

## TITLE X.

## Taxation.

## CHAPTER 70.

## GENERAL PROPERTY TAXES.

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**70.01 General property taxes; upon whom levied.** Taxes shall be levied, under this chapter, upon all general property in this state except as is exempted therefrom. Real estate taxes are deemed to be levied when the tax roll on which they are extended has been delivered to the local treasurer with his warrant for collection. When so levied such taxes shall be a lien upon the property against which they are assessed, superior to all other liens, effective as of May 1 in the year when levied, except in the case of special assessments of benefits for local improvements where the lien of such assessments shall be in force from the time as provided in s. 66.60 (15), and except that such special assessments in cities of the first class shall be in force as provided by the charter or general laws applicable to such cities. In this chapter, unless the context requires otherwise, references to "this chapter" shall not include ss. 70.91 to 70.98.

**History:** 1961 c. 620.

A federal tax lien is to be paid out of funds remaining after moneys set aside for prior recorded mortgages; however, real estate taxes are prior to the mortgages and hence are to be paid out of the money set aside. *First Nat. Bank v. Charles Henne-man Co.* 10 W (2d) 260, 103 NW (2d) 24. Liquor imported directly by a wholesale liquor dealer, whether inside or outside of the bonded-warehouse area in his warehouse, not sold or consigned, and still in the original package, unopened cases or containers, cannot be taxed by the state ad valorem personal-property tax; liquor imported by the wholesaler is taxable if the original cases or containers in which the liquor arrived have been opened even though the liquor had not been sold or consigned; and liquor imported by a New York importer and sold to the wholesaler is subject to the tax. *State ex rel. H. A. Morton Co. v. Bd. of Review*, 15 W (2d) 330, 112 NW (2d) 914.

**70.02 Definition of general property.** General property is all the taxable real and personal property defined in ss. 70.03 and 70.04 except that which is taxed under ss. 70.91 to 70.98 and chs. 76 and 77.

**History:** 1961 c. 620.

**70.03 Definition real property.** The terms "real property," "real estate" and "land," when used in this title, shall include not only the land itself but all buildings and improvements thereon, and all fixtures and rights and privileges appertaining thereto.

**70.04 Definition personal property.** The term "personal property," as used in this title, shall include all goods, wares, merchandise, chattels, and effects, of any nature or description, having any real or marketable value, and not included in the term "real property," as above defined.

(1) Personal property also includes toll bridges; private railroads and bridges; saw logs, timber and lumber, either upon land or afloat; steamboats, ships and other vessels, whether at home or abroad; ferry boats, including the franchise for running the same; ice cut and stored for use, sale or shipment, and entire property of companies defined in s. 76.02 (8), located entirely within one taxation district.

(2) The term "personal property," as used in this title, shall also include irrigation implements used by a farmer, including pumps, power units to drive the pumps, transmission units, sprinkler devices and sectional piping.

**History:** 1965 c. 278; 1967 c. 17.

**70.045 Taxation district.** The term "taxation district" is used in this chapter to designate a municipality, either the town, village or city, in which general property taxes are levied and collected.

**70.05 Valuation of property; assessors in cities and villages.** (1) The assessment of general property for taxation in all the towns, cities and villages of this state shall be made according to the provisions of this chapter unless otherwise specifically provided. If no provisions be otherwise made therefor, there shall be elected at the annual spring election one assessor for each taxation district.

(2) The governing body of any town, city or village may provide for the selection of one or more assistant assessors to assist the assessor in the discharge of his duties.

**70.055 Assessment emergency; expert help.** 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, 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 and at such compensation as is likewise approved. 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 the governing body may designate an employe of the state department of taxation to serve as a member of such board.

**History:** 1963 c. 279.

**70.057 Assessment and collection of taxes in Menominee county and town. (1)** General property taxes in Menominee county and Menominee town for the county, town and school operations of that portion of the year 1961 occurring after termination date shall be initially assessed and collected as provided in this section, and assessment and collection of taxes and charges therein for state, county, town and school operations in the year 1962 and thereafter shall be in accordance with the general provisions of the statutes relating to the assessment of property and the levy and collection of property taxes except that the initial assessment roll and the proceedings before the board of review as prescribed in sub. (2) may serve for 1961 and 1962. There shall be no state taxes or charges apportioned to Menominee county for payments into the state treasury in 1961. Taxes for 1961 county, town and school operations shall be levied and collected only for such portion of the calendar year 1961 as occurs after termination date. As used in this section, "termination date" means the date on which the secretary of interior causes to be published in the federal register the termination plan pursuant to section 7, P.L. 83-399, as amended.

(2) Real and personal property in Menominee town shall be assessed for taxes for 1961 operations, by the town assessor of Menominee town in an initial assessment roll, and such assessment shall be made as of the termination date at values as of the termination date and said roll completed by the first Monday in July 1961, and the initial taxes levied thereafter against such property on the initial tax roll shall be a lien upon the property against which they are assessed, superior to all other liens, effective as of the termination date. The town assessor of Menominee town shall deliver said assessment roll to the town clerk not later than the first Monday in July 1961. The board of review of Menominee town shall meet in accordance with s. 70.47. The county board of Menominee county and the town board of Menominee town shall forthwith upon conclusion of the meeting of the board of review, schedule and hold budget hearing and adopt budgets for that portion of the calendar year 1961 occurring after termination date in accordance with s. 65.90. Within one week of the conclusion of the meeting of the board of review, the town clerk shall transmit the detailed statements required by s. 70.53, and within one week thereafter the secretary of state shall certify to the county clerk of Menominee county such amount of state taxes and special charges as are chargeable to such county in accordance with this section. The county board shall proceed forthwith to fix and determine full value and the county tax rate as provided in ss. 70.61 and 70.62 and within one week after receipt of said certification by the secretary of state the county clerk shall apportion and certify to the town clerk the amount of the county taxes and other taxes and charges in accordance with s. 70.63. On or before the date of said certification by the county clerk, the clerk of the school district shall deliver to the town clerk a statement of the amount of taxes of the school district to be included in the initial tax roll of the town against the property in said town, which school district taxes shall be subject to the limitations of and determined as provided in this section. From said initial assessment roll, as corrected and completed, the town clerk shall forthwith make in accordance with ss. 70.65 and 70.66, an initial tax roll of Menominee town of the state taxes, state charges, county taxes, school district taxes and town taxes initially assessed as provided in this section, and within one week of the receipt of the certification from the county clerk shall deliver said initial tax roll with his warrant to the town treasurer. The taxes set forth in such initial tax roll shall be due and payable on or before 30 days after the date of the delivery of said roll to the town treasurer and if not paid within such time shall be delinquent. The town treasurer shall give notice in accordance with s. 74.02. The provisions of s. 74.03 for payment in 2 instalments shall be applicable except that the first instalment shall be paid on or before the due date of said taxes and the second payment shall be delinquent unless paid on or before 30 days after the initial due date of the taxes. The general provisions of the statutes relating to the collection and enforcement of property taxes, including without limitation by enumeration the provisions for the sale of land for nonpayment of taxes, tax titles, and settlements by local and county treasurers in respect to collections, shall be applicable to said initial tax roll and the taxes therein, except the delinquent interest shall be computed from the due date of said

taxes specified herein, the settlement by the town treasurer shall be made on or before 15 days from the initial due date of the taxes in said initial roll, and settlements by the county treasurer shall commence with the second month after the month in which the settlement by the town treasurer is due.

(3) If termination occurs after joint school district No. 8 of the city of Shawano, et al., has voted its tax for the 1960-1961 school year and before July 1, 1961, the school board of said district shall thereupon estimate and add to its budget the additional costs of operation and maintenance of its schools for the portion of said school year occurring after termination attributable to the attachment to the district of the territory formerly comprising school district No. 1, Menominee reservation, Shawano and Oconto counties, and then determine the amount thereof, subject to the approval by the state superintendent of public instruction, to be assessed and levied against the property in said attached territory. The school district clerk shall thereupon deliver to the town clerk of Menominee town a statement thereof to be included as school district taxes in the initial tax roll of the town.

(4) The time prescribed for the performance of any act shall be regarded as directory only and later performance shall not affect the validity of the assessment and collection of taxes hereunder.

**History:** 1961 c. 46.

**70.06 Assessment, where made; Milwaukee districts; assessors; appointment, removal.** (1) In cities of the first class the assessment of property for taxation shall be under the direction of the tax commissioner who shall perform such duties in relation thereto as may be prescribed by the common council, and the assessment rolls of the city shall be made as the council shall direct.

(2) The tax commissioner shall divide such city into districts for purposes of administration subject to approval of the common council. For the purpose of determining situs of personal property for assessment and taxation, the boundaries of such districts may be disregarded. The tax commissioner, with the approval of the common council, may redistrict the city or so much thereof as he deems necessary or he may create additional districts. The tax commissioner shall appoint one assessor for each district and such other persons as are hereinafter enumerated who shall be residents of the city of Milwaukee and hold office in accordance with the civil service laws applicable to such city, except in so far as the same is modified by sub. (3). Such assessors, under the direction and supervision of the tax commissioner, shall assess all the taxable property in each such district; except that the tax commissioner may direct that the assessments of personal property or of one or more of the classes of real property referred to in s. 70.32 (2) may be made and administered without regard to the boundaries of such administrative districts, in which event he shall assign one or more assessors or such other persons hereinafter enumerated, as he may designate, to assess one or more classes of property in one or more of such administrative districts; and any person so designated and directed to assess any class of property shall certify to the assessment rolls in the same manner and to the same effect as an assessor provided that the number of assessors shall not be less than the total number of such administrative districts as determined by the tax commissioner and approved by the common council. Said tax commissioner may, with the approval of the common council, appoint one chief assessor, one or more chief appraisers, one or more supervising assessors and supervising appraisers, one or more property appraisers and such other expert technical personnel as he may deem necessary in order that all valuations throughout the city shall be uniformly made in accordance with law. Said chief assessor, chief appraisers and supervising assessors and supervising appraisers shall exercise such direction and supervision over assessment procedure and shall perform such duties in relation to the assessment of property as the tax commissioner shall determine; they, together with any property appraisers, appointed prior to February 1, 1953, shall be members of the board of assessors and shall hold office in the same manner as assessors as hereinbefore provided. In the event of the death, disability or removal of any district assessor, the tax commissioner may appoint any other assessor, chief assessor, chief appraiser, supervising assessor, supervising appraiser or property appraiser to act as assessor of the district in which such death, disability or removal occurs. The assessors and such chief assessor, chief appraisers, supervising assessors and supervising appraisers and property appraisers as may be appointed shall devote their entire time and attention to the duties of their office and shall not actively engage in any other occupation.

(3) The chief assessor, chief appraisers and every supervising assessor, supervising appraiser and assessor appointed as provided in sub. (2) shall be subject to removal from office for the causes mentioned in s. 17.14, and in addition thereto for neglect of duties, incompetency, drunkenness or intentional insubordination in the manner provided by sub. (4).

(4) Whenever the tax commissioner ascertains or has good reason to believe that any person appointed as provided in sub. (2) is guilty of any of the causes for removal mentioned in sub. (3) he may immediately suspend such person, and the tax commissioner shall thereupon within 10 days make complaint to the presiding judge of the circuit court for the removal of such person, and the matters shall be brought on for immediate hearing. The city attorney shall attend and prosecute such proceedings for removal. Unless such complaint is filed by the said tax commissioner within said time, said person so suspended shall ipso facto be reinstated without further proceedings. Nothing herein contained, however, shall affect the removal of any person appointed pursuant to sub. (2) in the manner and for the causes as provided in s. 17.14.

**70.07 Functions of board of assessors in Milwaukee.** (1) In all cities of the first class the several assessors shall make their respective assessments available to the tax commissioner on or before the second Monday in July in each year.

(2) The tax commissioner shall publish a class 3 notice, under ch. 985, that on the days therein named, the assessments for said city will be open for examination by the taxable inhabitants thereof. On the 2nd Monday of July the tax commissioner shall call together all of the assessors, and such others as are members of the board of assessors as provided in s. 70.06 (2), and they together with the tax commissioner shall constitute an assessment board.

(3) To the end that all valuations throughout the city shall be made on a uniform basis, such board of assessors, under the direction and supervision of the tax commissioner, shall compare the valuations so secured, making all necessary corrections and all other just and necessary changes to arrive at the true value of property within the city; and the tax commissioner may direct that all objections to valuations filed with him in writing, as provided in s. 70.47 (13), shall be investigated by such board.

(4) The concurrence of a majority of such board of assessors shall be necessary to determine any matter upon which the tax commissioner requires it to act. No notice need be given to the owners of the property assessed of any corrections or changes in assessments which are made prior to the day or days fixed in the notice mentioned in sub. (2) on which said assessments are to be open for examination, but any changes made thereafter and before the assessment roll is delivered to the board of review can only be made upon notice by first class mail to the person assessed if a resident of the city or, if a nonresident, his agent if there is one resident therein or, if neither, the possessor of the property assessed if any, if the residence of such owner, agent or possessor is known to any member of said board of assessors.

(5) The tax commissioner may provide for such committees of the board of assessors, as he may think best, to make investigations including the investigations mentioned in sub. (3) and perform such other duties as are prescribed by him. He shall be chairman of the board of assessors, and he may appoint as a member or chairman of the various committees, himself, any assessor or other officer or employe in his department.

(6) The board of assessors shall remain in session until all corrections and changes have been made, including all those resulting from investigations by committees of objections to valuations filed with the tax commissioner as herein provided, after which the tax commissioner shall prepare the assessment rolls as corrected by the board of assessors and submit them to the board of review not later than the last Monday in October. The person assessed having been notified of the determination of the board of assessors as required in sub. (4), shall be deemed to have accepted such determination unless he notifies the tax commissioner in writing, within 10 days, of his desire to present testimony before such board of review. After the board of review has met the tax commissioner may appoint committees of the board of assessors to investigate any objections to the amount or valuation of any real or personal property which have been filed with him. The committees so appointed may at his direction report their investigation and recommendations to the board of review and any member of any such committee shall be a competent witness in any hearing before such board of review.

**History:** 1963 c. 300; 1965 c. 252.

**70.08 Assessment district.** The term "assessment district" is used to designate any subdivision of territory, whether the whole or any part of any municipality, in which by law a separate assessment of taxable property is made by an assessor or assessors elected or appointed therefor except that in cities of the first class such districts may be referred to as administrative districts.

**70.09 Official real property lister; blanks for officers.** (1) **LISTER, COUNTY BOARDS MAY PROVIDE FOR.** Any county board may provide for the appointment of a county real

property tax lister and appropriate funds for the operation of the department of such lister. Such person may be an existing elected county officer or a member of his staff when so designated by the county board.

(2) DUTIES OF LISTER. The county board may delegate any of the following duties to the lister:

(a) To make and keep accurate lists and descriptions of all parcels of real property in the county which are subject to tax and also those which are exempt from such tax.

(b) To provide lists, maps and descriptions of real property tax parcels in the county for the use of assessors, city, village and town clerks and county offices requiring such lists and descriptions, but no town, city or village shall be subject to any tax levied to effect the functions where such town, city or village does not request such service. Such lists may include the following information:

1. The designation of a parcel number for each parcel;
2. The name and address (when known) of the owner of the parcel; and
3. An accurate legal description of each parcel as shown in the latest records of the office of the register of deeds.

(c) Information regarding assessment values shall be taken from the assessor's field book and the real property parcel list shall be made to conform, as nearly as possible, to the assessor's field books at all times. All information supplied by the real property tax lister to local assessors is advisory only. All assessments shall remain the sole responsibility of the respective assessors and the boards of review in accordance with the statutes.

(3) BASIC TAX FORMS. (a) The department of taxation shall prescribe basic uniform forms of assessment rolls, tax rolls, blanks, books and returns required for the assessment and collection of general property taxes throughout the state, and shall furnish each county clerk a sample of such uniform forms.

(b) If any county has reason to use forms which differ from those prescribed under par. (a), the county clerk and treasurer jointly may prescribe such different forms for use in their county, upon approval of the department of taxation.

(c) If any county has reason to use forms for assessment and collection of taxes in addition to those prescribed under par. (a), the county clerk and treasurer jointly may prescribe such additional forms for use in their county, upon approval of the department of taxation.

(d) The county clerk of every county shall procure the forms prescribed in pars. (a), (b) and (c) at county expense and shall furnish such forms to the assessors, clerks and treasurers of the cities, towns and villages within the county, as needed in the discharge of their duties.

(e) If any city, town or village desires to use a form of a type prescribed in par. (a), (b) or (c) but which varies from the form procured by the county clerk under par. (d), it may use such varied form upon approval of the department of taxation with advice of the county clerk and treasurer. Such forms shall be provided at county expense.

**History:** 1961 c. 479; 1965 c. 556.

**70.10 Assessment, when made, exemption.** The assessor shall begin as soon as practicable after the April election, if he is elected at such election, otherwise as soon as practicable after January 1, to assess all the real and personal property as of the close of May 1 of each year. Except in cities of the first class, such assessment shall be finally completed before the first Monday in July. All real property conveyed by condemnation or in any other manner to the state, any county, city, village or town by gift, purchase, tax deed or power of eminent domain before the second day of May in such year shall not be included in such assessment.

Assessment of property as of "the close of May 1" is not changed by occurrence of May 1 on Sunday. 49 Atty. Gen. 93.

**70.105 Assessment freeze.** (1) LEGISLATIVE DECLARATION. It is hereby declared that in municipalities in the state, owners of real property from time to time are required to convey the same to public bodies either under threat of condemnation or because of condemnation proceedings. Property conveyed under such circumstances is designed to be used for a public purpose. Because of the circumstances attending such transfer, property owners frequently find that they must purchase on the open market property similar to that which was conveyed and frequently the property so purchased requires greater financial obligations on the part of the owner. In order to minimize the impact of the economic readjustment which results from conveyance of property either under threat of condemnation or through condemnation proceedings, it is deemed reasonable to provide an assessment freeze made applicable to the new property acquired by the owners under the conditions here enumerated.

(2) DEFINITIONS. As used in this section, unless the context clearly indicates otherwise:

(a) "Assessment freeze" means the assessment placed upon the real property, both land and improvements, by the taxing authorities in the year immediately preceding the conveyance of such property under threat of condemnation or by virtue of condemnation proceedings to a public body, and which shall include a redevelopment or housing authority, expressway board or commission, or municipal utility. The assessed valuation so determined shall be the assessment of the new property required to replace such conveyed property, subject, however, to the conditions hereinafter set forth.

(b) "Condemnation" means condemnation of property as undertaken under ch. 32 or under any other applicable provisions of law.

(c) "New property" means the property which is acquired by the owner to replace the property which has been conveyed under threat of condemnation or through condemnation proceedings.

(d) "Property" means the real estate plus fixtures attached to the real estate and which together form the basis for the assessment of real property.

(e) "Threat of condemnation" means acquisition of the owner's property which a public entity, including a redevelopment or housing authority, or expressway board or commission, or municipal utility acquires for a public purpose.

(3) ORDINANCE PROVIDING AN ASSESSMENT FREEZE. The local legislative body of any municipality may by ordinance provide for the granting of an assessment freeze on property acquired by the owner for the purpose of replacing other property which had belonged to such owner and which was either conveyed by such owner under threat of condemnation or which was condemned for the benefit of a public entity to be used for public purposes, provided the newly acquired property shall be devoted by such owner to the same general purposes as was the property conveyed under threat of condemnation or through condemnation procedure. The ordinance so adopted shall specify conditions which must be satisfied in order to obtain the assessment freeze. The following conditions shall be embodied in such ordinance:

(a) The owner of the property shall establish that he was the owner in fee thereof which was acquired either under threat of condemnation or by condemnation by a public body and for any of the following purposes:

1. A public expressway, street or highway;
2. A redevelopment project approved under s. 66.431, or a housing project approved under s. 66.40;
3. Any other public improvement which has been approved by the local legislative body.

(b) The property conveyed as set forth in par. (a) and the new property acquired shall both be located in the same municipality.

(c) The owner of such property shall be either a person, firm, corporation, partnership or association, and such ownership must be in substance rather than as to form.

(d) The owner of the property conveyed under threat of condemnation or by condemnation shall have been the owner of such property for at least 5 years prior to such conveyance.

(e) The property, which is acquired by the owner and for which an assessment freeze is sought, shall be used for the same general purposes as was the property conveyed or transferred either under threat of condemnation or by condemnation.

(f) The land acquired by the owner and for which an assessment freeze is sought shall not be less than 30,000 square feet in area or in the alternative, the improvements or structures located on the land shall not be less than 200,000 cubic feet in volume. The period of the assessment freeze shall not exceed 5 years from the year in which it is first granted. The maximum amount of the assessment freeze allowed shall not be greater than 50 per cent of the assessment of the property acquired and for which an assessment freeze is sought which would have been made by the assessor or the commissioner of taxation, as the case may be, had no assessment freeze been granted. In no event shall the assessment under such assessment freeze be less than the amount of the assessment of the property conveyed under threat of condemnation or by condemnation.

(g) The assessment freeze granted shall terminate in the first year of assessment following conveyance of said real property by the owner.

(h) Such other conditions may be set forth in the ordinance as the local legislative body determines.

(i) The improvements on the land acquired by the owner shall be new or the aggregate amount of such improvements made to existing structures shall be in excess of the assessment on the improvements on the real estate which was conveyed by the owner under threat of condemnation or by condemnation.

(j) In applying the provisions of this section real property functionally related to the real property conveyed under threat of condemnation or by condemnation shall be deemed an integral part of the property conveyed for the purposes of determining the assessment freeze.

(k) This section shall be applicable independent of whether the real property is conveyed under threat of condemnation or condemnation or whether an easement is granted for the purposes set forth in par. (a) 3. in lieu of condemnation.

(4) FINDINGS AND CERTIFICATION. The local assessor or the tax commissioner in such municipality shall, upon application by an owner seeking an assessment freeze, make a thorough investigation to ascertain whether such application meets the requirements of the ordinance enacted by the local legislative body. The assessor or tax commissioner, as the case may be, shall make findings to demonstrate that such application complies with the ordinance and shall submit a certification together with his findings to the local legislative body for approval. If the local legislative body determines from the tax commissioner's certification that an assessment freeze shall operate, the local legislative body shall by resolution provide for such assessment freeze. The local legislative body shall specify the period when such assessment freeze shall commence to operate and when new construction or remodeling of existing structures is required, shall specify the time within which such construction or remodeling shall be completed and the commencement date of the assessment freeze.

