

1983 Senate Bill 273

Date of enactment: **April 20, 1984**
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1983 Wisconsin Act 225

AN ACT *to renumber and amend 74.73 (1); to amend 74.73 (title); and to create 74.73 (1g) of the statutes, relating to defining "unlawful tax" for the purpose of allowing its recovery.*

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

SECTION 1. 74.73 (title) of the statutes is amended to read:

74.73 (title) Recovery of unlawful taxes and overassessments.

SECTION 2. 74.73 (1) of the statutes is renumbered 74.73 (1r) and amended to read:

74.73 (1r) Any person aggrieved by the levy and collection of any unlawful tax assessed against him may file a claim therefor against the town, city or village which collected such tax in the manner prescribed by law for filing claims in other cases. If it appears that the tax for which such claim was filed or any part thereof is unlawful and that all conditions prescribed by law for the recovery of ~~illegal~~ unlawful taxes have been complied with, the town board, village board or common council may allow and the town, city or village treasurer shall pay such person the amount of the claim found to be ~~illegal~~ unlawful and excessive. If any town, city or village fails or refuses to allow the claim, the claimant may have and maintain an action against the same for the recovery of all money so unlawfully levied and collected, together with interest at the legal rate computed from the date of filing the claim. Every such claim shall be filed, and every action to recover any money so paid shall be brought, within one year after such payment.

SECTION 3. 74.73 (1g) of the statutes is created to read:

74.73 (1g) In this section, "unlawful tax" means a tax in respect to which one or more errors under s. 74.135 (1) to (6) were made.

SECTION 4. **Cross-reference changes.** In the sections of the statutes listed in Column A, the cross-references shown in Column B are changed to the cross-references shown in Column C:

	A	B	C
Statute Sections		Old Cross-References	New Cross-References
74.73 (3)		sub. (1)	sub. (1r)

SECTION 5. **Initial applicability.** This act first applies to taxes that have been paid on the date one year before the effective date of this act.
