is amended to read:

70.503 If any assessor, *or person appointed or designated under s. 70.055 or 70.75*, or any member of the board of review of any assessment district ~~shall be~~ *is* guilty of any violation or omission of duty as specified in ss. 70.501 and 70.502, he shall be liable in damages to any person ~~or persons~~ who may sustain loss or injury thereby, to the amount of such loss or injury; and any person sustaining such loss or injury shall be entitled to all the remedies given by law in actions for damages for tortious or wrongful acts.

SECTION 8. 70.75 (1) of the statutes is amended to read:

70.75 (1) Whenever it satisfactorily appears to the department of ~~taxation~~ *revenue* upon written complaint made by the owners, or their legal representatives, of taxable property in any taxation district, other than an assessment district within the corporate limits of any city of the ~~first~~ *1st* class, the aggregate assessed valuation of which is not less than 5 ~~per cent~~ *%* of the assessed valuation of all of the property in such district, according to the assessment sought to be corrected and upon full investigation, that the assessment of property in such taxation district is not in substantial compliance with the law and that the interest of the public will be promoted by a reassessment thereof, ~~said~~ *the* department may order a reassessment of all or of any part of the taxable property in such district

to be made by one or more persons to be appointed for that purpose by ~~said~~ the department. *The department may appoint a corporation for the ordered reassessment or special supervision under sub. (3). The corporation shall designate the person responsible for the reassessment. The designee shall file the official oath under s. 19.01.* The filing in the office of the department of the application for such reassessment, signed by the required number of taxpayers or their legal representatives, shall impose upon the department ~~of taxation~~ the duty, under the powers conferred by s. 73.03 (1), to review the assessment complained of and, if, in its judgment upon full investigation, it finds such assessment not in substantial compliance with law and that public interest will be promoted by a reassessment, to correct such assessment by a reassessment as herein provided and such duty is not impaired or set aside by any action, subsequent to such filing, of any one or more taxpayers represented in the application. As a part of its investigation of the assessment complained of, the department ~~of taxation~~ shall hold a hearing at some convenient place within or near the taxation district which is sought to be reassessed. At such hearing testimony may be offered as to the inequality or equality of the assessment, whether or not the public interest will be promoted by a reassessment and as to such other matters as may be desired by the department. Notice of such hearing specifying the time and place thereof shall be mailed to the clerk of the taxation district and the first signer of the application for reassessment, not less than 8 days before the time fixed for such hearing. The order directing such reassessment and naming the persons appointed to make the same shall be filed in the office of the department, and a duplicate thereof shall be filed with the clerk of such taxation district. A copy of such order shall be transmitted to the supervisor of assessments of the county in which such district is located and to each of the persons appointed to make such reassessment and to serve on the board for the review thereof, which shall be legal notice to such persons respectively, of their appointment. No person shall be authorized by the department to make a reassessment or to provide special supervision instead of reassessment unless such person is willing and able to use the assessment manual ~~when such manual has been prepared and is available as required by s. 73.03 (2a).~~

Approved December 15, 1969.

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