**History:** 1961 c. 683; 1961 s. 43.08 (2).

The uniformity clause, assessment freeze laws and urban renewal. 1965 WLR 885.

**70.11 Property exempted from taxation.** The property described in this section is exempted from general property taxes:

(1) PROPERTY OF THE STATE. Property owned by this state except land contracted to be sold by the state. This exemption shall not apply to land conveyed after September, 1933, to this state or for its benefit while the grantor or others for his benefit are permitted to occupy the land or part thereof in consideration for the conveyance; nor shall it apply to land devised to the state or for its benefit while another person is permitted by the will to occupy the land or part thereof.

(2) MUNICIPAL PROPERTY; EXCEPTION. Property owned by any county, city, village, town, school district, metropolitan sewerage district, municipal water district created under s. 198.22 or town sanitary district; lands belonging to cities of any other state used for public parks; land tax-deeded to any county or city before May 2; but any residence located upon property owned by the county for park purposes which is rented out by the county for a nonpark purpose shall not be exempt from taxation. Except as to land acquired under s. 59.965 (5) (d) this exemption shall not apply to land conveyed after August 17, 1961 to any such governmental unit or for its benefit while the grantor or others for his benefit are permitted to occupy the land or part thereof in consideration for the conveyance.

(3) COLLEGES AND UNIVERSITIES. (a) Grounds of any incorporated college or university, not exceeding 80 acres.

(b) The fact that college or university officers, faculty members, teachers, students or employes live on the grounds does not render them taxable. The leasing of land by a university or college, for educational or charitable purposes, shall not render it liable to taxation provided the income derived therefrom is used for the maintenance of the institution or for charitable purposes.

(c) All buildings, equipment and leasehold interests in lands described in ss. 36.06 (6) and 37.02 (3).

(3a) BUILDINGS AT GRAND ARMY HOME. All buildings, equipment and leasehold interests in lands described in s. 45.365 (4) [45.38].

(4) EDUCATIONAL, RELIGIOUS AND BENEVOLENT INSTITUTIONS; WOMEN'S CLUBS; HISTORICAL SOCIETIES; FRATERNITIES; LIBRARIES. Property owned and used exclusively by educational institutions offering regular courses 6 months in the year; or by churches or religious, educational or benevolent associations, including benevolent nursing homes and retirement homes for the aged, and also including property owned and used for housing for pastors and their ordained assistants, members of religious orders and communities, and ordained teachers, whether or not contiguous to and a part of other property owned and used by such associations or churches; or by women's clubs; or by domestic, incorporated historical societies; or by domestic, incorporated, free public library associations; or by fraternal societies operating under the lodge system (except university, college and high school fraternities and sororities), but not exceeding 10 acres of land necessary for location and convenience of buildings while such property is not used for profit. Property owned by churches or religious associations necessary for location and



convenience of buildings, used for educational purposes and not for profit, shall not be subject to the 10-acre limitation but shall be subject to a 30-acre limitation. Leasing such property to similar organizations for educational or benevolent purposes, where all the income derived therefrom is used for maintenance, shall not render the property taxable.

(4m) NONPROFIT HOSPITALS. Property which is used exclusively for the purposes of any hospital of 10 beds or more devoted primarily to the diagnosis, treatment or care of the sick, injured, or deformed, which hospital is owned and operated by a corporation, voluntary association, foundation or trust, no part of the net earnings of which inures to the benefit of any shareholder, member, director or officer, and which hospital is not operated principally for the benefit of or principally as an adjunct of the private practice of a doctor or group of doctors. The exemption herein granted shall be effective and apply to assessments of property for taxation made, or permitted to be made pursuant to s. 70.44, in the year 1957 and subsequent years.

(5) AGRICULTURAL FAIRS. Property owned and used exclusively by any state or county agricultural society, or by any other domestic corporation formed to encourage agricultural and industrial fairs and exhibitions and necessary for fairgrounds or for exhibition and sale of agricultural and dairy property, not exceeding 80 acres. The use of such property for celebrations or as places of amusement shall not render it taxable.

(6) FIRE COMPANIES. Property of any fire company used exclusively for its purposes.

(7) LAND OF MILITARY ORGANIZATIONS. Land owned by military organizations and used for armories, public parks or monument grounds but not used for private gain.

(8) TAXED IN PART. Where property for which exemption is sought pursuant to this section is used in part for exempt purposes and in part for pecuniary profit, then the same shall be assessed for taxation at such percentage of the full market value of said real and personal property as shall fairly measure and represent the extent of such use for pecuniary profit. In determining the amount of such assessment, the term "pecuniary profit" as used in this section is hereby defined as the use of any portion of said premises or facilities for purposes not directly included within the objects of such organization for which use compensation is received, and the space so used, the period of such use, and all other factors tending to measure the extent thereof, shall be considered in fixing the amount of such assessment. The term "pecuniary profit" as used in this section shall not be deemed to include such incidental income as that derived by such organization from occasional social affairs conducted principally by and for the members of such organization but which nonmembers may attend, nor any income derived from the resale of any merchandise given or donated to any charitable or benevolent society or association when such income is used for the purposes of such society or association. The use of "pecuniary profits" derived from the use of all or a portion of any premises shall not create an exemption in favor of such property. The occasional renting of such halls or buildings for public purposes shall not render them taxable, provided that all income derived therefrom be used for the upkeep and maintenance thereof.

(8m) PROPERTY OF THE U. S. GOVERNMENT. Where property owned by the U. S. government or any of its instrumentalities is leased to, used by or in the charge or possession of a person and is used for pecuniary profit, an amount equivalent to the real and personal assessments shall be placed on the assessment roll opposite the name of such person and the taxes thereon shall become due and payable at the same time and in the same manner as other property taxes. If such taxes become delinquent, the municipality which has assessed and levied such taxes shall collect the same in an action against such person brought in the circuit court of the county or counties in which such real property is located. No lien shall be asserted or enforced against any such property.

(9) MEMORIALS. All memorial halls and the real estate upon which the same are located, owned and occupied by any organization of United States war veterans organized pursuant to act of congress and domesticated in this state pursuant to the laws of this state, containing permanent memorial tablets with the names of former residents of any given town, village, city or county who lost their lives in the military or naval service of the state or the United States in any war inscribed thereon, and all personal property owned by such organizations, and all buildings erected, purchased or maintained by any county, city, town or village as memorials under s. 45.05 or 45.055. The renting of such halls or buildings for public purposes shall not render them taxable, provided that all income derived therefrom be used for the upkeep and maintenance thereof. Where such hall or building is used in part for exempt purposes and in part for pecuniary profit, it shall be assessed for taxation to the extent of such use for pecuniary profit as provided in sub. (8).

(10) Y.M.C.A. AND Y.W.C.A. Lands not exceeding 40 acres with the building thereon owned by the state association of Young Men's Christian Associations or Young

Women's Christian Associations not being within the limit of any incorporated city or village, organized under the laws of this state for moral, religious and educational purposes and used by it exclusively for holding summer training camps or assemblies for moral, religious and educational purposes. The benefits of this subsection shall cease to be enjoyed by such association if it shall at any time appear that a dividend has been declared on its stock, or that a division of profits has been made in any manner among all or any of its members.

(10m) LIONS FOUNDATION CAMPS FOR VISUALLY HANDICAPPED CHILDREN. Lands not exceeding 40 acres and the buildings thereon owned by the Wisconsin Lions Foundation and used as camps for visually handicapped children, so long as the property is used for such purposes and not for pecuniary profit of any individual.

(11) BIBLE CAMPS. All real property not exceeding 30 acres and the personal property situated therein, of any Bible camp conducted by a religious nonprofit corporation organized under the laws of this state, so long as the property is used for religious purposes and not for pecuniary profit of any individual.

(12) SCOUTS AND BOYS' CLUBS OF AMERICA. Property owned by the Boy Scouts of America, units of the Boys' Clubs of America organized in Wisconsin, the Girl Scouts or Camp Fire Girls or by any person as trustee for them which is used for the purposes of those organizations, provided no pecuniary profit results to any individual owner or member.

(13) CEMETERIES. Land owned by cemetery associations and used exclusively as public burial grounds and tombs and monuments therein, and privately owned burial lots; land adjoining such burial grounds, owned and occupied exclusively by the association for cemetery purposes; personal property owned by any cemetery association and necessary for the care and management of burial grounds.

(14) ART GALLERIES. Property of any public art gallery, if used exclusively for art exhibits and for art teaching, if public access to such gallery is free not less than 3 days in each week.

(15) COMMUNITY CENTERS. Property of any community center organized under section 43.51.

(16) LABOR TEMPLES. Property owned and used exclusively by any labor organization or by any domestic corporation whose members are workmen associated according to crafts, trades or occupations or their authorized representatives or associations composed of members of different crafts, trades or occupations, provided no pecuniary profit results to any member.

(17) FARMERS' TEMPLES. Property owned and used exclusively for social and educational purposes and for meetings by any corporation, all of whose members are farmers; provided no pecuniary profit results to any member.

(18) HOUSING. Property of housing authorities exempt from taxation pursuant to sections 66.39 (9) and 66.40 (22).

(19) INSTITUTIONS FOR DEPENDENT CHILDREN, ETC. All the real and personal property of any children's institution licensed for the care of dependent, neglected or delinquent children under s. 48.60 while the same is actually used for such purpose and all real and personal property of any institution for mentally deficient children described in s. 48.60 (2) (f) while the same is actually used, not for profit, for the care of mentally deficient children.

(20) PROPERTY HELD IN TRUST IN PUBLIC INTEREST. All real and personal property owned by or held in trust for any nonprofit organization and used for the purposes of preserving the native wild plant or animal life, or Indian mounds or other works of ancient man, or geological or geographical formations of scientific interest, or such part thereof as shall be held or used for such purpose, provided that such property is open to the public subject to reasonable restrictions and no pecuniary profit results from the use or holding or otherwise from any real or personal property herein exempted to any individual owner or member thereof or any associate of any owner or member. The exemption afforded by this subsection shall not be granted unless and until the county board of the county in which such property is located has approved thereof.

(21) TREATMENT PLANT AND POLLUTION ABATEMENT EQUIPMENT; LAGOON LANDS. (a) All property purchased, constructed, installed and operated with the approval of the committee on water pollution, state board of health, a city council, a village board or county board pursuant to s. 59.07 (53) or (85) for the purpose of abating or eliminating pollution of the air, and all property purchased, constructed, installed and operated with the approval of the department of resource development for the purposes of abating or eliminating pollution of the air or waters of the state.

(b) A prerequisite to exemption under this subsection shall be the requirement of filing an annual calendar year operating statement on such pollution elimination or abatement property with the department of taxation on or before April 1 of each year.

(c) In computing operating costs, taxpayers that have elected amortization deduction under s. 71.04 (2b) shall claim such accelerated amortization as a deduction in the annual operating statement required to be filed under par. (b). Once a property, covered by this subsection, has been fully amortized or depreciated and amortized no further deduction shall be allowed under this subsection in the computation of gain or loss from operating such pollution abatement properties. No loss from operation in a previous year shall be allowed under this subsection as a carry-forward adjustment to the current year's operating statement required hereunder.

(d) The books and records of owners of property covered by this subsection shall be open to examination by representatives of the department of resource development, state board of health and department of taxation.

(e) On or before June 1 of each year the department of taxation shall notify the local assessor of each taxation district wherein such property is located as to the taxability or nontaxability of such property.

(22) CAMPS FOR HANDICAPPED. Lands not exceeding 10 acres and the buildings thereon owned by the Wisconsin Easter Seal Society for Crippled Children and Adults, Incorporated, and known as Camp Wawbeek, used for camps for physically handicapped children and adults and not to exceed 371 acres of wooded and meadowland adjacent thereto used in connection therewith, excluding a caretaker's home and 10 acres of land in connection therewith, so long as the property is used solely for such purposes and not for pecuniary profit of any individual.

(23) SHELTERS. Any shelter or portion of a structure constructed and used exclusively for the protection of human life and records against nuclear attack and approved as sufficient for such purpose by the local civil defense and disaster control authority and the local assessor.

(24) PROPERTY IN CONSERVATION AREA. (a) Any city, town or village may establish a conservation area (hereafter in this subsection referred to as "area") by resolution of its governing board. Such resolution shall state:

1. The boundaries of the area;
2. The substandard, outworn or outmoded condition of the industrial, commercial or residential buildings in the area;
3. That such conditions impair the economic value of the area;
4. That the continuation of such conditions depreciates values, impairs investments and reduces the capacity to pay taxes;
5. That it is necessary to create with proper safeguards inducements and opportunities for the employment of private investment and equity capital in the replanning, rehabilitation and conservation of the area;
6. That through rehabilitation, conservation or replanning the area may improve the general welfare of the city, town or village and protect its tax base;
7. That by virtue of additions, betterments or alterations made to the structures in the area, the health, safety, morals, welfare and reasonable comfort of the citizens will be protected and enhanced.

(b) Any improvement made by an owner commenced after the adoption of a local ordinance or resolution, through private investment to any existing completed structure in the area shall be deemed to be made for the purposes and objectives of the area and shall be excluded by the assessor of such locality in arriving at the assessment of the real estate, but not to exceed the maximum amount established by the municipality in the exemption period specified in par. (c), provided that the actual cost of such additions, betterments or alterations to the owner of the property is \$200 or greater.

(c) The assessment exemption granted by this subsection may continue for 5 assessment years and shall not be extended beyond that time. The maximum value of any assessment exclusion for said 5-year period shall be either \$1,000 or 10% of the value of the improved property. The governing body of a municipality coming under this subsection shall determine which statutory maximum shall apply to the municipality and then shall set the maximum for the municipality, which shall be equal to or lower than the chosen statutory maximum.

(d) Whenever an owner of property within the area has made such improvements, alterations or additions for the purpose of enhancing the value of the real estate and to comply with the requirements of the resolution creating the area, such owner may apply to the assessor, or to the tax commissioner in any city, town or village having such official, requesting that an exemption be granted from that part of the tax assessment against his property which would otherwise be levied except for such exemption, but in no event

shall an exemption be granted in excess of the maximum amount established under par. (c). Such owner shall file an affidavit in the form approved by the assessor or tax commissioner, setting forth the date when such improvements, additions or betterments were completed, their actual cost, their nature and description, and the manner in which the real estate will be improved as a result of such additions, betterments or improvements, together with such other information as the assessor or tax commissioner requires. Within 90 days from the date such affidavit is filed, the assessor or commissioner shall communicate his decision to the owner as to whether or not the exemption is granted. If the exemption is refused a review of the determination of the assessor or commissioner shall be had before the board of review at the earliest time the board is in regular session. The determination of the board of review shall be final and conclusive and no appeal shall lie with respect thereto.

(e) The commissioner, or the assessor, shall in the event an exemption is granted in accordance with this subsection certify to the governing body of such city, town or village that the exemption has been granted and shall specify assessment dates on which such exemption shall operate and shall state briefly the reasons why the exemption is accorded. The commissioner, or the assessor as the case may be, shall then enter such exemption upon the assessment roll opposite the property affected by the exemption.

(g) The governing body of any city, town or village may by ordinance or resolution establish procedures for giving effect to this subsection not in conflict therewith.

(h) The improvements herein contemplated must be done pursuant to a permit from the local building inspector if a permit is required for the particular type of improvement.

(25) **NONPROFIT MEDICAL RESEARCH FOUNDATIONS.** Property owned and operated by a corporation, voluntary association, foundation or trust, no part of the net earnings of which inure to the benefit of any shareholder, member, director or officer thereof, which property is used exclusively for the purposes of: a) medical and surgical research the knowledge derived from which is applied to the cures, prevention, relief and therapy of human diseases; b) providing instruction for practicing physicians and surgeons, promoting education, training, skill and investigative ability of physicians, scientists and individuals engaged in work in the basic sciences which bear on medicine and surgery; or c) providing diagnostic facilities and treatment for deserving destitute individuals not eligible for assistance from charitable or governmental institutions. Such corporation, voluntary association, foundation or trust must have received a certificate under sec. 501 (c) (3) of the internal revenue code as a nonprofit organization exempt for income tax purposes.

(26) **PROPERTY OF INDUSTRIAL DEVELOPMENT AGENCIES.** All real and personal property owned by an industrial development agency formed under s. 59.071. Any such property subject to contract of sale or lease shall be taxed as personal property to the vendee or lessee thereof.

**History:** 1961 c. 58, 61, 74, 383, 425, 662, 683; 1963 c. 436, 481, 508, 559; 1965 c. 43, 249, 433, 614; 1967 c. 64, 83, 144, 211 s. 21 (2); 1967 c. 279, 304.

**Cross References:** For other exemptions from taxation, see 1.04, U.S. sites; 70.112, specially taxed property; 70.40, banks and trust companies; 70.41, stored grain; 70.415, scrap metal; 70.42, coal docks; 70.421, petroleum; 70.423, beekeepers; 70.425, mink; 76.23, utilities.

See 70.175 for provision for school tax on residential property owned by county from which the county derived income.

"Charitable" and "benevolent" discussed as to tax exemptions. *Associated Hospital Service v. Milwaukee*, 13 W (2d) 447, 109 NW (2d) 271.

An educational and benevolent association, which is the cestui of a trust, may be an "owner" of property within the meaning of (4) so as to be entitled to exemption from property taxes, although legal title is vested in the trustee, but whether such a cestui is such an owner will depend on whether control over the use and title of the property by the association is sufficiently complete to constitute practical ownership by it. Property of an incorporated educational and benevolent association is not barred from tax exemption by the fact that the association is incorporated in another state. *Hahn v. Walworth County*, 14 W (2d) 147, 109 NW (2d) 653.

See note to 75.61, citing *Hahn v. Walworth County*, 14 W (2d) 147, 109 NW (2d) 653.

Under (4m) the word "inures" was not confined to meaning "paid," and the property of a nonstock hospital corporation, which had paid no net earnings to members

but which had a debt-retirement plan that would increase the net capital assets from year to year, with such assets available to the members on dissolution of the corporation or on a sale of its assets, was not exempt from taxation where it did not appear that the corporate articles did not restrict such distribution. *Bethel Convalescent Home v. Richfield*, 15 W (2d) 1, 111 NW (2d) 913.

The language of (4m) does not limit the meaning of the word "hospital" to a restricted consideration of its primary purpose or to a typical small hospital offering limited facilities, but recognizes the primary purpose of an exempted hospital and by that token recognizes such a hospital may have other legitimate purposes. If a secondary purpose of a hospital is generally recognized as a desirable purpose of a modern hospital, it is legitimate for the purposes of tax exemption under (4m), which does not require uniformity of purpose except for the primary purpose of the hospital. *Columbia Hospital Asso. v. Milwaukee*, 35 W (2d) 660, 151 NW (2d) 750.

Term "residence" in (2) is defined as 107.  
 any structure of a residential nature and The uniformity clause, assessment freeze  
 does not include the land. 53 Atty. Gen. laws and urban renewal. 1965 WLR 385.

70.111 Personal property exempted from taxation. The property described in this section is exempted from general property taxes:

(1) JEWELRY, HOUSEHOLD FURNISHINGS AND APPAREL. Personal ornaments and jewelry, family portraits, private libraries, musical instruments, household furniture and furnishings, apparel, bicycles, and firearms if such items are kept for personal use by the owner.

(2) ANIMALS. Farm poultry, farm animals and fur-bearing animals under 4 months of age.

(3) BOATS. Watercraft employed regularly in interstate traffic. Watercraft belonging to nonresidents of this state and laid up for repairs. All pleasure watercraft belonging to Wisconsin residents and used by members of a family exclusively for recreational purposes.

(4) CROPS. Growing crops including nursery stock and trees growing for sale as such, medicinal plants and plants growing in greenhouses or under hotbeds, sash or lath.

(5) FAMILY SUPPLIES. Provisions and fuel sufficient to sustain the owner's family 6 months; but no person paying board shall be deemed a member of a family.

(6) STOCK FEED. Hay, grain and other feed raised on farms for feeding thereon and not for sale.

(7) HORSES, ETC. All horses, mules, wagons, carriages, sleighs, harnesses.

(9) TOOLS, MACHINERY. The tools of a mechanic kept and used in his trade and farm, orchard and garden machinery implements and tools, actually used in the operation of any farm, orchard or garden, or any new farm machinery, stocked and owned by a retailer for farm use.

(10) ORIGINAL PACKAGES. (a) Merchandise shipped into this state and placed in storage in the original package in a commercial storage warehouse or on a public wharf shall while so in storage be considered in transit and not subject to taxation, but no portion of a premises owned or leased by a consignor or consignee shall be deemed to be a public warehouse despite any licensing as such.

(b) 1. Merchandise produced or manufactured in this state, when in a commercial storage warehouse or on a public wharf in this state in the custody of the operator of such warehouse or wharf, which merchandise is intended for shipment and shipped directly from such warehouse or wharf to a destination outside this state in the same package or container in which stored in such warehouse or on such wharf, while so in storage, shall be considered in transit and exempt from personal property taxation, except as hereinafter provided.

2. For the purposes of this paragraph, merchandise shall be deemed to have been shipped directly to a destination outside this state if, and only if, prior to the May 1 next succeeding the date on which exemption of such merchandise was granted under this paragraph: a. Such merchandise was, in fact, shipped directly to a destination outside this state; or b. Such merchandise was transferred directly to the custody of a carrier and was, by such carrier, or a connecting carrier, transported to a destination outside this state; or c. Such merchandise was transferred directly to the custody of a person who was then the operator of a commercial storage warehouse or public wharf and it was from his custody shipped directly to a destination outside this state.

2a. The exemption shall apply to bulk powdered milk products when in a commercial storage warehouse in this state intended for shipment and ultimately shipped to a destination outside this state whether in the same package or container, or whether returned for repackaging, as long as the product stored is in no way reprocessed or in any way changed.

3. No exemption shall be allowed under this paragraph unless the owner of such merchandise files a sworn statement with the assessor for the district in which the merchandise would be assessed if not exempt, not later than May 25 of the year for which exemption is sought, stating that he was the owner of such property on May 1, describing such property and stating the quantity, value and location thereof as of May 1, and attesting that such merchandise was produced or manufactured in this state and is intended for shipment directly from such warehouse or wharf for sale, consignment or use outside this state (whether the precise destination is then known or not) in the same package in which stored as of May 1 in such warehouse or on such wharf.

4. No exemption shall be allowed under this paragraph for any merchandise which was exempt from taxation pursuant to such paragraph in any prior year.

5. Any merchandise accorded exemption under this paragraph in any year when, for any reason, such merchandise was not entitled to such exemption, shall be treated as property omitted from assessment, and shall thereafter be assessed as omitted property, as provided in s. 70.44.

6. On or before May 25 of the year following the granting of an exemption for merchandise under this paragraph, the person owning such merchandise at the time of exemption shall file with the assessor for the district in which the merchandise would have been assessed if not exempt under this paragraph, a sworn statement on a form to be prepared by the department of taxation disclosing whether all such merchandise was in fact shipped prior to the May 1 following the May 1 on which the exemption was granted to a destination outside the state by any of the means specified in subd. 2, and if not, the quantity and value of such merchandise as remained in the warehouse on the second May 1 and the quantity, value and destination of any such merchandise as was transferred from the warehouse prior to the second May 1 by any means not included in subd. 2. If such affidavit is not so filed, all the merchandise for which exemption was granted for the May 1 of the previous year shall be assessed as omitted property not entitled to exemption under this paragraph.

7. For the purposes of this subsection "commercial storage warehouse" or "public wharf" is any warehouse, dock or port facility operated by any person engaged in the business of storing as bailee for hire and for profit who is licensed under s. 99.02 or 100.13. But no portion of a warehouse, dock or port facility owned by the owner, purchaser or consignee of merchandise for which exemption is sought under this subsection, or leased to or operated by such owner or any affiliate or subsidiary of such owner, or any corporation, any substantial part of whose capital stock is owned by stockholders of such owner, or leased to or operated by any individual related to such owner within any of the degrees of consanguinity or affinity set out in s. 71.09 (6) (b), shall be a "commercial storage warehouse" or "public wharf" for purposes of this subsection.

8. For the purposes of this subsection, it shall be presumed that a warehouse, dock or port facility is not operated by a person "engaged in the business of storing as bailee for hire and for profit" if the warehouseman operating the warehouse, dock or port facility wherein merchandise claimed to be exempt under this paragraph is stored: a. Has less than 3 customers; or b. Obtained more than 70 per cent of his gross storage revenue for his preceding fiscal year from any one bailor; or c. Utilizes more than 70 per cent of his utilized storage space on the May 1 for which exemption is claimed for the storage of merchandise of any one bailor.

(11) **CHEESE.** Natural cheese owned by the Wisconsin primary manufacturer or by any other person while in storage for the purpose of further aging in preparation for cutting, packaging or other processing.

(12) **LEAF TOBACCO.** Unmanufactured leaf tobacco as produced and packaged by the farmer and held by him or any other person while in storage for the purpose of aging in preparation for cutting, packaging or other processing, if it was assessed and taxed in any prior year.

(14) **MILKHOUSE EQUIPMENT.** Milkhouse equipment used by a farmer, including mechanical can coolers, bulk tanks and hot water heaters. This exemption shall apply whether such equipment is deemed personal property or is so affixed to the realty as to be classified in the category of real estate.

(16) **TOBACCO.** Tobacco pledged as security for the payment of any nonrecourse loan or loans granted by the United States or any agency thereof.

**History:** 1961 c. 14, 639, 688; 1963 c. 351; 1965 c. 266.

**70.112 Property exempted from taxation because of special tax.** The property described in this section is exempted from general property taxes:

(1) **MONEY AND INTANGIBLE PERSONALTY.** Money and all intangible personal property, such as credit, checks, notes, bonds, stocks and other written instruments.

(2) **INSURANCE COMPANIES.** Personal property of insurance companies organized or doing business in this state, necessary for the operation of such business.

(3) **TRUST CORPORATIONS.** Personal property of domestic trust and annuity corporations.

(4) **SPECIAL PROPERTY AND GROSS RECEIPTS TAXES OR LICENSE FEES.** All special property assessed under ch. 76 and such property of any telephone company, car line company, and electric co-operative association as is used and useful in the operation of the business of such company or association. Nothing herein provided shall exclude any real estate from special assessments for local improvements under s. 66.64, nor any property which is separately accounted for under s. 196.59.

(5) **MOTOR VEHICLES, BICYCLES, SNOWMOBILES.** Every automobile, motor bicycle, motor bus, motorecycle, motor-driven cycle, motor truck, power-driven cycle, road tractor, school bus, snowmobile, station wagon, truck tractor, or other similar motor vehicle, or trailer or semitrailer used in connection therewith.

(6) **AIRCRAFT.** Every aircraft.

(7) **MOBILE HOMES.** Every mobile home as defined in s. 66.058, except mobile homes situated in towns which have not adopted and in effect an ordinance licensing or assessing mobile homes or mobile home parks under s. 66.058.

**History:** 1963 c. 280; 1965 c. 249; 1967 c. 292.

**70.113 State aid to towns; state forest lands; hunting and fishing grounds.** As soon after April 20 of each year as is feasible the conservation commission shall pay to the town treasurer the sum of 30 cents per acre as a grant out of the appropriation made by s. 20.370 (9) (vc) on each acre situated in the town of state forest lands, as defined in s. 23.02 (1), and state public shooting, trapping or fishing grounds and reserves or refuges operated thereon, acquired at any time under s. 23.09 (7) (d) 1 or 3, 29.10 (1943 Stats.), 29.571 (1) or from the appropriations made by s. 20.370 (1) (kz) and (2) (kz) by the conservation commission or leased from the federal government by the conservation commission.

**History:** 1963 c. 400; 1965 c. 433 s. 121; 1967 c. 110, 291 s. 14.

**70.114 Payment of school tax on tax-exempt lands.** (1) Notwithstanding any other provision in this chapter, all land owned by the state, or by any county in such county or in any other county, or by any city, village, town or other municipality, or by any agency of any of the foregoing, which is residential property and is a part of, used by or held and kept for the purposes of a public educational institution shall be subject to any tax levied for school purposes the same as other real estate. If such taxes are not paid, such lands shall be subject to tax sale as are privately owned lands.

(2) "Residential property" as used in this section includes:

(a) Vacant platted land situated in a residential area and which is not an integral part of the grounds of a public institution.

(b) Buildings or structures, including the land surrounding and appurtenant thereto, designed for and used as a private dwelling accommodation or private living quarters.

(3) "Residential property" as used in this section does not include dormitories, cottages, houses or other buildings or structures, including the land surrounding and appurtenant thereto, which are maintained for and are used as housing accommodations or living quarters for:

(a) Students attending a public educational institution and not employed thereby except in a minor capacity as provided in sub. (4).

(b) The officer or employe of a public educational institution who is the chief executive or head administrator of such institution.

(c) Other employes of a public educational institution, only if such premises are an integral part of the grounds of such institution.

(4) For the purpose of this section a person shall be considered a student notwithstanding that, in addition to taking courses of study at an educational institution, such person is employed by such institution in a minor capacity other than as a part of the instructional or research staff thereof.

(5) For the purpose of this section the grounds of a public institution consist of all the land comprising the compact contiguous area that includes within its boundaries, along with other land, the land upon which the main or principal buildings of the institution are located. Land which adjoins the land upon which the main or principal buildings of an institution are located constitutes a part of the grounds thereof and parcels separated only by a street or other public highway shall be considered adjoining lands. Athletic fields and premises used as lots for parking or storage of vehicles owned or operated by the educational institution shall constitute a part of the grounds thereof wherever located.

(6) "Residential area" as used in this section means those tracts or parcels of land that are:

(a) Platted and are within a city or village.

(b) Platted and adjoin platted lands in a city or village.

(c) Unplatted but are essentially urban in nature and location.

**70.115 Taxation of real estate held by state of Wisconsin investment board.** All real estate owned or held by any of the funds invested by the state of Wisconsin investment board (other than the constitutional trust funds) shall be assessed and taxed in the same manner as privately owned real estate. Such taxes shall be paid out of the fund to

which the lands belong or for whose benefit they are held. If such taxes are not paid, the real estate shall be subject to tax sale as are privately owned lands.

**70.116 Taxation of university agricultural lands.** All agricultural lands owned or held by the board of regents of the university of Wisconsin including those used for experimental purposes shall be subject only to the tax levied for school purposes the same as other real estate. If such taxes are not paid, the real estate shall be subject to tax sale as are privately owned lands.

**70.117 Taxation of certain agricultural land owned by the state.** Notwithstanding any provision of section 70.11, all agricultural land owned by the state and operated by the state department of public welfare or the state board of health in connection with state curative, penal and correctional institutions under its supervision shall be subject to any tax levied for school purposes the same as other real estate. If such taxes are not paid, the real estate shall be subject to tax sale as are privately owned lands.

**70.118 Payments by state for services on tax exempt lands.** Payments shall be made by the state for the following services:

(1) By the conservation commission out of the appropriations made by s. 20.370 for water, sewerage service, electrical and other municipally owned public utility services furnished by any municipality to property of the state under the jurisdiction of the conservation commission.

(2) By the conservation commission out of the appropriation made by s. 20.370 for any service available to others for a fee or under the general property tax or which is not otherwise available, including fire and police protection under agreements negotiated by the conservation commission with any municipality.

**History:** 1963 c. 400; 1965 c. 433 s. 121; 1967 c. 291 s. 14.

**70.12 Real property, where assessed.** Except in cities of the first class, all real property not expressly exempt from taxation shall be entered upon the assessment roll in the assessment district where it lies.

**70.13 Where personal property assessed.** (1) All personal property shall be assessed in the assessment district where the same is located or customarily kept except as otherwise specifically provided. Personal property in transit within the state on the first day of May shall be assessed in the district in which the same is intended to be kept or located, and personal property having no fixed location shall be assessed in the district where the owner or the person in charge or possession thereof resides, except as provided in subsection (5) of this section.

(2) Saw logs or timber in transit, which are to be sawed or manufactured in any mill in this state, shall be deemed located and shall be assessed in the district in which such mill is located. Saw logs or timber shall be deemed in transit when the same are being transported either by water or rail, but when such logs or timber are banked, decked, piled or otherwise temporarily stored for transportation in any district, they shall be deemed located, and shall be assessed in such district.

(3) On or before the tenth day of May in each year the owner of such logs or timber shall furnish the assessor of the district in which such mill is located a verified statement of the amount, character and value of all such logs and timber in transit on the first day of May preceding, and to the assessor of the district in which any such logs and timber were located on the first day of May preceding, he shall furnish a like verified statement of the amount, character and value thereof. Any assessment made in accordance with such statement shall be valid and binding on the owner notwithstanding any subsequent change as to the place where the same may be sawed or manufactured. If the owner of such logs or timber shall fail or refuse to furnish the statement herein provided for, or shall intentionally make a false statement, he shall be subject to the penalties prescribed by section 70.36.

(5) As between school districts, the location of personal property for taxation shall be determined by the same rules as between assessment districts; provided, that whenever the owner or occupant shall reside upon any contiguous tracts or parcels of land which shall lie in two or more assessment districts, then the farm implements, live stock, and farm products of such owner or occupant used, kept, or being upon such contiguous tracts or parcels of land, shall be assessed in the assessment district where such personal property is customarily kept.

(6) No change of location or sale of any personal property after the first day of May in any year shall affect the assessment made in such year.

(7) Saw logs or timber removed from public lands during the year next preceding the first day of May or having been removed from such lands and in transit therefrom on



the first day of May, shall be deemed located and assessed in the assessment district wherein such public lands are located and shall be assessed in no other assessment district. Saw logs or timber shall be deemed in transit when the same are being transported. On or before May 10 in each year the owner of such logs or timber shall furnish the assessor of the assessment district wherein they are assessable a verified statement of the amount, character and value of all such logs and timber. If the owner of any such logs or timber shall fail or refuse to furnish such statement or shall intentionally make a false statement, he shall be subject to the penalties prescribed by section 70.36. This subsection shall supersede any provision of law in conflict therewith. The term "owner" as used in this subsection is deemed to mean the person owning the logs or timber at the time of severing. "Public lands" as used in this subsection shall mean lands owned by the United States of America, the state of Wisconsin or any political subdivision of this state.

Road construction machinery owned by a Minnesota company brought to Wisconsin on a road job and left here less than a year can be taxed by the town where located on the assessment date. *Cady v. Alexander Construction Co.* 12 W (2d) 236, 107 NW (2d) 267. Steel purchased for use in highway construction which was only present in a village for a few weeks was not taxable by the village. *F. F. Mengel Co. v. North Fond du Lac*, 25 W (2d) 611, 131 NW (2d) 283.

**70.14 Incorporated companies.** The residence of an incorporated company, for the purposes of s. 70.13, shall be held to be in the assessment district where the principal office or place of business of such company shall be.

**70.15 Assessment of vessels.** (1) That in consideration of an annual payment into the treasury of any town, village or city where such property is assessable by the owner of any steam vessel, barge, boat or other water craft, owned within this state, or hailing from any port thereof, and employed regularly in interstate traffic of a sum equal to one cent per net ton of the registered tonnage thereof, said steam vessel, barge, boat or other water craft shall be and the same is hereby made exempt from further taxation, either state or municipal.

(2) The owner of any steam vessel, barge, boat or other water craft, hailing from any port of this state, "and so employed regularly in interstate traffic," desiring to comply with the terms of this section, shall annually, on or before the first day of May, file with the clerk of such town, village or city a verified statement, in writing, containing the name, port of hail, tonnage and name of owner of such steam vessel, barge, boat or other water craft, and shall thereupon pay into the said treasury of such town, village or city a sum equal to one cent per net ton of the registered tonnage of said vessel, and the treasurer shall thereupon issue his receipt therefor. All vessels, boats or other water craft not regularly employed in interstate traffic and all private yachts or pleasure boats belonging to inhabitants of this state, whether at home or abroad, shall be taxed as personal property.

**70.16 Leaf tobacco.** Leaf tobacco, whether in the hands of the grower or dealer, shall be listed and valued by the assessor of the assessment district where the same is located on May first of the year in which the assessment is to be made, and no tobacco then located in this state shall be considered in transit unless it has actually been started on its journey or has been delivered and consigned to a common carrier for shipment. Any assessor who shall knowingly fail to list and value according to law any and all leaf tobacco located in his district on May first of the year of making his assessment shall be punished as provided in s. 946.12.

**70.17 Lands, to whom assessed; buildings on exempt lands.** (1) Real property shall be entered in the name of the owner, if known to the assessor, otherwise to the occupant thereof if ascertainable, and otherwise without any name. The person holding the contract or certificate of sale of any real property contracted to be sold by the state, but not conveyed, shall be deemed the owner for such purpose. The undivided real estate of any deceased person may be entered to the heirs of such person without designating them by name. The real estate of an incorporated company shall be entered in the same manner as that of an individual. Improvements on leased lands may be assessed either as real property or personal property.

(2) All lands which have been or may be contracted for sale by any county shall be assessed and taxed to the parties contracting therefor.

(2), created by ch. 349, Laws 1933, was not repealed by ch. 444, Laws 1933. 55 Atty. Gen. 72.

**70.174 Improvements on government-owned land.** Improvements made by any person on land within this state owned by the United States may be assessed either as real or personal property to the person making the same, if ascertainable, and otherwise to the occupant thereof or the person receiving benefits therefrom.

**70.175 School tax on county land.** (1) Real estate not exceeding one acre in area, together with the improvements thereon, otherwise exempt, owned by a county and from which the county receives income, in the form of rentals or otherwise, from persons occupying such premises shall be subject to the tax levied for school purposes in the same manner as other real estate; provided that the persons occupying such premises have a child or children attending or legally entitled to attend the public school in the school district in which the property is located.

(2) Such taxes shall be paid by the county in the same manner as other real estate taxes are paid; upon receipt of such taxes the local treasurer shall pay the same to the treasurer of the school district in which the property is located.

**Cross Reference:** See 70.11 (2) for provision exempting certain county land from taxation.

**70.18 Personal property, to whom assessed.** (1) Personal property shall be assessed to the owner thereof, except that when it is in the charge or possession of some person other than the owner it may be assessed to the person so in charge or possession of the same. Telegraph and telephone poles, posts, railroad ties, lumber and all other manufactured forest products shall be deemed to be in the charge or possession of the person in occupancy or possession of the premises upon which the same shall be stored or piled, and the same shall be assessed to such person, unless the owner or some other person residing in the same assessment district, shall be actually and actively in charge and possession thereof, in which case it shall be assessed to such resident owner or other person so in actual charge or possession; but nothing contained in this clause shall affect or change the rules prescribed in s. 70.13 respecting the district in which such property shall be assessed.

(2) Goods, wares and merchandise in storage in a commercial storage warehouse or on a public wharf, except as provided in s. 70.111 (10) (a) and (b), shall be assessed to the owner thereof and not to the warehouse or public wharf, if the operator of the warehouse or public wharf furnishes to the assessor the names and addresses of the owners of all goods, wares and merchandise not exempt from taxation.

(3) Upon the receipt of such information relating to goods, wares and merchandise owned in some other assessment district from that in which the warehouse is located, the assessor shall promptly transmit the same to the assessor of the proper assessment district. Such assessor shall thereupon assess the goods, wares and merchandise to the owners thereof.

**70.19 Assessment, how made; liability and rights of representative.** (1) When personal property shall be assessed to some person in charge or possession thereof other than the owner or person beneficially entitled thereto as hereinbefore provided, the assessment thereof shall be entered upon the assessment roll separately from the same person's assessment of his own personal property, adding to his name upon such roll words briefly indicating that such assessment is made to him as the person in charge or possession thereof as occupant or possessor of the premises on which such property is stored or piled or as the husband, agent, lessee, occupant, mortgagee, pledgee, executor, administrator, trustee, assignee, receiver or other representative of the owner or person beneficially entitled thereto; but a failure to enter such assessment separately or to indicate the representative capacity or other relationship of the person assessed shall not affect the validity of the assessment.

(2) The person so assessed shall be personally liable for the tax thereon. He shall have a personal right of action against the owner or person beneficially entitled to such property for the amount of such taxes and shall have a lien therefor upon such property with the rights and remedies for the preservation and enforcement of such lien provided in sections 289.45 and 289.48, and shall be entitled to retain possession of such property until the owner or person beneficially entitled thereto shall have paid the tax thereon or shall have reimbursed the person assessed for such tax if paid by him. Such lien and right of possession shall relate back and exist from the time as of which such assessment is made, but may be released and discharged by giving to the person assessed such undertaking or other indemnity as he may accept or by giving to him a bond in such amount and with such sureties as shall be directed and approved by the county judge of the county in which such property is assessed, upon eight days' notice to the person assessed, which bond shall be conditioned to hold and keep the person against whom such assessment is made free and harmless from any and all costs, expense, liability or damage by reason of such assessment.

**70.20 Owner's liability when personalty assessed to another; action to collect.** (1) When personal property shall be assessed to some person in charge or possession

thereof, other than the owner, such owner as well as the person so in charge or possession shall be liable for the taxes levied pursuant to such assessment; and the liability of such owner may be enforced in a personal action as for a debt. Such action may be brought in the name of the town, city or village in which such assessment was made, if commenced before the time fixed by law for the return of delinquent taxes, by direction of the treasurer or tax collector of such town, city or village. If commenced after such a return, it shall be brought in the name of the county or other municipality to the treasurer or other officer of which such return shall be made, by direction of such treasurer or other officer. Such action may be brought in any court of this state having jurisdiction of the amount involved and in which jurisdiction may be obtained of the person of such owner or by attachment of the property of such owner.

(2) The remedy of attachment may be allowed in such action upon filing an affidavit of the officer by whose direction such action shall be brought, showing the assessment of such property in the assessment district, the amount of tax levied pursuant thereto, that the defendant was the owner of such property at the time as of which the assessment thereof was made, and that such tax remains unpaid in whole or in part, and the amount remaining unpaid. The proceedings in such actions and for enforcement of the judgment obtained therein shall be the same as in ordinary actions for debt as near as may be, but no property shall be exempt from attachment or execution issued upon a judgment against the defendant in such action.

(3) The assessment and tax rolls in which such assessment and tax shall be entered shall be prima facie evidence of such assessment and tax and of the justice and regularity thereof; and the same, with proof of the ownership of such property by the defendant at the time as of which the assessment was made and of the nonpayment of such tax, shall be sufficient to establish the liability of the defendant. Such liability shall not be affected and such action shall not be defeated by any omission or irregularity in the assessment or tax proceedings not affecting the substantial justice and equity of the tax. The provisions of this section shall not impair or affect the remedies given by other provisions of law for the collection or enforcement of such tax against the person to whom the property was assessed.

**70.21 Partnership; estates in hands of executor; personal property, how assessed.**

The personal property of a partnership may be assessed in the names of the persons composing such partnership, so far as known or in the firm name or title under which the partnership business is conducted, and each partner shall be liable for the taxes levied thereon. Undistributed personal property belonging to the estate of a person deceased shall be assessed to the executor or administrator if one shall have been appointed and qualified, on the first day of May in the year in which the assessment is made, otherwise it may be assessed to the estate of such deceased person, and the tax thereon shall be paid by the executor or administrator if one be thereafter appointed, otherwise by the person or persons in possession of such property at the time of the assessment.

**70.22 Personal property being administered, how assessed.** (1) In case one or more of two or more executors of the will or administrators or trustees of the estate of a decedent, whose domicile at the time of his decease was in this state, shall not be residents within the state, the taxable personal property belonging to such estate shall be assessed to the executors, administrators or trustees residing in this state. In case there shall be two or more executors, administrators or trustees of the same estate residing in this state, but in different assessment districts, the assessment of such personal property shall be in the name of all such executors, administrators or trustees. In case the executor, administrator, trustee, or all of them if more than one, shall not reside in this state, such property may be assessed in the name of such executors or administrators or in the name of such estate.

(2) The taxes imposed pursuant to such assessment may be enforced as a claim against the estate, upon presentation of such claim by the treasurer of such district to the court in which the proceedings for the probate of such estate are pending, and upon due proof such court shall allow and order the same to be paid; and before the allowance of the final account of a nonresident executor, administrator or trustee the court shall ascertain whether there are or will be any taxes remaining unpaid or to be paid on account of personal property belonging to the estate, and shall make such order or direction as may be necessary to provide for the payment thereof. The foregoing provisions shall not impair or affect any remedy given by other provisions of law for the collection or enforcement of taxes upon personal property assessed to executors, administrators or trustees.

**70.23 Duties of assessors; unincorporated villages.** (1) The assessor shall enter upon the assessment roll opposite to the name of the person to whom assessed, if any, as

before provided in regular order as to lots and blocks, sections and parts of sections (except that so much as is within the limits of an incorporated village or unincorporated village the limits of which have been designated by the town board, shall be assessed in one part of the roll from the best information he can obtain), a correct and pertinent description of each parcel of real property in the assessment district not exempt from taxation and the number of acres in each tract containing more than one acre.

(2) When two or more lots or tracts owned by the same person are deemed by the assessor so improved or occupied with buildings as to be practically incapable of separate valuation, they may be entered as one parcel. Whenever any tract, parcel or lot of land shall have been surveyed and platted and a plat thereof recorded according to law, the assessor shall designate the several lots and subdivisions of such platted ground as they are fixed and designated by such plat.

**70.24 Public lands and land mortgaged to state.** The secretary of state shall annually, before the first day of May, make and transmit to the county clerk of each county an abstract containing a correct and full statement and description of all public lands sold and not patented by the state, and of all lands mortgaged to the state lying in his county; and immediately on receipt thereof the county clerk shall make and transmit to the clerk of each town or city in the county a list from said abstract of such lands lying in such town or city, if any. Every assessor shall enter on the assessment roll, in a separate column, under distinct headings, a list of all such public and mortgaged lands, and the same shall be assessed and taxed in the same manner as other lands, without regard to any balance of purchase money or loans remaining unpaid on the same.

**70.25 Lands, described on rolls.** In all assessments and tax rolls, and in all advertisements, certificates, papers, conveyances or proceedings for the assessment and collection of taxes, and proceedings founded thereon, as well heretofore as hereafter, any descriptions of land which shall indicate the land intended with ordinary and reasonable certainty and which would be sufficient between grantor and grantee in an ordinary conveyance shall be sufficient; nor shall any description of land according to the United States survey be deemed insufficient by reason of the omission of the word quarter or the figures or signs representing it in connection with the words or initial letters indicating any legal subdivision of lands according to government survey. Where a more complete description may not be practicable and the deed or a mortgage describing any piece of real property is recorded in the office of the register of deeds for the county, an abbreviated description including the volume and page where recorded, and the section, village or city where the property is situated, shall be sufficient. Where a more complete description may not be practicable, and the piece of property is described in any certificate, order or judgment of a court of record in the county, an abbreviated description including the volume and page of the court record where recorded, and the section, village or city where the property is situated, shall be sufficient.

In construing tax deeds, no part of the description is to be rejected as surplusage. *Brody v. Long*, 13 W (2d) 288, 108 NW (2d) 662.

**70.27 Assessor's plat.** (1) **WHO MAY ORDER.** Whenever any area of platted or unplatted land is owned by 2 or more persons in severalty, and when in the judgment of the governing body having jurisdiction, the description of one or more of the different parcels thereof cannot be made sufficiently certain and accurate for the purposes of assessment, taxation or tax title procedures without noting the correct metes and bounds of the same, or when such gross errors exist in lot measurements or locations that difficulty is encountered in locating new structures, public utilities or streets, such governing body may cause a plat to be made for such purposes. Such plat shall be called "assessor's plat," and shall plainly define the boundary of each parcel, and each street, alley, lane or roadway, or dedication to public or special use, as such is evidenced by the records of the register of deeds or a court of record. Such plats in cities may be ordered by the city council, in villages by the village board, in towns by the town board or the county board. A plat or part of a plat included in an assessor's plat shall be deemed vacated to the extent it is included in or altered by an assessor's plat. The actual and necessary costs and expenses of making assessors' plats shall be paid out of the treasury of the city, village, town or county whose governing body ordered the plat, and all or any part of such cost may be charged to the land, without inclusion of improvements, so platted in the proportion that the last assessed valuation of each parcel bears to the last assessed total valuation of all lands included in the assessor's plat, and collected as a special assessment on such land, as provided by s. 66.60.

(2) **CERTIFICATION, APPROVAL, RECORDING.** Such plat, when completed and certified

as provided by this section, and when approved by the governing body, shall be acknowledged by the clerk thereof and recorded in the office of the register of deeds.

(3) **ASSESSMENT, TAXATION, CONVEYANCING.** Reference to any land, as it appears on a recorded assessor's plat is deemed sufficient for purposes of assessment and taxation. Conveyance may be made by reference to such plat and shall be as effective to pass title to the land so described as it would be if the same premises had been described by metes and bounds. Such plat or record thereof shall be received in evidence in all courts and places as correctly describing the several parcels of land therein designated. After an assessor's plat has been made and recorded with the register of deeds as provided by this section, all conveyances of lands included in such assessor's plat shall be by reference to such plat. Any instrument dated and acknowledged after September 1, 1955, purporting to convey or mortgage any such lands except by reference to such assessor's plat shall not be recorded by the register of deeds.

(4) **AMENDMENTS.** Amendments or corrections to an assessor's plat may be made at any time by the governing body by recording with the register of deeds a plat of the area affected by such amendment or correction, made and authenticated as provided by this section. It shall not be necessary to refer to any amendment of the plat, but all assessments or instruments wherein any parcel of land is described as being in an assessor's plat, shall be construed to mean the assessor's plat of lands with its amendments or corrections as it stood on the date of making such assessment or instrument; or such plats may be identified by number.

(5) **SURVEYS, RECONCILIATIONS.** The surveyor making the plat shall survey and lay out the boundaries of each parcel, street, alley, lane, roadway, or dedication to public or private use, according to the records of the register of deeds, and whatever evidence that may be available to show the intent of the buyer and seller, in the chronological order of their conveyance or dedication, and set temporary monuments to show the results of such survey which shall be made permanent upon recording of the plat as provided for in this section, and make a map thereof to a scale of not more than 100 feet per inch. The owners of record of lands in the plat shall be notified by registered letter mailed to their last known address, in order that they shall have opportunity to examine the map, view the temporary monuments, and make known any disagreement with the boundaries as shown by the temporary monuments. It is the duty of the surveyor making the plat to reconcile any discrepancies that may be revealed, so that the plat as certified to the governing body is in conformity with the records of the register of deeds as nearly as is practicable. When boundary lines between adjacent parcels, as evidenced on the ground, are mutually agreed to in writing by the owners of record, such lines shall be the true boundaries for all purposes thereafter, even though they may vary from the metes and bounds descriptions previously of record. Such written agreements shall be recorded in the office of the register of deeds. On every assessor's plat, as certified to the governing body, shall appear the volume, page and document number of the metes and bounds description of each parcel, as recorded in the office of the register of deeds, which shall be identified with the number or letter by which such parcel is designated on the plat, except that lots which have been conveyed or otherwise acquired but upon which no deed is recorded in the office of register of deeds may be shown on an assessor's plat and when so shown shall contain a full metes and bounds description.

(6) **MONUMENTS, PLAT REQUIREMENTS.** The provisions of s. 236.15 as to monuments, and the provisions of s. 236.20 as to form and procedure, insofar as they are applicable to the purposes of assessors' plats, shall apply. Any stake or monument found and accepted as correct by a surveyor laying out an assessor's plat shall be indicated as "stake found" or "monument found" when mapping the plat and such stake or monument shall not be removed or replaced even though it is inconsistent with the standards of s. 236.15.

(7) **CERTIFICATE.** When completed, the assessor's plat shall be filed with the clerk of the governing body that ordered the plat. On its title page shall appear the sworn certificate of the surveyor who made the plat, which shall state and contain:

(a) The name of the governing body by whose order the plat was made, and the date of the order.

(b) A clear and concise description of the land so surveyed and mapped, by government lot, quarter quarter-section, township, range and county, or if located in a city or village or platted area, then according to the plat; otherwise by metes and bounds beginning with some corner marked and established in the United States land survey.

(c) A statement that the plat is a correct representation of all the exterior boundaries of the land surveyed and each parcel thereof.

(d) A statement that he has fully complied with the provisions of this section in filing the same.

(8) **PLAT FILED WITH GOVERNING BODY.** Within 2 days after the assessor's plat is filed with the governing body, it shall be transmitted to the director of the planning function of the department of resource development by the clerk of the governing body which ordered the plat. The director of the planning function shall review the plat within 30 days of its receipt. No such plat shall be given final approval by the local governing body until the director of planning function has certified on the face of the original plat that it complies with the applicable provisions of ss. 236.15 and 236.20. After the plat has been so certified by said director the clerk shall promptly publish a class 3 notice thereof, under ch. 985. The plat shall remain on file in the clerk's office for 30 days after the first publication. At any time within such 30-day period any person or public body having an interest in any lands affected by the plat may bring a suit to have such plat corrected. If no such suit is brought within such time, the plat may be approved by the governing body, and filed for record. If such suit is brought, approval shall be withheld until the suit is decided. The plat shall then be revised in accordance with such decision if necessary, and, without re-referral to the director of the planning function of the department of resource development unless such re-referral is ordered by the court. The plat may then be approved by the governing body and filed for record. When so filed the plat shall carry on its face the certificate of the clerk that all provisions of this section have been complied with. When recorded after approval by the governing body, the plat shall have the same effect for all purposes as if it were a land division plat made by the owners in full compliance with ch. 236. Before May 1 of each year, the register of deeds shall notify the town clerks of the recording of any assessors' plats made or amended during the preceding year, affecting lands in their towns.

**History:** 1963 c. 220; 1965 c. 252, 457; 1967 c. 19.

An assessor's plat may include both be used for the primary purpose of correct-platted and unplatted lands, but should not ing prior plats. 53 Atty. Gen. 103.

**70.28 Assessment as one parcel.** No assessment of real property which has been or shall be made shall be held invalid or irregular for the reason that several lots, tracts or parcels of land have been assessed and valued together as one parcel and not separately, where the same are contiguous and owned by the same person at the time of such assessment.

**70.29 Personalty, how entered.** The assessor shall place in one distinct and continuous part of the assessment roll all the names of persons assessed for personal property, with a statement of such property in each village in his assessment district, and foot up the valuation thereof separately; otherwise he shall arrange all names of persons assessed for personal property on his roll alphabetically so far as he conveniently can. He shall also place upon the assessment roll, in a separate column and opposite the name of each person assessed for personal property, the number of the school district in which such personal property is subject to taxation.

**70.30 Aggregate values.** Every assessor shall ascertain and set down in separate columns prepared for that purpose on the assessment roll and opposite to the names of all persons assessed for personal property the number and value of the following named items of personal property assessed to such person, which shall constitute the assessed valuation of the several items of property therein described, to wit:

- (1) The number and value of "neat" cattle.
- (2) The number and value of sheep and lambs.
- (3) The number and value of swine.
- (4) The value of all other livestock.
- (5) The value of merchants' stock.
- (6) The value of manufacturers' stock.
- (7) The number of pounds and value of leaf tobacco.
- (8) The value of logs, timber, lumber, ties, poles and posts, not merchants' or manufacturers' stock.
- (9) The number and value of steam and other vessels.
- (10) The value of the property and franchises of companies defined in s. 76.02 (8) whose property is located wholly within the taxation district.
- (11) The value of machinery, tools and patterns.
- (12) The value of furniture, fixture and equipment.
- (13) The value of all other personal property except such as is exempt from taxation.

**History:** 1963 c. 262; 1967 c. 17.

**70.32 Real estate, how valued.** (1) Real property shall be valued by the assessor from actual view or from the best information that the assessor can practicably obtain, at the full value which could ordinarily be obtained therefor at private sale. In determining the value the assessor shall consider, as to each piece, its advantage or disadvantage of location, quality of soil, quantity of standing timber, water privileges, mines, minerals, quarries, or other valuable deposits known to be available therein, and their value; but the fact that the extent and value of minerals or other valuable deposits in any parcel of land are unascertained shall not preclude the assessor from affixing to such parcel the value which could ordinarily be obtained therefor at private sale. If on the assessment date occurring in 1957 or in any year thereafter any person other than a governmental unit of Wisconsin owns real estate in which a Wisconsin governmental unit has retained mineral rights, timber rights or an easement or any similar interest in such real estate, the value of any such retained right shall be eliminated in determining the assessable value of such property, and such retained interest shall be excepted in the assessment description of such land and in any notice, tax certificate or tax deed following from any such assessment.

(2) The assessor, having fixed a value, shall enter the same opposite the proper tract or lot in the assessment roll, following the instruction prescribed therein.

(a) In cities and villages, he shall segregate into the following classes on the basis of use and set down separately in proper columns the values of the land, exclusive of improvements, and the improvements in each class:

- A. Residential,
- B. Mercantile,
- C. Manufacturing,
- D. Agricultural.

(b) In towns, he shall segregate into the following classes on the basis of use and set down separately in proper columns the acreage and the value of the parts of land, exclusive of improvements, and the improvements which fall within each class:

- A. Residential,
- B. Mercantile,
- C. Manufacturing,
- D. Agricultural,
- E. Swamp, or waste,
- F.1. Productive forest land,
- F.2. Nonproductive forest land.

(c) For the purpose of this subsection "swamp or waste" means bog, marsh, lowland brush or other nonproductive lands not otherwise classified under this subsection; "productive forest land" means land which is producing or is capable of producing commercial forest products and is not otherwise classified under this subsection; "nonproductive forest land" means land which because of soil or site conditions is not producing or is not capable of producing commercial forest products and which is not otherwise classified under this subsection.

**History:** 1961 c. 13; 1963 c. 213.

Where a recently constructed building should have been considered, State ex rel. was assessed only on the basis of reconstruction cost less depreciation the assessment is invalid since many other factors  
Garton Toy Co. v. Mosel, 32 W (2d) 253, 145 NW (2d) 129.

**70.325 Valuation and assessment of lots in subdivision.** In determining the market value of lots in a recorded subdivision, the assessor shall take into consideration the time and expense necessary to market the lots.

**70.335 Valuation and assessment of sustained-yield forest lands.** (1) Definitions for this section:

(a) "Sustained-yield management" means that the lands taxed under this section shall be operated in a manner which will provide for a continuous annual harvest of high quality forest products on a permanent basis. Cutting practices used shall be such as to improve the quality of the residual stand and increase the productive capacity of the lands on a permanent basis. The average annual cut shall be determined on the basis of studies of present volume, growth, degree of maturity of the forest, and it will include normal mortality, which is that timber which normally dies or is damaged each year as a result of natural causes. Catastrophic losses due to fire, flood, storm, insect or disease epidemics will be reported to the conservation commission immediately and salvaged without delay. Necessary changes in the forest management plan resulting from such losses will be made as soon as possible. It is recognized that under sustained-yield management the amount of timber cut will vary from year to year, but it shall not exceed the average annual allow-

able cut as specified in the forest management plan by more than 7 per cent for any one year, or by more than 3 per cent for any 5-year period, or by more than 2 per cent for the cutting cycle.

(b) "Sound forestry practices" mean those timber cutting, transporting, and forest cultural methods which will best propagate and improve the various forest types. Such practices shall be those which are recommended by the conservation commission for the various timber types common to Wisconsin and which are used by the conservation commission on lands under its jurisdiction.

(2) The economic value of forest lands which are required to be operated on a sustained-yield basis is substantially less than the value of those same properties without such restriction and where forest lands are required by law to be operated on a sustained-yield basis, the effect of such restriction on full market value should be recognized for tax purposes. To be eligible for taxation under this section, lands must be forest lands which are directed by congress and required by federal law to be operated on a sustained-yield basis as a condition to termination of federal trusteeship over such lands. An owner who files for taxation under this section agrees that he will operate the lands entered under this section on a sustained-yield basis consistent with sound forestry practices in compliance with this section, subject, however, to the privilege of withdrawal and sale as provided in this section until congress shall release him from the sustained-yield requirement, whereupon he shall be released from all provisions of this section.

(3) Before any lands shall be taxed under this section, the owner of lands defined in sub. (2) shall submit to the commissioner of taxation an application requesting that said lands be taxed under this section. Such application shall include a legal description of said lands. The owner shall include in his initial application all forest lands which were in federal trusteeship at the time of termination of federal trusteeship. The owner shall file with the commissioner of taxation and also with the conservation commission a forest management plan which shall provide for sustained-yield management of the lands consistent with sound forestry practices. If the conservation commission finds that the forest management plan as filed is adequate to insure continued management of the forest lands on a sustained-yield basis, consistent with sound forestry practices, it shall so inform the commissioner of taxation and furnish the owner with a copy of the notice to the commissioner of taxation. If the conservation commission finds that the plan does not provide for sustained-yield management of the lands consistent with sound forestry practices, it shall so notify the commissioner of taxation and furnish the owner with a copy of the notice to the commissioner of taxation. The plan shall include, without limitation because of enumeration, the following:

- (a) A copy of the application filed with the commissioner of taxation.
- (b) A forest cover type map of the area.
- (c) A timber inventory to include the amount of timber present by species and size class and the acreage of each forest type and condition class.
- (d) The estimated annual volume growth by species, based on growth studies.
- (e) The allowable average annual cut by species and product for the current cutting cycle.
- (f) The number of years in the current cutting cycle and the starting and completion date of the current cutting cycle.
- (g) The silvicultural systems to be used in harvesting the forest types present on the lands.
- (h) Such other information as may be required by the conservation commission.

(4) (a) The commissioner of taxation shall determine whether the lands described in the application are eligible for and qualify for taxation under this section. If he finds that the lands do qualify, under this section, he shall order the lands taxed under this section and shall transmit notice of entry, together with the descriptions, to the assessor and clerk of each town and to the register of deeds of each county in which the lands are located. The register of deeds shall record the entry of all such lands under this section in a suitable manner in county records, and shall be entitled to a fee of 10 cents for each government description recorded, but not more than \$500.

(b) An application shall not be denied without a hearing as provided in ss. 227.07 to 227.14. If the commissioner of taxation, after such hearing, finds that the lands do not qualify, he shall issue an order denying the application.

(5) For purposes of assessment and taxation, the value of forest lands defined in sub. (2) shall upon approval by the commissioner of taxation as provided by sub. (4), first be determined by the assessor on the same basis as in the case of forest lands not so defined, and he shall then assess the lands at 40 per cent of such value.



(6) The valuation of forest lands defined in sub. (2) shall be computed by the assessor pursuant to sub. (5), and entered in the assessment roll accordingly, and after examination and review under s. 70.47, such lands shall be taxed as other property in the same district is taxed.

(7) Thereafter in each year before December 31, the owner shall file with the conservation commission a report under oath or affirmation of forestry operations during the prior fiscal year, which without limitation because of enumeration, shall include:

- (a) A report of the volume of timber cut during the previous year by species and product;
- (b) A map showing the area from which said timber was cut;
- (c) Proposed changes to the management plan;
- (d) Any proposed withdrawals from or addition of lands to lands subject to this section;
- (e) Such other information as the commission may require.

(8) The owner may revise the forest management plan at any time. He shall, however, submit a new or revised forest management plan to the conservation commission not later than 6 months prior to the end of each cutting cycle. New forest management plans or revisions to currently approved forest management plans shall be submitted to the conservation commission for approval. If the conservation commission finds that such a forest management plan is adequate to insure continued management of the forest lands on a sustained-yield basis consistent with sound forestry practices, it shall enter an order approving such plan. Approval of such a forest management plan shall not be denied without a hearing as provided by ss. 227.07 to 227.14. If the conservation commission finds after such hearing that such forest management plan is not adequate to insure continued management of the forest lands on a sustained-yield basis consistent with sound forestry practices, it shall enter an order denying approval of such plan. Any such new or revised forest management plan shall not be put into operation until approved by the conservation commission.

(9) Any cutting in excess of the amounts specified in the approved management plan not specifically authorized by the conservation commission, or any other deviation from the approved management plan, not authorized herein, shall be considered a violation of this section.

(10) If unauthorized cutting in excess of amounts specified in the approved management plan occurs at any time, or if the owner otherwise violates the provisions of this section, or regulations of the conservation commission, the commission may certify that fact to the attorney general, who shall commence an action in the name of the state to compel operation of the forest on a sustained-yield basis consistent with sound forestry practices, in compliance with this section. The court, after 2 days' notice to the defendant, and upon good cause shown, shall allow a temporary injunction restraining some or all cutting of timber on the lands of the owner taxed under this section, or any other violation of this section, until further order of the court. A bond shall not be required of the state, and the state shall not be liable for damages by reason of any temporary or permanent injunction issued pursuant to this section. In addition to other penalties provided by law, the court may impose a penalty of \$40 per thousand board feet on the amount of timber cut in excess of the cut allowed by any temporary or permanent injunction issued pursuant to this section. For the purpose of computing the amount of timber cut, the scale or measure of products other than saw timber shall be converted to board feet.

(11) The owner may, without approval of any state agency, withdraw from taxation under this section, any parcel of land not more than 10 acres in size. Such withdrawals shall not total more than 250 acres in any calendar year. The owner shall give notice of such withdrawal to the commissioner of taxation and to the conservation commission. If such withdrawal qualifies under this subsection, the commissioner of taxation shall forthwith order the lands removed from taxation under this section, and instruct the assessor and other town and county officials accordingly.

(12) Withdrawal of any parcel of land larger than 10 acres in size, or any withdrawal which results in a cumulative total of more than 250 acres withdrawn in any one calendar year, shall require the approval of the commissioner of taxation. If the owner wishes to withdraw any lands from the provisions of this section, not covered by sub. (11), he shall submit an application for such withdrawal to the commissioner of taxation. The application shall include a legal description of the lands to be withdrawn and the reason for such withdrawal. Any withdrawals under this subsection may be made only for the purpose of dedicating the lands to a higher beneficial use. The commissioner of taxation shall after consultation with the conservation commission and such other persons as he

deems necessary, determine whether reasonable assurance has been given that the lands listed in the application for withdrawal will be devoted to a higher beneficial use. The commissioner of taxation may require such assurances from the owner as he deems necessary to guarantee that the lands will be dedicated to a higher beneficial use. If the commissioner of taxation finds that the lands listed in the application qualify for withdrawal, he shall order said lands removed from taxation under this section, and will instruct the assessor and other town and county officials accordingly. If the commissioner of taxation finds that the lands listed in the application do not qualify for withdrawal, he shall issue an order denying the application.

(13) If the owner at any time wishes to re-enter lands previously entered under this section, he shall submit an application to the commissioner of taxation. Such application shall include a legal description of the land and a statement certifying that the land will be managed on a sustained-yield basis consistent with sound forestry practices, and will be included in the current forest management plan. The commissioner of taxation shall consult with the conservation commission, and if he finds that the lands are capable of producing a crop of merchantable timber within a reasonable time, and that they otherwise qualify for taxation under this section, he shall order the lands taxed under this section and instruct the assessor and other town and county officials accordingly.

(14) Whenever the owner of lands taxed under this section conveys such land he shall, not later than 60 days prior to the date of the conveyance, notify the commissioner of taxation and the conservation commission of the proposed conveyance. Acceptance of a transfer of ownership of lands taxed under this section shall constitute an agreement by the new owner that he will manage the lands in compliance with this section. The new owner shall, within 10 days of the date of the conveyance, file with the commissioner of taxation a certification that he will manage the lands in compliance with this section under the obligations and for the same period as the original owner. The commissioner of taxation shall forthwith issue a notice of transfer to all officers designated to receive copies of orders of entry or withdrawal. A mortgage foreclosure shall be deemed a conveyance within the meaning of this section.

(15) The commissioner of taxation and the conservation commission shall have the power from time to time to conduct hearings pursuant to ss. 227.07 to 227.14 and to examine any books, papers, records or memoranda of the owners relating to forestry, sawmill or related operations, and to enter upon such lands to make investigations and surveys as they deem necessary. Orders, rules, regulations, or findings of the commissioner of taxation and the conservation commission entered after hearing shall be subject to review as provided by ss. 227.15 to 227.20.

(16) (a) It is unlawful for any person to fail to make any report required by this section.

(b) It is unlawful for any person, individually, or as officer, trustee, agent or employe of any corporation to intentionally make any false statement or report to the commissioner of taxation or conservation commission, required by this section.

(17) The commissioner of taxation and the conservation commission shall each have the power to make such reasonable orders and rules consistent with law which are necessary to the discharge of their powers, duties and functions to carry out the provisions of this section.

(18) Any person, individually or as an officer, trustee, agent or employe of any corporation, or any corporation which violates any of the provisions of this section or any of the orders or rules of the commissioner of taxation or conservation commission shall forfeit not less than \$10 nor more than \$500 for each violation and for each day of the violation at the discretion of the court provided that any person who fails to file any required report on time shall forfeit \$10 for each day that the report is not filed.

**70.34 Personalty.** All articles of personal property shall, as far as practicable, be valued by the assessor upon actual view at their true cash value; and after arriving at the total valuation of all articles of personal property which he shall be able to discover as belonging to any person, if he have reason to believe that such person has other personal property or any other thing of value liable to taxation, he shall add to such aggregate valuation of personal property an amount which, in his judgment, will render such aggregate valuation a just and equitable valuation of all the personal property liable to taxation belonging to such person.

Manufacturer's stock cannot be assessed solely on the basis of book values without a view of the stock where there is uncontradicted testimony that book values do not reflect market value. State ex rel. Garton Toy Co. v. Mosel, 32 W (2d) 253, 145 NW (2d)

129.

The "true cash value" of gasoline carried in this state for sale should be determined by actual market price on May 1. 58 Atty. Gen. 110.

Valuation of inventory. 47 MLR 92.

**70.345 Legislative intent; department of taxation to supply information.** The assessor shall exercise particular care so that personal property as a class on the assessment rolls bears the same relation to statutory value as real property as a class. To assist the assessor in determining the true relationship between real estate and personal property the department of taxation shall make available to local assessors information including figures indicating the relationship between personal property and real property on the last assessment rolls.

**70.35 Taxpayer examined under oath or to submit return.** (1) To determine the amount and value of any personal property for which any person, firm or corporation should be assessed, any assessor may examine such person or the managing agent or officer of any firm or corporation under oath as to all such items of personal property and the taxable value thereof as defined in section 70.34. In the alternative the assessor may require such person, firm or corporation to submit a return of such personal property and of the taxable value thereof. There shall be annexed to such return the declaration of such person or of the managing agent or officer of such firm or corporation that the statements therein contained are true.

(2) The return shall be made and all the information therein requested given by such person on a form prescribed by the assessor with the approval of the state department of taxation which shall provide suitable schedules for such information bearing on value as the department deems necessary to enable the assessor to determine the true cash value of the taxable personal property owned or in the possession of such person on May 1 as provided in s. 70.10. The return may contain methods of deriving assessable values from book values and for the conversion of book values to present values, and a statement as to the accounting method used. No person shall be required to take detailed physical inventory for the purpose of making the return required by this section.

(3) Each return shall be filed with the assessor on or before May 25 of the year in which such return is received from such assessor. The assessor, for good cause, may allow a reasonable extension of time for filing such return. All returns filed under this section shall be the confidential records of the assessor's office, except that such returns shall be available for use before the board of review hereinafter provided. No return required under this section shall be controlling on the assessor in any respect in the assessment of any property.

(4) Any person, firm or corporation who refuses to so testify or who fails, neglects or refuses to make and file the return of personal property required by this section shall be denied any right of abatement by the board of review on account of the assessment of such personal property unless such person, firm or corporation shall make such return to such board of review together with a statement of the reasons for the failure to make and file the return in the manner and form required by this section.

(5) In the event that the assessor or the board of review should desire further evidence they may call upon other persons as witnesses to give evidence under oath as to the items and value of the personal property of any such person, firm or corporation.

(6) The return required by this section shall not be demanded by the assessor from any farmer, or from any firm or corporation assessed under chapter 76 or from any person, firm or corporation whose personal property is not used for the production of income in industry, trade, commerce or professional practice.

(8) This section shall not be applicable to farm products as defined by section 93.01 (10) when owned and possessed by the original producer.

**History:** 1963 c. 514.

**70.36 False statement; duty of district attorney.** (1) Any person, firm or corporation in this state owning or holding personal property of any nature or description, individually or as agent, trustee, guardian, administrator, executor, assignee or receiver or other representative capacity, which property is subject to assessment, who shall intentionally make a false statement to the assessor of his assessment district or to the board of review thereof with respect to such property, or who shall omit any property from any return required to be made under section 70.35, with the intent of avoiding the payment of the just and proportionate taxes thereon, shall forfeit the sum of \$10 for every \$100 or major fraction thereof so withheld from the knowledge of such assessor or board of review.

(2) It is hereby made the duty of the district attorney of any county, upon complaint made to him by the assessor or by a member of the board of review of the assessment district in which it is alleged that property has been so withheld from the knowledge of such assessor or board of review, or not included in any return required by section

70.35, to investigate the case forthwith and bring an action in the name of the state against the person, firm or corporation so complained of. All forfeitures collected under the provisions of this section shall be paid into the treasury of the taxation district in which such property had its situs for taxation.

(3) The word assessor whenever used in sections 70.35 and 70.36 shall, in cities of the first class, be deemed to refer also to the tax commissioner of any such city.

**70.365 Notice of higher assessment.** When the assessor places a valuation of any taxable real property which is \$100 or more higher than the valuation placed on it for the previous year he shall notify the person assessed if the address of such person is known to the assessor, otherwise the occupant of such property. Such notice shall be in writing and shall be sent by ordinary mail at least 10 days before the meeting of the board of review and shall contain the amount of the increased assessment and the date of the meeting of the local board of review. However, if the assessment roll is not complete, such notice shall be sent by ordinary mail at least 10 days prior to the date to which the board of review has adjourned. The assessor shall attach to the assessment roll a statement that the notices required by this section have been mailed and failure to receive such notice shall in no way affect the validity of the increased assessment, the resulting increased tax on real property, the procedures of the board of review or the enforcement of delinquent taxes by statutory means. This section shall not apply to any municipality in any year in which a general reassessment or percentage increase is made in the assessment of the whole or any class of real property in such municipality.

**History:** 1963 c. 469.

**70.40 Exemption, banks, trust companies.** The taxation of the income of state banks, national banks and trust companies shall be in lieu of all taxes upon the capital, surplus, property and assets of such banks, except that no real estate owned by any such bank or trust company or constituting the whole or any part of its capital, surplus or assets shall be exempt from taxation; and excepting further that no tangible personal property owned by any such bank or company shall be exempt from taxation unless such personal property be furniture, fixtures and equipment used in the banking offices of such bank or trust company.

**70.41 Occupation tax on grain storage.** (1) **GRAIN TAX.** Every person operating a grain elevator or warehouse in this state, except elevators and warehouses on farms for the storage of grain raised by the owner thereof, shall on or before December fifteenth of each year pay an annual occupation tax of a sum equal to one-half mill per bushel upon all wheat and flax and one-fourth mill per bushel upon all other grain received in or handled by such elevator or warehouse during the preceding year ending April thirtieth; and such grain shall be exempt from all taxation, either state or municipal.

(2) **STATEMENT FOR ASSESSMENT OF GRAIN STORAGE.** Every such person operating a grain elevator or warehouse within the state except elevators and warehouses on farms for the storage of grain raised by the owner thereof, shall on May first of each year furnish to the assessor of the town, city or village within which such grain elevator or warehouse is situated, a full and true list or statement of all grain specifying the respective amounts and different kinds thereof received in or handled by such elevator or warehouse during the year immediately preceding May first of such year in which such list or statement is so to be made. Any such operator of an elevator or warehouse who shall fail or refuse to furnish such list or statement or who shall knowingly make or furnish a false or incorrect list or statement, shall be punished by a fine not exceeding \$1,000.

(3) **ASSESSMENT AND COLLECTION OF TAX ON GRAIN STORAGE.** The tax herein provided for shall be separately assessed to the person chargeable therewith by the assessor and shall be included in the assessment roll annually submitted by such assessor to the town, village or city clerk and shall be entered by said clerk on the tax roll. Such tax shall be paid and collected in the same manner as taxes on personal property are paid and collected in the taxing district where such elevator or warehouse is situated, and when paid may be credited to or offset against income taxes in the same manner as personal property taxes are credited or offset as provided in s. 71.21 [Stats. 1923].

(4) **FAILURE TO SUBMIT CORRECT STATEMENT FOR GRAIN STORAGE ASSESSMENT.** If the assessor or board of review has reason to believe that the list or statement made by any person is incorrect, or when any such person has failed or refused to furnish a list or statement as required by law, the assessor or board of review shall place on the assessment roll such taxes against such person as they deem true and just, and in case such change or assessment is made by the assessor, the assessor shall give written notice

of the amount of such assessment at least 6 days before the first or some adjourned meeting of the board of review; in case such change or assessment is made by the board of review, notice shall be given in time to allow such person to appear and be heard before the board of review in relation to said assessment; said notice may be served as a circuit court summons is served or by registered mail.

(5) TAXATION STATUTES APPLICABLE TO GRAIN STORAGE TAXATION. All laws not in conflict with the provisions of this act relating to the assessment, collection and payment of personal property taxes, the correction of errors in assessment and tax rolls, shall apply to the tax herein imposed.

**History:** 1963 c. 343.

**70.415 Occupational tax on scrap iron, scrap steel and all other steel.** (1) Except as provided in sub. (6), every person operating a scrap iron or scrap steel dock or other steel dock in this state, shall on or before December 15 of each year pay an annual occupational tax equal to  $3\frac{1}{2}$  cents per ton upon all scrap iron or scrap steel, and 10 cents per ton upon all other steel, handled by or over such dock during the preceding year ending April 30, and such scrap iron, scrap steel and other steel shall be exempt from all other state or municipal taxation. If there is any processing or working of the said steel other than scrap iron or scrap steel, it shall be subject to taxation under s. 70.34 in the same manner as all personal property is assessed.

(2) Every person on whom a tax is imposed by sub. (1) shall, on May 1 of each year, furnish to the assessor of the town, city or village in which such scrap iron or scrap steel dock or other steel dock is situated, a full and true list or statement of all scrap iron or scrap steel or other steel, specifying the respective amounts and different kinds thereof, received or handled by such person during the year ending on April 30 of such year. Any such person who shall wilfully fail or refuse to furnish such list or statement or who shall knowingly make or furnish a false or incorrect list or statement, shall be fined not exceeding \$1,000.

(3) The tax herein provided for shall be separately assessed to the person chargeable therewith by the assessor and shall be included in the assessment roll annually submitted by such assessor to the town, village or city clerk and shall be entered by said clerk on the tax roll. Such tax shall be paid and collected in the same manner as taxes on personal property are paid and collected in the town, city or village where such scrap iron or scrap steel dock or other steel dock is situated, and the entire proceeds of said tax shall be retained by such town, city or village.

(4) If the assessor or board of review has reason to believe that the list or statement made by any person is incorrect, or when any such person has failed or refused to furnish a list or statement as required by law, the assessor or board of review shall place on the assessment roll such taxes against such person as they deem true and just, and in case such change or assessment is made by the assessor, the assessor shall give written notice of the amount of such assessment at least 6 days before the first or some adjourned meeting of the board of review; in case such change or assessment is made by the board of review, notice shall be given in time to allow such person to appear and be heard before the board of review in relation to said assessment; said notice may be served as a circuit court summons is served or by registered mail.

(5) All laws not in conflict with the provisions of this section relating to the assessment, collection and payment of personal property taxes, the correction of errors in assessment and tax rolls, shall apply to the tax herein imposed.

(6) This section does not apply to a municipally owned or operated dock or a dock used solely in connection with an industry and handling no scrap iron or scrap steel or other steel except that utilized by such industry.

**History:** 1963 c. 343.

**70.42 Occupation tax on coal.** (1) Every person operating a coal dock in this state, other than a dock used solely in connection with an industry and handling no coal except that consumed by such industry, shall on or before December 15 of each year pay an annual occupation tax of a sum equal to  $1\frac{1}{2}$  cents per ton upon all bituminous coal, coke and briquettes, and upon all petroleum carbon, coke and briquettes, and 2 cents per ton upon all anthracite coal, coke and briquettes handled by or over such coal dock, during the preceding year ending April 30; and such coal, petroleum carbon, coke and briquettes shall be exempt from all other taxation, either state or municipal.

(2) Every such person operating a coal dock within the state, other than a dock used solely in connection with an industry and handling no coal except that consumed by such industry, shall on May first of each year furnish to the assessor of the town, city or village within which such coal dock is situated, a full and true list or statement

of all coal, specifying the respective amounts and different kinds thereof, received in or on, or handled by or over such coal dock during the year immediately preceding May first of such year in which such list or statement is so to be made. Any such operator of a coal dock who shall fail or refuse to furnish such list or statement or who shall knowingly make or furnish a false or incorrect list or statement, shall be punished by a fine not exceeding \$1,000.

(3) The tax herein provided for shall be separately assessed to the person chargeable therewith by the assessor and shall be included in the assessment roll annually submitted by such assessor to the town, village or city clerk and shall be entered by said clerk on the tax roll. Such tax shall be paid and collected in the same manner as taxes on personal property are paid and collected in the taxing district where such coal dock is situated, and when paid may be credited to or offset against income taxes in the same manner as personal property taxes are credited or offset as provided in s. 71.21 [Stats. 1923]. Taxes collected under the provisions of this section shall be divided as follows, to wit: Ten per cent to the state, 20 per cent to the county, and 70 per cent to the town, city or village in which such taxes are collected, which shall be remitted and accounted for in the same manner as the state and county taxes collected from property are remitted and paid.

(4) If the assessor or board of review has reason to believe that the list or statement made by any person is incorrect, or when any such person has failed or refused to furnish a list or statement as required by law, the assessor or board of review shall place on the assessment roll such taxes against such person as they deem true and just, and in case such change or assessment is made by the assessor, the assessor shall give written notice of the amount of such assessment at least 6 days before the first or some adjourned meeting of the board of review; in case such change or assessment is made by the board of review, notice shall be given in time to allow such person to appear and be heard before the board of review in relation to said assessment; said notice may be served as a circuit court summons is served or by registered mail.

(5) All laws not in conflict with the provisions of this act relating to the assessment, collection and payment of personal property taxes, the correction of errors in assessment and tax rolls, shall apply to the tax herein imposed.

**History:** 1963 c. 343.

**70.421 Occupational tax on petroleum and petroleum products refined in this state.**

(1) Every person operating a crude oil refinery in this state, shall on or before December 15 of each year pay an annual occupation tax of a sum equal to 2½ cents per ton upon all crude oil handled during the preceding year ending April 30; and all such crude oil so handled and all petroleum products refined therefrom, in the possession of such refinery, shall be exempt from all personal property taxation, either state or municipal.

(2) Every such person operating a refinery within the state, shall on July 1, 1957 and May 1 of each year thereafter furnish to the assessor of the town, city or village within which such refinery is situated, a full and true list or statement of all such crude oil so handled and all petroleum products refined therefrom specifying the respective amounts and different kinds thereof, refined by such refinery during the year immediately preceding May 1 of such year in which such list or statement is to be made. Any such operator of a refinery who fails or refuses to furnish such list or statement or who knowingly makes or furnishes a false or incorrect list or statement, shall be fined not exceeding \$1,000.

(3) The tax provided for shall be separately assessed to the person chargeable therewith by the assessor and shall be included in the assessment roll annually submitted by such assessor to the town, village or city clerk and shall be entered by said clerk on the tax roll. Such tax shall be paid and collected in the taxing district where such refinery is situated, and shall be deductible from gross income for income tax purposes in the same manner as personal property taxes are deductible under s. 71.04 (3). Such tax shall be paid and collected in the same manner as taxes on personal property are paid and collected in the taxing district where such refinery is situated, and the entire proceeds of such tax shall be retained by such taxing district.

(4) If the assessor or board of review has reason to believe that the list or statement made by any person is incorrect, or when any such person has failed or refused to furnish a list or statement as required by law, the assessor or board of review shall place on the assessment roll such taxes against such person as he deems true and just, and in case such change or assessment is made by the assessor, the assessor shall give written notice of the amount of such assessment at least 6 days before the first or some adjourned meeting of the board of review; in case such change or assessment is made by

the board of review, notice shall be given in time to allow such person to appear and be heard before the board of review in relation to said assessment; said notice may be served as a circuit court summons is served or by registered mail.

(5) All laws not in conflict with this section relating to the assessment, collection and payment of personal property taxes and the correction of errors in assessment and tax rolls, shall apply to the tax herein imposed.

(6) This act shall apply to the year ending April 30, 1957, and subsequent years.

**History:** 1963 c. 343; 1965 c. 433.

**70.423 Occupational tax on beekeepers.** (1) There is imposed an annual occupational tax on every person, firm or corporation owning one or more colonies of bees of 25 cents for each colony in his possession or under his control. A colony of bees shall consist of live queen or queen cell or cells, brood and adult bees, along with bottom board, cover, and one or more hive bodies with not less than 8 frames of comb. Bees and all bee equipment shall be exempt from all property taxes, but by March 1 of each year the department of agriculture shall furnish to the state supervisor of assessments a list by counties and taxation districts of the owners of colonies of bees as shown by the records of the department.

(2) The occupational tax herein provided for shall be assessed to the owner or person in possession of such bees by the assessor. He shall enter on the assessment roll the name of the person to whom assessed and the number of colonies. The clerk of the taxation district shall compute the tax and enter it on the tax roll. Such tax shall be collected in the same manner as taxes on personal property are collected. Twenty-five per cent of the tax shall be retained by the taxation district in which the bees are kept, and the balance shall be accounted for and paid to the state treasurer, in the same manner as state taxes on property are paid.

(3) At the request of the state department of agriculture, the clerk of the taxation district shall furnish said department a list of the names and addresses of the beekeepers in his taxation district.

(4) All laws not in conflict with the provisions of this section relating to the assessment, collection and payment of personal property taxes, the correction of errors in assessment and tax rolls, shall apply to the tax herein imposed.

(5) Any official charged with a duty under this section who shall fail to perform that duty shall be guilty of a misdemeanor and shall be punished by a fine of not more than one hundred dollars or by imprisonment in the county jail not to exceed sixty days or by both such fine and imprisonment.

**History:** 1965 c. 420.

**70.425 Occupational tax on owners of domestic mink.** (1) There is imposed an annual occupational tax on every person, firm or corporation owning or operating any domestic mink farm, computed on the basis of \$5 for each such farm, which tax shall be in addition to all other taxes.

(2) The occupational tax herein provided shall be assessed to the owner or person in possession of such mink by the assessor. He shall enter on the assessment roll the name of the person to whom assessed and the number of farms in his district. The clerk of the taxation district shall compute the tax and enter it on the tax roll. Such a tax shall be collected in the same manner as taxes on personal property are collected. The money so collected shall be paid into the state treasury and shall be used by the state department of agriculture under s. 94.755.

(3) At the request of the state department of agriculture the clerk of the taxation district shall furnish said department a list of the names and addresses of the domestic mink farmers in his taxation district.

(4) All provisions of law not in conflict with the provisions of this section relating to the assessment, collection and payment of personal property taxes, the correction of errors in assessment and tax rolls, shall apply to the tax herein imposed.

**70.43 Correction of errors by assessors.** If any assessor shall discover that any error was made in any assessment roll during the preceding year, by which the valuation of any real or personal estate subject to taxation was increased or reduced from the true assessed valuation thereof, he shall correct such error by adding to or subtracting from, as the case may be, the valuation of such property on his assessment roll as fixed by him, the amount omitted from or added to the true assessed valuation in consequence of such error and make a marginal note of such correction, and the result shall be taken as the true valuation of such property for the latter year and a final correction of such error.

**70.44 Assessment; property omitted.** Real or personal property omitted from assessment in any of the 5 next previous years unless previously reassessed for the same year or years, shall be entered once additionally for each previous year of such omission, designating each such additional entry as omitted for the year 19.. (giving year of omission) and affixing a just valuation to each entry for a former year as the same should then have been assessed according to his best judgment, and taxes shall be apportioned, and collected on the tax roll for such entry.

Where the circuit court on certiorari sets aside an assessment of inventory, the assessor can reassess on the basis of the taxpayer's records, and the board of review can compel their production if taxpayer will not produce them. *Central Cheese Co. v. Marshfield*, 13 W (2d) 524, 109 NW (2d) 75.

**70.45 Return and examination of rolls.** When the assessment rolls have been completed in cities of the 1st class the same shall be delivered to the tax commissioner, and in all other cities to the city clerk, who shall have published a class 1 notice, under ch. 985, in anticipation of the roll delivery as provided in s. 70.50, that on certain days, therein named, said assessment rolls will be open for examination by the taxable inhabitants, which notice may assign a day or days certain for each ward, where there are separate assessment rolls for such wards, for the inspection of such rolls. On such examination the tax commissioner, assessor or assessors may make such changes as are necessary to perfect the assessment roll or rolls, and after the corrections are made the said roll or rolls shall be submitted by the tax commissioner or city clerk to the board of review.

**History:** 1965 c. 252, 651.

**70.46 Boards of review; members; organization.** (1) The supervisors and clerk of each town, the mayor, clerk and such other officer or officers, other than assessors, as the common council of each city shall by ordinance determine, the president, clerk and such other officer or officers, other than the assessor, as the board of trustees of each village shall by ordinance determine, shall constitute a board of review for such town, city or village. In cities of the first class the board of review shall and in all other cities, it may by ordinance in lieu of the foregoing consist of 5 residents of said city, none of whom shall occupy any public office or be publicly employed. Said members shall be appointed by the mayor of said city with the approval of the common council and shall hold office as members of said board for 5 years and until their successors are appointed and qualified, the first appointments to be for 1, 2, 3, 4 and 5 years respectively. In cities the common council shall fix, by ordinance, the salaries of the members of the board of review.

(1a) Whenever the duties of assessor are performed by one of the officers named to the board of review by subsection (1) then the governing body shall by ordinance designate another officer to serve on the board instead of the officer who performs the duties of assessor.

(2) The town, city or village clerk on such board of review and in cities of the first class the tax commissioner on such board of review or any person on his staff designated by him shall be the clerk thereof and keep an accurate record of all its proceedings.

(3) The members of such board, except members who are full time employes or officers of the town, village or city, shall receive such compensation as shall be fixed by resolution or ordinance of the town board, village board or common council.

**History:** 1961 c. 81.

**70.47 Board of review proceedings.** (1) **TIME AND PLACE OF MEETING.** The board of review shall meet annually on the second Monday of July, except in towns where the town board so determines it may meet on the last Monday of June. In towns and villages the board shall meet at the town or village hall or some place designated by the town or village board. If there is no such hall, it shall meet at the clerk's office, or in towns at the place where the last annual town meeting was held. In cities the board shall meet at the council chamber or some place designated by the council and in cities of the first class in some place designated by the tax commissioner of such cities. A majority shall constitute a quorum except that in cities of the first class 2 members may hold any hearing required to be held by such board under subs. (8) and (10).

(2) **NOTICE.** Notice of the time and place of meeting shall be posted by the clerk in at least 3 public places in the taxation district and on the door of the village hall, council chambers or city hall if the place of meeting has been otherwise designated.

(3) **SESSIONS.** (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 such 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 shall be necessary to complete the roll, and shall post a written notice on the outer door of the place of meeting stating to what time said meeting is adjourned.

(b) The municipal governing body may by ordinance or resolution designate hours, other than those set forth in par. (a), during which the board shall hold its first meeting, but not fewer than 4 hours on the first meeting day between 8 a.m. and 12 p.m. Such change in the time shall not become effective unless notice thereof is published in the official newspaper if in a city, or posted in not less than 3 public places if in any other municipality, at least 10 days before such first meeting.

(4) ADJOURNMENT. The board may adjourn from time to time until its business is completed. If an adjournment be had for more than one day, a written notice shall be posted on the outer door of the place of meeting, stating to what time said meeting is adjourned.

(5) RECORDS. The clerk shall keep a record in the minute book of all proceedings of the board.

(6) BOARD'S DUTY. The board shall carefully examine the roll and correct all apparent errors in description or computation, and shall add all omitted property as provided in subsection (10). The board shall not raise or lower the assessment of any property except after hearing as provided in subsections (8) and (10).

(7) OBJECTIONS TO VALUATIONS. (a) Objections to the amount or valuation of property shall first be made in writing and filed with the clerk of the board of review prior to adjournment of public hearings by the board. If the board is in session 5 days, including its first meeting and any adjourned meetings, all objections shall be filed within such time unless failure to file within such time is waived by the board upon a showing of good cause for such failure. The board may require such objections to be submitted on forms approved by the department of taxation. No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written objection has been filed and such person in good faith presented evidence to such board in support of such objections and made full disclosure before said board, under oath of all of his property liable to assessment in such district and the value thereof. The requirement that it be in writing may be waived by express action of the board.

(aa) No person shall be allowed to appear before the board of review nor to contest the amount of any assessment of real or personal property if he shall have refused a reasonable written request by registered mail of the assessor to view such property.

(b) Upon receipt of an objection, the board shall establish a time for hearing the objection. At least 48 hours' notice of the time of hearing must be given to the objector or his attorney, and to the municipal attorney and assessor. Where all parties are present and waive such notice in the minutes, the hearing may be held forthwith.

(8) HEARING. The board shall hear upon oath all persons who appear before it in relation to the assessment, and on such hearing shall proceed as follows:

(a) The clerk shall swear all persons testifying before it in relation to the assessment.

(b) The owner or his representatives and his witnesses shall first be heard.

(c) The board may examine under oath such persons as it believes have knowledge of the value of such property.

(d) It may and upon request of the assessor shall compel the attendance of witnesses and the production of all books, inventories, appraisals, documents and other data which may throw light upon the value of property.

(e) The clerk shall take notes of the testimony taken. The board may, upon its own motion and shall upon request of any person filing an objection, order that all proceedings be taken in full by a stenographer or by a recording device, the expense thereof to be paid by the district. The board may order that the notes be transcribed, and in case of an appeal or other court proceedings they shall be transcribed. In case the proceedings are transcribed or recorded, copies of the transcript shall be promptly supplied to anyone requesting the same at his expense.

(9) CORRECTION OF ASSESSMENTS. From the evidence before it the board shall determine whether the assessor's valuation is correct. If too high or too low, it shall raise or lower the same accordingly.

(9a) APPEAL. Except as provided in s. 70.85, appeal from the determination of the board of review shall be by writ of certiorari to the circuit court and shall be placed at the head of the circuit court calendar for an early hearing. No such writ shall issue unless the petition therefor is made to the circuit court within 90 days after the board shall have adjourned sine die.

(9b) **TAX PAYMENTS.** In the event the board of review has not completed its review or heard an objection to an assessment on real or personal property prior to the date the taxes predicated upon such assessment are due, or in the event there is an appeal as provided in s. 70.47 (9a) and 74.73 (4) from the correction of the board of review to the court, the time for payment of such taxes as levied is the same as provided in ch. 74 and if not paid in the time prescribed, such taxes are delinquent and subject to the same provisions as other delinquent taxes.

(10) **ASSESSMENT BY BOARD.** If the board has reason to believe, upon examination of the roll and other pertinent information, that other property, the assessment of which is not complained of, is assessed above or below the general average of the assessment of the taxation district, or is omitted, the board shall:

(a) Notify the owner, agent or possessor of such property of its intention to review such assessment or place it on the assessment roll and of the time and place fixed for such hearing in time to be heard before the board in relation thereto, provided the residence of such owner, agent or possessor be known to any member of the board or the assessor.

(b) Fix the day, hour and place at which such matter will be heard.

(c) Subpoena such witnesses as it shall deem necessary to testify concerning the value of such property and the expense incurred shall be a charge against the district.

(d) At the time appointed proceed to review the matter as provided in subsection (8).

(11) **PARTIES.** In all proceedings before the board the taxation district shall be a party in interest to secure or sustain an equitable assessment of all the property in the taxation district.

(12) **SAVING CLAUSE.** Nothing herein contained shall be construed to alter or repeal any of the provisions of section 70.35.

(13) **MILWAUKEE, FILING OBJECTIONS, PROCEEDINGS, APPEAL.** (a) In cities of the 1st class all objections to the amount or valuation of real or personal property shall be first made in writing and filed with the tax commissioner on or before the 3rd Monday in July. No person shall be allowed in any action or proceeding to question the amount or valuation of real or personal property in the assessment rolls of such city unless objections shall have been so filed; and the board may not waive the requirement that such objection be in writing. If such objections shall have been investigated by a committee of the board of assessors as provided in s. 70.07 (6), the board of review may adopt the recommendation of such committee unless the objector shall request or the board shall order a hearing. At least 2 days' notice of the time fixed for such hearing shall be given to the objector or his attorney and to the city attorney of such city. The provisions of the statutes relating to boards of review not inconsistent with this subsection shall be applicable to proceedings before the boards of review of such cities, except that the board need not adjourn until the assessment roll is completed by the tax commissioner, as required in s. 70.07 (6), but may immediately hold hearings on objections filed with the tax commissioner, and the changes, corrections and determinations made by such board acting within its powers shall be prima facie correct. Appeal from such determination shall be by writ of certiorari to the circuit court and shall be placed at the head of the circuit court calendar for an early hearing. No writ of certiorari shall issue to said board of review unless the petition for such writ shall have been filed with the circuit court within 90 days after said board of review has adjourned sine die.

(b) In cities of the 1st class if an assessment valuation for ad valorem taxes on real property is the same for the current year as for the preceding year and ownership of the property is unchanged, and if an objection had been filed to the assessment valuation for the preceding year and the assessed valuation by the assessor was sustained by the board of review or the courts, an objection filed under sub. (7) to the assessment valuation on the same property for the current year shall be subject to a fee not to exceed \$10 payable to the city at the time of filing such objection or within 3 days thereafter, and such fee shall be a condition for the hearing of the objection before the board of review.

**History:** 1961 c. 81; 1965 c. 42, 313.

(13) is interpreted as not prohibiting the board of review of the city of Milwaukee from extending the time for filing protests against property assessments beyond the third Monday in July. State ex rel. Riegert v. Koepke, 13 W (2d) 519, 109 NW (2d) 129. The board of review, after it had adjourned sine die, could give no further consideration to an assessment of personal property, even though the circuit court, on review by it, set aside the determination of

the board. Central Cheese Co. v. Marshfield, 13 W (2d) 524, 109 NW (2d) 75.

See note to 74.73, citing Pelican Amusement Co. v. Pelican, 13 W (2d) 585, 109 NW (2d) 82.

Where taxpayer refused to complete the form required under (7) (a), the board of review was justified in refusing him a hearing. State ex rel. Reiss v. Bd. of Review, 29 W (2d) 246, 138 NW (2d) 278.

**70.48 Assessor to attend board of review.** The assessor shall attend without order or

subpoena all hearings before the board of review and under oath submit to examination and fully disclose to said board such information as he may have touching his assessment and any other matters pertinent to the inquiry being made and shall receive the same compensation for such attendance as is allowed to the members of said board. The clerk shall make all corrections to the assessment roll ordered by the board of review, including all changes in the valuation of real property. When any valuation of real property is changed he shall enter the valuation fixed by the board in red ink in the proper class above the figures of the assessor, and the figures of the assessor shall be crossed out with red ink. The clerk shall also enter upon the assessment roll, in the proper place, the names of all persons found liable to taxation on personal property by the board of review, setting opposite such names respectively the aggregate valuation of such property, after deducting exemptions and making such corrections as the board may have ordered. All changes in valuation of personal property made by the board of review shall be made in the same manner as provided for changes in real estate.

**70.49 Affidavit of assessor.** (1) The assessor or assessors shall annex to the completed assessment roll, before the meeting of the board of review, his or their affidavits, to be made and certified substantially in the following form, viz.:

STATE OF WISCONSIN, }  
 .... County. } ss.

We, .... and ...., assessors for the .... of .... in said county, do solemnly swear that the annexed assessment roll contains according to our best information and belief a complete list of all real and personal property liable for assessment for the present year in said ...., that the valuations of real and personal property as set down by us (or as corrected by the board of assessors in cities of the first class) in said roll have been made impartially according to our best skill and judgment and are the just and equitable valuations of such property; and that we have performed to the best of our ability all the duties of our office with respect to said assessment roll in accordance with the statutes relating thereto.

.....  
 Read to the affiant and subscribed and sworn to before me this .... day of ...., 19...  
 .....

(2) The value of all real and personal property entered into the assessment roll to which such affidavit is attached by the assessor shall, in all actions and proceedings involving such values, be presumptive evidence that all such properties have been justly and equitably assessed in proper relationship to each other.

(3) No assessor shall be allowed in any court or place by his oath or testimony to contradict or impeach any affidavit or certificate made or signed by him as such assessor.

**70.50 Delivery of roll.** Except in cities of the first class the assessor shall, on or before the first Monday in July or in towns, where the board of review meets on the last Monday of June, on or before the second last Monday in June, deliver the assessment roll so completed and all the sworn statements and valuations of personal property to the clerk of the town, city or village, who shall file and preserve the same in his office.

**70.501 Fraudulent valuations by assessor.** Any assessor who shall intentionally fix 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 from assessment any property liable to taxation in his assessment district, or shall otherwise intentionally violate or fail 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.

**70.502 Fraud by member of board of review.** Any member of the board of review of any assessment district who shall intentionally fix the value of any property assessed in such district, or shall intentionally agree with any other member of such board to fix the value of any of such property at less or more than the true value thereof prescribed by law for the valuation of the same, or shall intentionally omit or agree to omit from assessment, any property liable to taxation in such assessment district, or shall otherwise intentionally violate or fail 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.

**70.503 Civil liability of assessor or member of board of review.** If any assessor or any member of the board of review of any assessment district shall be 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.

**70.51 Assessment review and tax roll in Milwaukee.** (1) The board of review in all cities of the first class whether organized under general or special charter, after they shall have examined, corrected and completed the assessment roll of said city and not later than the first Monday in November, shall deliver the same to the tax commissioner, who shall thereupon reexamine and perfect the same and make out therefrom a complete tax roll in the manner and form provided by law. All laws applicable to any such city relating to the making of such tax rolls shall apply to the making of the tax roll by said tax commissioner, except that the work of making said rolls shall be performed by the assessors and such other employes in the tax commissioner's office as the tax commissioner shall designate. After the completion of said tax roll in the manner provided by law, the tax commissioner shall annex a warrant in the form prescribed by law and signed by him and deliver the tax roll and warrant to the city treasurer of such city on the third Monday of December in each year.

(1a) If the board of review shall not have completed its work within the time limited by the first Monday in November, it shall nevertheless deliver the assessment roll to the tax commissioner as therein required, and the tax commissioner shall thereupon perfect the same as though the board of review had fully completed its work thereon; provided, that in any case wherein the board of review shall alter the assessment after the first Monday of November and before the treasurer shall be required to make his return of delinquent taxes, the assessment roll and the tax roll may be corrected accordingly in the manner provided in s. 70.73 (2), except that the consent of the treasurer shall not be required. Notwithstanding any other provision of the statutes, if the board of review shall not have completed its review of the assessment roll by the date on which the treasurer is required to make his return of delinquent taxes any corrections in the assessment roll by the board of review made after such date which result in raising the assessment shall be reflected by the assessor in the following year in the manner provided by s. 70.43, and if such corrections result in decreasing the assessment, in the absence of a review by the court from such correction, if the tax has been paid, that portion of the tax predicated on the portion decreased may be refunded by the governing body of the city and the county at any time upon application of the taxpayer within 3 years after such correction is made by the board of review. If the tax has become delinquent or has gone to tax sale, the city and county respectively may reduce the amount of the tax or tax certificate by the amount of the reduction caused by the over assessment. The amount of any such refund or reduction made by the county shall be charged back to the city as an erroneous assessment.

(2) The county clerk of any county having a population of 500,000 or more and containing a city of the 1st class shall deliver his certificates of apportionment of taxes and statement of the names of persons in said city subject to an income tax to the tax commissioner instead of the city clerk of such city.

**History:** 1963 c. 506.

**70.52 Clerks to examine and correct rolls.** Upon receiving such assessment roll the said clerk shall carefully examine it. He shall correct all double assessments, imperfect descriptions and other errors apparent upon the face of the roll, and strike off all parcels of real property not liable to taxation. He shall add to the roll any parcel of real or personal property omitted by the assessors and immediately notify them thereof; and such assessors shall forthwith view and value the same and certify such valuation to said clerk, who shall enter it upon the roll, and such valuation shall be final. To enable such clerk to properly correct defective descriptions he may call to his aid, when necessary, the county surveyor, whose fees for the services rendered shall be paid by the town, city or village.

**70.53 Statement of assessment.** Upon the correction and completion of the assessment roll as provided in s. 70.52, the clerks shall prepare and, on or before the second Monday in August, transmit to the department of taxation, to the supervisor of assessment, and to the county clerk a detailed statement of the aggregate of each of the several items of taxable property specified in s. 70.30, and a detailed statement of each of the several classes of real estate, entering land and improvements separately, as prescribed in s. 70.32 (2). Every county clerk shall, at the expense of the county, annually procure and furnish to each town, city and village clerks blanks for such statements, the form of which shall be prescribed by the department of taxation.

**70.54 Abstracts for department of taxation.** Each county clerk, after the receipt of such statement, shall make an abstract of the same and transmit it to the department of taxation on or before the 31st day of December.

**70.55 Special messenger.** Whenever any town, city or village clerk shall have failed to transmit any such statement within the time fixed as aforesaid, the county clerk or the department of taxation shall send a messenger therefor, who shall be paid and the expenses charged back as provided in section 68.09 or in subsection (6) of section 73.03, respectively; and whenever any county clerk shall have failed to transmit any such abstract, within the time fixed as aforesaid, the department of taxation may send a messenger therefor, who shall be paid and the expenses therefor charged back to the county.

**70.555 Provisions directory.** The directions herein given for the assessing of lands and personal property and levying and collecting taxes shall be deemed directory only, and no error or informality in the proceedings of any of the officers intrusted with the same, not affecting the substantial justice of the tax, shall vitiate or in anywise affect the validity of such tax or assessment.

**70.56 Lost roll.** (1) **NEW ASSESSMENT.** Whenever the assessment roll of any assessment district shall be lost or destroyed before the second Monday of November in any year and before the tax roll therefrom has been completed the assessor of such district shall immediately prepare a new roll and as soon thereafter as practicable make a new assessment of the property in his district. If the board of review for such district shall have adjourned without day before such new assessment is completed such board shall again meet at a time fixed by the clerk of the town, city or village, not later than the fourth Monday in November, and like proceedings shall be had, as near as may be, in reference to such new assessment and assessment roll as in case of other assessments, and such clerk shall give notice of the time and place of such meeting of the board of review as is provided in s. 70.47 (2). Such new assessment and assessment roll shall be deemed the assessment and assessment roll of such assessment district to all intents and purposes. In case the assessor shall fail to make such new assessment or the board of review shall fail to meet and review the same, or any assessment roll is lost or destroyed after the second Monday in November in any year and before the tax roll therefrom is completed, or both the assessment roll and tax roll are lost or destroyed, then the county clerk shall make out and deliver a tax roll in the manner and with like effect as provided in s. 70.71.

(2) **SAME.** Whenever a tax roll in any town, city or village shall be lost or destroyed before it has been returned by the treasurer or sheriff holding the same, a new roll shall be prepared in like manner and with like warrant as the first, and delivered to such treasurer or sheriff, who shall complete the collection of the taxes and return such new tax roll in the manner provided for the original tax roll.

**History:** 1963 c. 343.

**70.57 Assessment of counties by department of taxation.** (1) The department of taxation before September 15 of each year shall complete the valuation of the property of each county, city, village and town of the state. From all the sources of information accessible to it the department shall determine and assess the value of all property subject to general property taxation in each county, city, village and town. It shall set down a list of all the counties, cities, villages and towns, and opposite to the name of each county, city, village and town, the valuation thereof so determined by it, which shall be the full value according to its best judgment. There shall also be prepared a list of all the counties of the state, with opposite the name of each county the valuation thereof so determined, which shall be certified by the commissioner of taxation as the assessment of the several counties of the state made by the department, and be delivered to the department of administration. In any case where the department, through mistake or inadvertence, has assessed to any county a greater or less valuation for any year than should have been assessed to such county, it shall correct such error by adding to or subtracting from (as the case may be) the valuation of such county as determined by it at the next succeeding county assessment, the amount omitted from or added to the true valuation of such county in the former county assessment in consequence of such error, and the result shall be taken as the full value of such county for the latter year and a final correction of such error.

(2) The department shall have the power to make such rules, orders and regulations for making and filing complaints by counties, the attendance of witnesses, the production of books, records and papers and the mode of procedure as may be deemed necessary, not inconsistent with the laws of the state.

(3) The department shall have authority to direct that the fees for the attendance of witnesses and officers and other expenses for evidence shall be paid by the county making complaint to the department which is determined adversely to such county, as justice may require, and when such costs and fees are so directed to be paid by any county the amount thereof shall be certified to the commissioner of administration, and in turn certified by him to the secretary of state, and by the latter apportioned to such county with the

state taxes and be levied and collected upon the property of said county with said state taxes.

**History:** 1961 c. 316.

**70.575 State assessment, time.** The department, not later than the first day of November in each year, shall total the assessments of counties made by the department of taxation pursuant to section 70.57, and such total shall be known as the state assessment and shall be the full market value of all general property of the state liable to state, county and local taxes in the then present year. The department shall enter upon its records such state assessment.

**70.58 Forestation state tax; reserve appropriation.** (2) There is levied an annual tax of two-tenths of one mill for each dollar of the assessed valuation of the property of the state as determined by the department of taxation pursuant to s. 70.57, for the purpose of acquiring, preserving and developing the forests of the state, the proceeds of such tax to be paid into the conservation fund. But such mill tax shall not be levied in any year in which the legislature has provided funds for the purposes specified in this section, equal to or in excess of the amount which such mill tax would produce.

(3) \$300,000 of the moneys collected under this section shall be maintained as a reserve for forestry purposes to meet emergency needs. This allotment in whole or in part may be transferred and credited to the appropriation made by s. 20.370 (2) upon certification of the conservation commission to the commissioner of administration. Upon the collection and payment into the conservation fund of the tax levied by this section, the commissioner of administration shall transfer from the unallocated forestry balance under s. 20.370 (2) to the allotment made by this subsection an amount sufficient to restore the allotment to \$300,000.

**History:** 1961 c. 349; 1965 c. 433 s. 121; 1967 c. 291 s. 14.

**70.60 Apportionment of state tax.** (1) The department of administration shall compute the state tax chargeable against each county basing such computation upon the valuation of the taxable property of the county as determined by the department of taxation pursuant to s. 70.57. On or before the fourth Monday of October in each year the secretary of state, upon information which the department of administration shall timely furnish, shall certify to the county clerk of each county the amount of the taxes apportioned to and levied upon his county, and all special charges which he is required by law to make in any year to any such county to be collected with the state tax. He shall then charge to each county the whole amount of such taxes and charges, and the same shall be paid into the state treasury as provided by law.

(2) All special charges allocated to counties for costs of operation of the processing center of the state department of taxation, located at Madison, Wisconsin, for the biennium 1963-1965 shall be held in abeyance and counties shall not be required to make payment thereof even though a tax levy has occurred to cover all or part of such special charges. This subsection shall remain in effect until there has been a final adjudication by the courts as to the liability of counties for these special charges which have been charged or assessed by the state department of taxation.

**History:** 1963 c. 461.

**70.61 Assessment of taxation districts.** The county equalization committee shall, after its meeting with the supervisor of assessments as provided in s. 73.05, submit its recommendations with respect to the determination of valuation figures required for the apportionment of taxes by the county clerk, together with such supporting data as it deems proper, to the county board of supervisors. The board shall carefully examine such recommended valuation figures and determine and assess the value of all taxable property in each town, city and village within the county and in the metropolitan drainage area as created by s. 59.96. The values so determined shall be the full values according to the best judgment of the board and shall be known thereafter as the valuations determined by the county board pursuant to s. 70.61.

**History:** 1965 c. 433.

**70.62 County tax rate.** (1) COUNTY BOARD TO DETERMINE. The county board shall also, at such meeting, determine by resolution the amount of taxes to be levied in their county for the year, and also the amount to be raised by tax in each city, town and village for the support of common schools for the ensuing year, in accordance with s. 59.07 (21).

(2) MAXIMUM. The total amount of county taxes assessed, levied and carried out against the taxable property of any county in any one year shall not exceed in the whole

one per cent of the total valuation of said county for the current year as fixed by the department of taxation except as provided in pars. (a) to (c):

(a) In counties containing one town only, the total amount of county taxes assessed, levied and carried out against the taxable property of such county in any one year shall not exceed in the whole one and one-half per cent of the total valuation of said county for the current year as fixed by the department of taxation;

(b) This limitation shall not apply to any taxes levied to pay the principal and interest upon any valid bonds or notes of the county now outstanding or hereafter issued;

(c) In counties having a population of 250,000 or more such limitation shall not apply to any taxes levied pursuant to s. 59.083 to provide for the exercise of the powers and functions relating to the consolidation of municipal services in such counties.

(3) **OMITTED TAX.** Whenever the county board of any county shall fail to apportion against any town, city or village thereof in any year any state, county or school tax or any part thereof properly chargeable thereto, such county board shall, in any succeeding year, apportion such taxes against such town, city or village and add the proper amount thereof to the amount of the current annual tax then apportioned thereto.

**History:** 1963 c. 565; 1967 c. 26.

**70.63 Apportionment of county taxes.** (1) **BY COUNTY CLERK.** The county clerk shall apportion the county tax, including the tax for the support of common schools as provided for in s. 59.07 (21), and the whole amount of state taxes and charges levied upon his county, as certified by the secretary of state, among the several towns, cities and villages of the county, according and in proportion to the valuation thereof as determined by the county board; and shall carry out in the record book aforesaid, opposite to the name of each in separate columns, the amount of state taxes and charges and the amount of county taxes so apportioned thereto, and the amount of all other special taxes or charges apportioned or ordered, or which he is required by any law to make in any year to any such town, city or village, to be collected with such annual taxes; and within ten days after the assessment of values by the county board he shall certify to the clerk of, and charge to each town, city and village, excepting in cities of the first class, the amount of each and all such taxes so apportioned to and levied upon the same, and shall, at the same time, file with the county treasurer a certified copy of the apportionment so certified by him to each town, village and city clerk.

(2) **CITY OF FIRST CLASS.** The county clerk shall certify in a similar manner to the tax commissioner of each city of the first class located within the limits of the county.

**History:** 1963 c. 6.

**70.64 Review of county assessment.** (1) **BY WISCONSIN BOARD OF TAX APPEALS.** The assessment and determination of the relative value of taxable general property in the several taxation districts of any county, made by the county board under s. 70.61, may be reviewed, and a redetermination of the value of such property may be made by the Wisconsin board of tax appeals, upon appeal to said board of tax appeals by any taxation district in such county. The filing of such appeal in the manner hereinafter provided by any one or more taxation districts shall impose upon the board the duty, under the powers conferred upon it by s. 73.01 (5) (a) to review the taxation district assessment complained of and if, in its judgment based upon the testimony, evidence and record made on the preliminary hearing of such appeal, the board finds such assessment to be unequal and discriminatory, it shall determine to correct such assessment to bring it into substantial compliance with law. Such appeal shall be taken and such review and redetermination shall be made as provided in subs. (2) to (12), and under such rules governing the procedure therein, not inconsistent with law, as may be prescribed by the board.

(2) **AUTHORIZATION OF APPEALS.** To authorize such appeal an order or resolution directing the same to be taken shall be adopted by the governing body of the taxation-district taking such appeal at a lawful meeting of such governing body. When an appeal shall have been authorized the prosecution thereof shall be in charge of the chairman, mayor or president of the taxation-district taking the appeal unless otherwise directed by the governing body. The officers or committee in charge of such appeal may employ attorneys to conduct the same. After authorizing an appeal as provided above, any two or more taxation-districts in the same county may join in taking and prosecuting such appeal.

(3) **FORM OF APPEAL.** To accomplish such appeal there shall be filed in the office of the county clerk, within 30 days after the date of making the taxation district assessment by the county board, an appeal in writing which shall set forth:

(a) That the taxation district, naming the same, appeals to the Wisconsin board of tax

appeals from the taxation district assessment made by the county board under s. 70.61, specifying the date of such assessment.

(b) Whether such appeal is for the purpose of obtaining a review and redetermination of the assessment of all the taxation-districts of the county or of particular districts only, therein specified.

(c) Whether review and redetermination is desired as to real estate, or as to personal property, or both.

(d) That such appeal has been authorized by an order or resolution of the governing body of the taxation district in whose behalf such appeal is taken.

(e) A plain and concise statement, without unnecessary repetition, of the facts constituting the grievance sought to be remedied upon such appeal, and shall contain allegations alleging specifically in what respects the assessment is in error.

(f) The appeal shall be verified by a member of the governing body of the taxation district authorizing such appeal, in the manner that pleadings in courts of record may be verified. When 2 or more taxation districts join in taking such appeal the verification may be made by the proper officer of any one of them.

(4) Upon the filing of such appeal, the county clerk without delay shall prepare certified copies thereof, together with certified copies of the taxation district assessment of the county board from which such appeal is taken and of the record of the proceedings of the board in relation thereto and a complete list showing the clerk of each taxation district within such county and the post-office address of each, and mail by certified mail 4 sets of said certified copies to the board of tax appeals and one set of said copies to the department of taxation and to the clerk of each town, city or village within the county.

(5) Not later than 30 days after the county clerk has mailed said certified copies, unless such time is enlarged by order of the board of tax appeals, any town, city or village may cause an appearance to be entered in its behalf before said board in support of such appeal and uniting with the appellant for the relief demanded; and by verified petition or statement showing grounds therefor may apply for other or further review and redetermination than that demanded in such appeal. Within the like time such county, town, city or village in such county may in like manner have its appearance entered in opposition to such appeal and to the relief demanded. Such appearances shall be authorized in the manner for authorizing an appeal as provided in sub. (2). When so authorized the interests of the county, town, city or village authorizing the same shall be in the charge of the chairman, mayor or president thereof unless otherwise directed by the body authorizing such appearance; and attorneys may be employed in that behalf. In such appearances any 2 or more of the towns, cities and villages of said county may join if united in support of or in opposition to such appeal. Four copies of each appearance, petition or statement mentioned in this subsection shall be filed in the offices of the board of tax appeals and a like copy of each mailed by certified mail to the department of taxation, to the county clerk, and to the clerk of each town, city and village within said county, and a like copy to the attorney authorized to appear on behalf of the county or any town, city or village within said county.

(6) As soon as practicable, the board shall set a time and place for preliminary hearing of such appeal. At least 10 days before the time set for such hearing, the board shall cause notice thereof to be mailed by certified mail to the county clerk and to the attorney or the clerk of each town, city and village in whose behalf an appearance has been entered in the matter of such appeal, and to the clerk of each town, city or village which has not appeared, and mail a like notice to the clerk of the taxation district taking such appeal and to the department of taxation. The department of taxation shall be prepared to present to the board at such time during the course of the hearings as the board requires, the full value of all property subject to general property taxation in each town, village and city of the county, as determined by the department according to s. 70.57 (1). Said hearing may be adjourned, in the discretion of the board of tax appeals, as often and to such times and places as may be necessary in order to determine the facts. If satisfied that no substantial injustice has been done in the taxation district assessment appealed from, the board in its discretion may dismiss such appeal. If satisfied that substantial injustice has been done in the taxation district assessment, the board shall determine to revalue any or all of the taxation districts in the county, which it deems necessary, in a manner which in its judgment is best calculated to secure substantial justice.

(7) The board shall then proceed to redetermine the value of the taxable general property in such of the taxation districts in the county as it deems necessary. It may include in such redetermination other taxation districts than first determined upon and may include all of the taxation districts in said county, if at any time during the progress of



its investigations or revaluations it is satisfied that such course is necessary in order to accomplish substantial justice and to secure relative equality as between all the taxation districts in such county. It shall make careful investigation of the value of taxable general property in the several taxation districts to which such review and redetermination shall extend, in any manner which in its judgment is best calculated to obtain the fair, full value of such property. The board may employ such experts and other assistants as may be necessary, and fix their compensation. In making such investigations the board and all persons employed therein by the board shall have all the authority possessed by assessors so far as applicable, including authority to administer oaths and to examine property owners and witnesses under oath as to the quantity and value of the property subject to assessment belonging to any person or within any taxation district to which the investigation shall extend.

(8) The board may at any time before its final determination appoint a time and place at which it will hear evidence and arguments relevant to the matters under consideration upon such appeal. The time to be devoted to such hearings may be limited as the board directs. At least 10 days before the time fixed for such hearings, the board shall cause notice thereof to be mailed by certified mail to the county clerk and to the attorney or other representative of each town, city and village in whose behalf an appearance has been entered in the matter of such appeal, and a like copy to the department of taxation.

(9) The board of tax appeals may take testimony. Witnesses summoned at the instance of said board shall be compensated at the rates provided by law for witnesses in courts of record, the same to be audited and paid the same as other claims against the state, upon the certificate of said board. If any property owner or other person makes any false statement to said board or to any person employed by it upon any matter under investigation he shall be subject to all the forfeitures and penalties imposed by law for false statements to assessors and boards of review.

(10) The board of tax appeals shall make its determination upon such appeal without unreasonable delay and shall file a copy thereof in the office of the county clerk and mail by certified mail a like copy to the department of taxation and to the clerk and attorney of the taxation district appealing, and a copy to the clerk and attorney of each taxation district having appeared. In such determination the board shall set forth the relative value of the taxable general property in each town, city and village of such county as found by them, and what sum, if any, shall be added to or deducted from the aggregate value of taxable property in each such taxation district as fixed in the determination of the county board from which such appeal was taken in order to produce a relatively just and equitable taxation district assessment. Such determination shall be final.

(11) The determination of the board shall not affect the validity of taxes apportioned in accordance with the taxation district assessment from which such appeal was taken; but if it is determined upon such appeal that such taxation district assessment is relatively unequal, such inequality shall be remedied and compensated in the apportionment of state and county taxes in such county next following the determination of said board in the following manner: Each town, city and village whose valuation in such taxation district assessment was determined by said board to be relatively too high shall be credited a sum equal to the amount of taxes charged to it upon such unequal assessment in excess of the amount equitably chargeable thereto according to the determination of the board; and each town, city and village whose valuation in such taxation district assessment was determined by said board to be relatively too low shall be charged, in addition to all other taxes, a sum equal to the difference between the amount charged thereto upon such unequal assessment and the amount which should have been charged thereto according to the determination of the board. The department of taxation shall aid the county clerk in making proper computations.

(12) The board of tax appeals shall transmit to the county clerk with its determination on such appeal a statement of all expenses incurred therein by or at the instance of the board, which shall include the actual expenses of the board and regular employes of the board, the compensation and actual expenses of all other persons employed by it and the fees of officers employed and witnesses summoned at its instance. A duplicate of such statement shall be filed in the office of the department of administration. Such expenses shall be audited upon the certificate of the board, and paid out of the state treasury, in the first instance, as other claims against the state are audited and paid. The amount of such expenses shall be a special charge against such county and shall be included in the next apportionment and certification of state taxes and charges, and collected from such county, as other special charges are certified and collected. Unless otherwise directed by the board

in its determination upon such appeal, the county clerk, in the next apportionment of state and county taxes, shall apportion the amount of such special charges to and among the towns, cities and villages in such county whose relative valuations were increased in the determination of the board in proportion to the amount of such increase in each of them respectively. The apportionment of such expenses shall be set forth in the determination of the board. The amount so apportioned to each such town, city and village shall be charged upon its tax roll and shall be collected and paid over to the county treasurer as other state taxes and special charges are collected and paid.

(13) PROCEDURES. The provisions of s. 73.01, insofar as consistent with this section, shall be applicable to proceedings under this section.

History: 1963 c. 9, 343.

**70.65 Tax roll.** (1) From the assessment roll when so corrected, the clerk of the taxation district shall make out in a book to be called a tax roll, a complete list of all the taxable real property therein arranged, except as herein directed in regular order as to lots and blocks and sections and parts of sections, by the proper corrected descriptions and having entered opposite in separate columns the name of the person to whom assessed before, and the valuation thereof, ascertained as aforesaid, after such description, and also a complete alphabetical list of all persons in his town having any taxable personal property, with the aggregate valuation of such property ascertained as aforesaid, and the number of the school district in which it is subject to taxation set opposite in separate columns. Whenever the property situate in an incorporated village or unincorporated village, the limits of which have been designated by the town board is embraced in a town tax roll the list of the real property and of persons taxable for personal property as aforesaid shall be entered in a continuous part of the roll and the valuations be separately footed. Public lands sold and not patented and lands mortgaged to the state shall be separately entered under a proper heading.

(2) Whenever the common council or other governing body of any city, town or village in this state shall direct, the aggregate amount of state, county and local taxes shall be carried in a single column in the tax roll opposite the parcel or tract of land against which the tax is levied, or, in case of personal property, in a single column opposite the name of the person, firm or corporation against whom the said tax is levied. Each tax bill or receipt shall show the purpose for which such taxes are to be used, giving the percentage for state, county and local taxes.

**70.66 Calculation and statement of taxes.** (1) BY TOWN AND VILLAGE CLERKS. Upon receipt of the certificate of the apportionment from the county clerk each town and village clerk in counties containing a population of more than 300,000 shall, upon a uniform percentage, calculate and carry out in one item opposite to each valuation in the tax roll the amount required to be raised upon such valuation to realize in his town the whole amount of state, county, school and other taxes so certified, provided that the tax levied pursuant to s. 59.07 (21) (a) shall be shown separately from all other county taxes in a column designated as "county school tax levied under s. 59.07 (21) (a), statutes", together with such town and other local taxes, except taxes to pay judgments, as are to be levied uniformly upon all the taxable property in the town; and all other taxes, if any, including taxes to pay judgments, in separate column opposite the valuation of the property to be charged.

(2) UNPAID TAX ENTERED. He shall enter upon said roll a statement showing the several amounts of taxes levied upon said town or any part thereof and for what purpose; provided, in case the board of supervisors of any county shall so order, said town clerk shall calculate and carry out in separate items the several amounts of taxes as are to be levied uniformly upon all the taxable property of the town in separate columns on such roll, the form of which may be prescribed by such county board.

(3) SEVERAL TAXES TO BE SEPARATELY STATED IN ROLL. Upon receipt of the certificate of apportionment from the county clerk, each town and village clerk, located in counties having a population of less than 300,000, shall separately calculate and carry out opposite to each valuation in the tax roll the amount required to be raised upon such valuation, for state taxes, county taxes, school district taxes, town or village taxes and all other taxes, if any, including taxes to pay judgments. Said several amounts shall be entered in the tax roll in separate columns showing the purpose for which each amount is to be raised in such form as shall be prescribed by the department of taxation.

(4) SPECIAL ASSESSMENT. All special assessments shall be carried out on the tax roll in a separate column or columns opposite the lots or tracts upon which the same may be a lien, and the treasurer shall have the same authority with reference thereto as if the amount of such lien was a general tax.

History: 1943 c. 20 s. 1; 1963 c. 6.

**70.665 Tax statement.** The real and personal property tax bills prepared by the clerks of each taxation district, after July 1, 1962, shall show the amount of the tax that would be levied if there were no distribution of taxes under s. 77.63 and if there were no personal property tax offset under s. 77.64.

**History:** 1961 c. 620.

**70.67 Municipal treasurer's bond; substitute for.** (1) The treasurer of each town, city or village shall, unless exempted under subsection (2), execute and deliver to the county treasurer a bond, with sureties, to be approved, in case of a town treasurer, by the chairman of the town, and in case of a city or village treasurer by the county treasurer, conditioned for the faithful performance of the duties of his office and that he will account for and pay over according to law all taxes of any kind which shall come into his hands and which he is required to pay to the county treasurer. If such bond is executed, or the condition thereof guaranteed by personal sureties, the amount of the bonds shall be double the amount of state and county taxes apportioned to the town, village or city, provided that the amount of such bond shall not exceed the sum of \$500,000. When such bond is executed, or the condition thereof guaranteed, solely by a surety company as provided in section 204.07, such bond shall be in a sum equal to the amount of such state and county taxes, provided that the amount of such bond shall not exceed the sum of \$250,000. The county treasurer shall give to said town, city or village treasurer a receipt for said bond, and file and safely keep said bond in his office.

(2) The treasurer of any municipality shall not be required to give such bond if the governing body thereof shall by ordinance obligate such municipality to pay, in case the treasurer thereof shall fail so to do, all taxes of any kind required by law to be paid by such treasurer to the county treasurer. Such governing body is authorized to so obligate such municipality. If the governing body of the municipality has adopted an ordinance as specified in this subsection, it may demand from its treasurer, in addition to the official bond required of all municipal treasurers, a fidelity or surety bond in an amount and upon such terms as may be determined by the governing body. Such bond shall run to the town or village board or the city council, as the case may be, and shall be delivered to the clerk of the municipality. A certified copy of such ordinance filed with the county treasurer shall be accepted by him in lieu of the bond required by subsection (1). Such ordinance shall remain in effect until a certified copy of its repeal shall be filed with the county clerk and the county treasurer. The official bond executed pursuant to section 19.01, required of municipal treasurers, shall extend to and include the liability incurred by any town, city or village whose governing board shall adopt and certify to the county treasurer an ordinance in accordance with this subsection.

Under (1) the bond referred to is in- action against the surety company for de-  
sented to make the county treasurer the falcations of the town treasurer. Akan v.  
sole obligee and the town has no cause of Kanable, 18 W (2d) 615, 119 NW (2d) 419.

**70.68 Warrant; delivery of roll; collection of taxes.** (1) WARRANT; CLERK TO ATTACH. The town, city or village clerk shall attach to the tax roll a warrant substantially in the following form:

THE STATE OF WISCONSIN to ...., treasurer of the town, city or village of ...., in the county of .....

You are hereby commanded to collect from each of the persons and corporations named in the annexed tax roll, and from the owners or occupants named of the real estate described therein, the taxes set down opposite to their respective names, and to the several parcels of land therein described at the time or times as provided by law, which amount in total to the sum of ...., and in case any person or corporation upon whom any such sum or tax is imposed shall refuse or neglect to pay the same, you may levy and collect the same by distress and sale of the goods and chattels of the person or corporation so taxed.

Given under my hand this .... day of ....., 19.., ...., Clerk, town, city or village of .....

(1m) WARRANT IN MILWAUKEE. In any city authorized by its charter to sell land for nonpayment of city taxes, the warrant attached to the city tax roll shall be in the form prescribed by such charter, and a warrant substantially in the form provided in subsection (1) modified to conform to such charter and the provisions of law applicable to such city in the collection of county and state taxes, shall be attached to the duplicate county tax roll.

(2) CLERK TO DELIVER TAX ROLL. The clerk shall deliver the tax roll, with said warrant annexed, to the treasurer, if he shall have duly qualified as such, on or before the third Monday in December, and charge him with the town and local taxes therein.

(4) NOTICE OF TIME FOR PAYMENT. In cities of the 2nd, 3rd and 4th classes on receipt of such tax roll the treasurer shall give one week's notice thereof by a class 1

notice, under ch. 985. Such notice shall specify how and when taxes must be paid. In cities authorized by charter to sell land for nonpayment of city taxes, the city treasurer shall give notice of collection of taxes in such form and manner as is provided in said charter.

(5) **COLLECTION OF TAXES.** (a) *By treasurer, except in cities of first class.* On the expiration of the time specified the treasurer shall proceed to enforce the collection of such taxes in the manner provided by law; provided, that in cities of the first class however organized he shall issue his warrant, directed to the chief of police of the city, requiring him, within a time specified therein to collect all state, county, city, school and other taxes due on personal property as shall then remain unpaid, and the chief of police receiving such warrant shall possess all the powers given by law to town treasurers for the collection of such taxes, and be subject to the liabilities and entitled to the same fees as town treasurers in such cases, but such fees shall be turned over to the city treasurer and become a part of the general fund.

(b) *Bond of chief of police.* Before the treasurer shall sign his warrant to the chief of police such chief of police shall give a bond to the city, in such sum and with such sureties as the council may prescribe, for the payment to the city treasurer of all taxes by him collected or received by virtue of such warrant.

(c) *Return of tax warrant.* Within the time required by these statutes in the case of town treasurers for the return to the county treasurers of the delinquent taxes on personal and real property, the said chief of police, in cities of the first class, shall return his warrant for the collection of taxes of personal property to the treasurer.

(d) *Collection by police department.* The governing body of any city or village may by ordinance provide for the collection of delinquent taxes by the police department in the manner provided by this subsection.

**History:** 1965 c. 252.

**70.69 Delivery of roll before treasurer qualifies.** If the tax roll shall have been delivered to the treasurer before qualification it shall be recalled from him and delivered to a treasurer appointed and qualified according to law; if it cannot be obtained the clerk shall make a new one, in the same manner, directed to the treasurer so appointed and qualified, upon which he shall collect only the balance of taxes then remaining unpaid, and shall demand and sue for such as were collected upon the original roll from the person so collecting the same.

**70.70 Delivery to sheriff.** If the treasurer-elect shall fail to qualify as such or to file his bond with the county treasurer, in the manner and within the time prescribed, and the board shall fail to appoint a treasurer, or the person so appointed shall so fail to qualify and give such bond and deliver a receipt therefor by the third Monday in December, the clerk shall deliver the tax roll and warrant to the sheriff of the county, or if the same cannot be obtained in the case mentioned in s. 70.69, a new roll and warrant, made as aforesaid, and the sheriff shall execute to the county treasurer a like bond as required of the treasurer, and by himself or deputy shall make like collections and returns, and shall, unless he receives a fixed salary for all services, be entitled to collect for his services in cities one per cent, and in towns and villages 2 per cent upon all taxes paid on or before January 31, and on all taxes collected by him after said date, in cities 4 per cent, and in towns and villages 5 per cent, said fees to be computed and added to the amounts as specified on the tax roll, and he shall be responsible to the same extent as treasurers appointed by boards, for all taxes so handed over to him for collection; and for the purpose of collecting the same he shall be vested with all the powers conferred upon the treasurer.

**70.71 Proceedings if roll not made.** (1) Whenever any town, city or village clerk shall neglect or refuse to make and deliver the tax roll and warrant within the time required by law the county clerk shall, at any time after such neglect or refusal, demand and summarily obtain the assessment roll for such year, and make, in the same manner as required of the town clerk, a tax roll for such town, city or village and the like warrant thereto, and deliver the same to the sheriff of the county for collection, who shall give a like bond and have the power and proceed as directed in section 70.70, in the case there provided, to execute such warrant.

(2) If the assessment roll cannot be obtained the county clerk may use a copy thereof if obtainable. If he can obtain neither original nor copy he shall make out, to the best of his ability, a tax roll from the last assessment or tax roll on file in his office or in the office of the county treasurer, which shall then be taken and deemed conclusively the legal tax roll of such town for all purposes whatever. For all such services the county clerk shall

be allowed by the county board and paid from the county treasury a reasonable compensation, which shall be charged to the town in the next apportionment of taxes.

**70.72 Clerical help on reassessment.** Whenever a reassessment or reassessments of taxes shall hereafter be ordered in any town, the town board of such town may employ such additional clerical help for the purpose of preparing the tax rolls upon such reassessment as in its judgment shall be necessary.

**70.73 Correction of tax roll.** (1) **BEFORE DELIVERY.** Whenever it shall be discovered by any town, village or city clerk or treasurer that any parcel of land has been erroneously described on the tax roll he shall correct such description, and when he shall discover that personal property has been assessed to the wrong person, or two or more parcels of land belonging to different individuals or corporations have been erroneously assessed together on his tax roll, he shall notify the assessor and all parties interested, if residents of the county, by notice in writing to appear at the clerk's office at some time, not less than five days thereafter, to correct the assessment roll, at which time and place the assessment roll shall be corrected by entering the names of the persons liable to assessment thereon, both as to real and personal property, describing each parcel of land and giving its proper valuation to each parcel separately owned; but the valuation so given to separate tracts of real estate shall not together exceed nor be less than the valuation given to the same property when the several parcels were assessed together. Such valuation of parcels of land or correction of names of persons assessed with personal property may be made at any time before the tax roll and warrant shall be returned to the county treasurer for the year in which such tax is levied. Such valuation or correction of names, when so made, shall be held just and correct and be final and conclusive.

(2) **AFTER DELIVERY.** Whenever after delivery of the tax roll to the treasurer it shall be discovered that any city, town or village clerk in making out the tax roll has made a mistake therein in entering the description of any real or personal property, or the name of the owner or person to whom assessed, or in computing or carrying out the amount of the tax, or where the tax is computed and carried out on a palpably erroneous entry on the assessment roll, the clerk with the consent of the treasurer at any time before the treasurer is required to make his return of delinquent taxes, may correct the name of the taxpayer, the description of property or errors in computing or carrying out the tax to correspond to the entry which should have been made on the tax roll before delivery to the treasurer. If any such corrections shall produce a change in the total amount of taxes entered in the tax roll, the clerk shall make corresponding corrections in the warrant annexed to such roll. The clerk shall enter a marginal note opposite each correction, stating when made, which shall be signed by the clerk and treasurer.

(3) **NOTICE OF CORRECTION.** When the assessment roll shall have been so corrected the clerk shall enter a marginal note on the roll stating when the correction was made by the assessor; and if the taxes shall have been extended against the property previously the clerk shall correct the tax roll in the same manner that the assessment roll was corrected, and extend against each tract the proper amount of tax to be collected.

**70.74 Lien of reassessed tax.** (1) Whenever any tax or assessment or any part thereof levied on real estate, whether heretofore or hereafter levied, shall have been set aside or determined to be illegal or void or the collection thereof prevented by the judgment of a court or the action of the county board; or whenever any town, city or village treasurer shall have been prevented by injunction from collecting or returning as delinquent any such tax or assessment in consequence of any irregularity or error in any of the proceedings in the assessment of such real estate, the levy of such tax or the proceedings for its collection, or of any erroneous or imperfect description of such real estate, or of any omission to comply with any form or step required by law, or of the affixing of a revenue stamp to the tax certificate, and including the amount thereof in the same, or the including of any illegal addition with the lawful tax, or for any other cause, then, if the real estate was properly taxable or assessable, if it be not a proper case to collect by a resale of the land, such tax, or so much thereof as shall not have been collected and as may be taxable or assessable thereto may be reassessed or relieved upon such real estate at any time within 3 years after such judgment or such action of the county board or the dissolution of such injunction; and the proper town board, village board, board of trustees or common council shall make an order directing the same to be reassessed upon such real estate, and the clerk shall insert the same in the tax roll, opposite such real estate, in a separate column, as an additional tax, and the same shall be collected as a part of the tax for the year when so placed on the roll. Any such school district tax shall be so reassessed and relieved on the order of the town board; but the provisions of this section shall not be construed as conflicting with, limiting or in any way affecting the reassessment pro-

vided for in sections 75.54 and 75.55. The lien of any tax reassessed as provided in this section shall attach to the land as of the date when such tax as originally levied became a lien and shall continue and constitute the lien of any tax sale certificate issued upon the sale of such lands for such reassessed tax. Such lien shall be superior to the lien of any tax sale certificate issued upon the sale of such land dated after the date of the lien of such reassessed tax but prior to the date of the tax sale certificate issued upon the sale of such land for such reassessed tax.

(2) Whenever any tax or assessment or any part thereof levied on real estate shall have been set aside or determined to be illegal or void or the collection thereof prevented by the judgment of a court or the action of the county board and such tax or assessment shall not be justly reassessable, the county board may order such tax or assessment to be charged back to the respective town, city or village wherein such lands are situated in the next apportionment of county taxes, provided that the amount so charged back shall not include any tax or assessment the illegality of which is solely attributable to erroneous action by the county or its officers.

**70.75 Reassessments.** (1) **REASSESSMENTS, HOW MADE.** Whenever it satisfactorily appears to the department of taxation 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 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 law and that the interest of the public will be promoted by a reassessment thereof, said 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 department. 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).

(2) **PERSONS APPOINTED TO REASSESS, POWERS AND DUTIES.** The person or persons so appointed to make such reassessment, without delay, shall severally take and subscribe an oath or affirmation to support the constitution of the United States and of the state of Wisconsin and faithfully to perform the duties imposed upon him in respect to such reassessment to the best of his ability, and shall file the same with the department of taxation. Thereupon such person or persons shall proceed with diligence to make a reassessment of all the taxable property in such district. For that purpose he or they shall have all the power and authority given by law to assessors in such district and shall perform all the duties and be subject to all restrictions and penalties imposed by law upon such assessors. He or they shall have access to all public records and files which may be needful or serviceable in the performance of said duties, and while engaged therein shall be entitled to have custody and possession of the roll containing the original assessment in such district and all property and other statements and memoranda relating thereto. A blank assess-

ment roll and all property statements and other blank forms needful for the purposes of such reassessment shall be furnished by the county clerk at the expense of the county upon the application of the supervisor of assessments.

(3) **SPECIAL SUPERVISION INSTEAD OF REASSESSMENT.** Whenever the department shall determine, after the hearing provided for in subsection (1) that the assessment complained of was not made in substantial compliance with law but that the interests of all the taxpayers of such district will best be promoted by special supervision of succeeding assessments to the end that the assessment of such district shall thereafter be lawfully made, it may proceed as follows: It may designate some person or persons in the employ of the department or appoint some other qualified person or persons to assist the local assessor in making the assessments to be thereafter made in such district. Such person or persons so appointed may give all or such part of their time to such supervision as, in the judgment of the department, shall be necessary to complete such assessment in substantial compliance with the law, and in performing such task shall have all the powers given by law to any person or persons designated to make a reassessment and together with the assessor shall constitute an assessment board as defined in section 70.055. The cost of making such special supervision shall be borne by the taxation district and paid in the manner provided for upon a reassessment of such district; provided that in case the supervision is made by an employe of the department and not more than 10 days is consumed in such work, the department may in its discretion make no charge for such services.

**History:** 1963 c. 279, 343.

**70.76 Board of correction.** (1) **NOTICE, PROOF.** In the order for such reassessment the department of taxation shall designate 3 persons to serve as a board for the correction and review of such reassessment. As soon as practicable the person or persons making such reassessment shall inform the clerk of such district of a date on which such reassessment will be ready for the consideration of such board, which information shall be given in time to enable such clerk to give the notice hereinafter required. The clerk shall thereupon give notice that such board will meet on such date at the place provided by law for the meeting of the regular board of review of such district, specifying such place. He shall record such notice in the record book of proceedings of the board of review of such district after first recording therein the order for such reassessment; he shall post such notice in 3 conspicuous public places in said district and shall also serve a copy of such notice upon each of the persons named to act as such board and upon the supervisor of assessments if such reassessment be not made by him, which posting and service shall be at least one week before the day designated for such meeting; provided, that in case of the failure or refusal of such clerk to give and serve the notice aforesaid in the manner herein prescribed within 5 days after he shall have been requested to do so by the person or persons making such reassessment the supervisor of assessments in and for such district may give and serve such notice with like force and effect as if given and served by the clerk. Such service may be by personal delivery to the person to be served or by leaving such copy at his usual place of abode or by mailing the same in a sealed envelope postpaid and directed to such person at his post-office address. A memorandum stating the time and place of such posting and the time and manner of such service shall be entered by the clerk in the record aforesaid. Such memorandum, authenticated by the signature of the clerk shall be presumptive evidence of the facts therein stated; and the fact, time, and manner of such posting and service may be proved by any person having knowledge of the facts even though no entry of such memorandum be made.

(2) **HEARING.** The persons designated to serve as a board to review such reassessment shall attend at the time and place specified in such notice. A majority of such persons shall constitute a quorum. Before proceeding in such review they shall be sworn by the clerk or by some other person authorized by law to administer oaths, to faithfully and impartially perform their duties in respect to such reassessment. The clerk of such district shall attend and serve as the clerk of such board at all its sessions and shall perform all the duties required of such clerks at meeting of the regular board of review of such district, except that he shall have no voice in the determinations of such board.

(3) **EVIDENCE.** The person or persons making such reassessment shall attend such meeting, shall lay before such board the roll containing the reassessment of property made by him or them and all property statements, affidavits, and other memoranda in relation thereto, shall furnish the board all information in his or their possession which may be useful in the work of such board, and may give testimony of any facts within his or their knowledge pertinent to any matter under the consideration of such board.

**70.77 Proceedings; inspection.** (1) Such board shall carefully examine and consider such reassessment roll and all statements and other information accompanying the

same or given in relation thereto. They shall review and correct such reassessment in like manner as the regular board of review of such district is required to review assessments therein and for that purpose they may adjourn from time to time and shall otherwise have and exercise all the power and authority given by law to boards of review and shall be subject to all the rules and restrictions imposed upon such boards. Any owner of taxable property in such district shall have the right to examine such reassessment and shall have all the rights and privileges before such board in respect to such reassessment that are given by law in respect to any assessment of property in such district.

**70.78 Affidavit; filing.** Upon the completion of the work of such board and the incorporation in such reassessment roll of any corrections and changes ordered by such board, the person or persons making such reassessment shall make and annex to such roll an affidavit conforming as nearly as may be to the affidavit required by law to be annexed to assessment rolls in such district. Such reassessment roll when completed shall be filed in the office of the clerk of such district and shall take the place of the original assessment made in such district for said year for all purposes and shall be prima facie evidence of the facts therein stated and of the regularity of all the proceedings culminating therein.

**70.79 Power of supervisor of assessments.** If such reassessment shall be made by any person other than the supervisor of assessments of the county in which such district shall be located the supervisor of assessments shall have all the authority in respect thereto that is possessed by him in respect to other assessments in his county and, in such case, he shall render what assistance he can practicably to the person or persons making such reassessment and to the board which shall review the same, the meeting of which board shall be attended by him. The district attorney of the county in which such reassessment shall be made shall render any legal assistance which may be required in relation thereto or the review thereof upon the request of the supervisor of assessments.

**70.80 Compensation; fees.** The person or persons making such reassessment and the persons serving upon the board for review thereof shall receive such compensation for their services and expenses as may be designated by the department of taxation in the order directing such reassessment. Any witness directed to be summoned by such board shall be entitled to fees for travel and attendance at the rates allowed by law to witnesses in the circuit court, but shall not be entitled to such fees prior to his attendance and the giving of his testimony. Supervisors of assessments may be appointed to make reassessments, but in no case shall a supervisor of assessments be appointed to reassess a district when the complaint was made or the proceedings instituted by him.

**70.81 Statement of expenses.** Upon completion of the review of such reassessment, each person entitled to compensation for services in respect thereto as provided in s. 70.80 shall make out a statement of his claim therefor against the state of Wisconsin and execute a voucher for the payment thereof upon blank forms to be furnished by the department of taxation. Such statement shall show the number of days for which compensation is claimed, the rate per day, the character of the service, the total amount claimed, the address of the claimant, and, in case of witnesses, the number of miles traveled, which statement shall be verified by the affidavit of the claimant or of some person having knowledge of the facts. Each such claim shall be approved, if correct, by a member of such board and by the supervisor of assessments. A memorandum of all such claims, showing the number of days and character of service and amount due to each person, shall be entered at the foot of the record of the proceedings of such board.

**70.82 Review of claims; payment.** The statements and vouchers mentioned in s. 70.81 shall be promptly transmitted by the supervisor of assessments to the department of taxation, which shall have authority to review the same and determine the number of days to be allowed. After such review and determination and after procuring any needed corrections therein said department shall indorse their approval of such statements and file the same and such vouchers in the office of the department of administration. Such claims shall thereupon be audited by the department of administration and paid out of the state treasury in like manner that other claims against the state are audited and paid. The amount so paid shall constitute an indebtedness of the district in which such reassessment was made to the state of Wisconsin, and such indebtedness with interest thereon at 6 per cent per annum shall be a special charge upon such district to be certified to and collected from such district in the then next levy and certification of state taxes and special charges, in like manner that other indebtedness of cities, towns and villages to the state are certified and collected.

**70.83 Deputies; neglect; reassessment.** If any person appointed or required to perform any duty under sections 70.75 and 70.76 shall be unable or neglect to do so, his



place may be filled by appointment by said department. If any person required to perform any duty under sections 70.75 to 70.84 shall wilfully neglect or refuse to do so, he shall forfeit to the state not less than \$50 nor more than \$250. In the appointment of persons to perform services under sections 70.75 to 70.84 the department of taxation shall not be required to select any of such persons from the residents of the district in which the reassessment is to be made. It shall not be necessary for the said department to wait until the assessment in any district is completed before making an order for reassessment therein under the provisions of sections 70.75 to 70.84; but it shall be entitled to make such order whenever it shall be satisfied from the work already done upon such assessment that when completed it will not be in substantial compliance with law.

**70.84 Inequalities may be corrected in subsequent year.** If any such reassessment cannot be completed in time to take the place of the original assessment made in such district for said year, the clerk of the district shall levy and apportion the taxes for that year upon the basis of the original assessment roll, and when the reassessment is completed the inequalities in the taxes levied under the original assessment shall be remedied and compensated in the levy and apportionment of taxes in such district next following the completion of said reassessment in the following manner: Each tract of real estate, and, as to personal property, each taxpayer, whose tax shall be determined by such reassessment to have been relatively too high, shall be credited a sum equal to the amount of taxes charged on the original assessment in excess of the amount which would have been charged had such reassessment been made in time; and each tract of real estate, and, as to personal property, each taxpayer, whose tax shall be determined by such reassessment to have been relatively too low, shall be charged, in addition to all other taxes, a sum equal to the difference between the amount of taxes charged upon such unequal original assessment and the amount which would have been charged had such reassessment been made in time. The department of taxation, or its authorized agent, shall at any time have access to all assessment and tax rolls herein referred to for the purpose of assisting the local clerk and in order that the results of the reassessment may be carried into effect.

**70.85 Revaluation.** Whenever it shall appear to the satisfaction of the department of taxation, on a written complaint filed with the department of taxation 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 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, of the year in which such assessment is made. The valuation so fixed by said 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 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.

**70.86 Descriptions, simplified system.** The common council or other governing body of any city in this state may at its option adopt a simplified system of describing real property in either the assessment roll or the tax roll or in both the assessment roll and tax roll of such city, and may likewise from time to time amend or change such simplified system.

**70.91 Taxation of low-grade iron ore properties.** (1) DURING CONSTRUCTION. (a) Beginning with the first year in which, prior to May 1, construction of a pilot or commercial plant for the beneficiation or treatment of low-grade iron ore shall have commenced and up to and including the first full calendar year of production of merchantable concentrate from the low-grade iron ore property on either an experimental or commercial basis, such unit of low-grade iron ore property shall be taxed in each year as follows:

(b) The rated gross ton capacity in merchantable concentrate annually of the pilot or commercial concentration plant shall be multiplied by one-half of one per cent of the value per gross ton f. o. b. the mining property of old range non-Bessemer iron ore containing 51½% natural iron, and the result shall be multiplied by the per cent that construction has been completed on May 1 of such year. The figure thus arrived at shall be the amount in dollars of tax payable to the state in lieu of all real and personal property taxes on such unit of property for such year.

(2) DURING PRODUCTION PERIOD. Beginning with the first year following the first full calendar year of production of merchantable concentrate from the low-grade iron ore property and for each year thereafter such unit of low-grade iron ore property shall be taxed as follows:

(a) The amount of tax shall be calculated by multiplying the average number of tons of merchantable concentrate produced annually from such unit of property during the preceding 5-year period by an amount equal to  $1\frac{1}{2}\%$  of the value per gross ton f. o. b. the mining property of old range non-Bessemer iron ore containing  $51\frac{1}{2}\%$  natural iron in effect on May 1 in the then current year. In calculating the average annual production of merchantable concentrate from such low-grade iron ore property during the preceding 5-year period, any year in which there has been no production shall be omitted. The first year to be used in the first such 5-year period shall be the last year in which the low-grade iron ore property was subject to sub. (1). The figure arrived at shall be the amount in dollars of the tax payable under this subsection to the state and shall be in lieu of all real and personal property taxes on such unit of property.

(b) The value per gross ton f. o. b. the mining property of old range non-Bessemer iron ore containing  $51\frac{1}{2}\%$  per cent natural iron is defined as the published Lake Erie price per gross ton of such ore in effect on May 1 in the then current year, reduced by:

1. Rail freight rates and charges (including transportation tax).
2. Lake freight rates and charges (including transportation tax).
3. Commission.
4. Stockpile loading expense.
5. Shrinkage (one per cent of value).
6. Analyses and insurance expense.
7. Discount on cash sale.
8. Other expenses which may occur in the future which would be proper deductions in arriving at the value of the ore at the loading point.

**History:** 1961 c. 620; 1965 c. 477.

**70.92 Mineral and nonmineral lands in unit.** (1) DETERMINATION BY STATE GEOLOGIST. The mineral and nonmineral lands to be included in the low-grade iron ore property shall be determined by the state geologist. In the event the productive capacity of the plant shall thereafter be increased the state geologist shall determine what additional acreage of mineral and nonmineral lands shall be included in such low-grade iron ore property on account of such increase.

(2) REMOVAL FROM LOCAL ASSESSMENT ROLL. The state geologist shall certify to the department of taxation the mineral and nonmineral lands that shall be included in the low-grade iron ore property, either initially or on account of increases in capacity, as set forth in this section and the commissioner of taxation shall thereupon notify the local assessor of the taxation district wherein such lands are located that the lands are to be removed from the local assessment roll as of May 1 following such notification.

**History:** 1961 c. 620.

**70.93 Definitions.** In ss. 70.91 to 70.98, unless the context otherwise requires:

(1) "Low-grade iron ore" means any iron-bearing material in its natural state from which a merchantable concentrate suitable for use in the steel industry can be produced only by a method of beneficiation which:

- (a) Increases the percentage of iron content in the concentrate above the acceptable minimum, or
- (b) Removes objectionable percentages of foreign materials by fine grinding or chemical process.

(2) "Low-grade iron ore property" means a unit of mining property owned, held under mining lease or other appropriate form of lease, or otherwise controlled, by the same owner or owners, except as provided in par. (d), and including the following:

(a) A beneficiation or treatment plant and all necessary buildings, facilities, equipment, tools, supplies, mined rock or ore, finished product and other personal property used in connection with the mining, quarrying, transportation and beneficiation or treatment of low-grade iron ore to produce a merchantable concentrate, and including the merchantable concentrate while stock-piled and held for shipment. If electric or steam power for the mining or concentration of low-grade iron ore is generated in plants a substantial part of which are devoted to the generation of power for such purposes, the plants in which such power is generated and all machinery, equipment, tools, supplies, transmission and distribution lines used in the generation and distribution of such power, shall be considered to be machinery, equipment, tools, supplies and buildings used in the mining, quarrying or production of low-grade iron ore within the meaning of this section.

If part of the power generated in such a plant is used for purposes other than the mining or concentration of low-grade iron ore, or the transportation or loading of low-grade iron ore or the concentrates thereof, a proportionate share of the values of such generating facilities, equal to the proportion that the power used for such other purpose bears to the whole amount of power generated therein, shall be subject to the general property tax in the same manner as other property under ch. 70;

(b) Mineral-bearing lands estimated to contain sufficient available low-grade iron ore to maintain capacity operation of such plant for a period up to 30 years; and

(c) Such nonmineral lands as may be reasonably necessary in connection with the operation of such plant; namely, plant sites, tailing basins, stripping dumps, and other related uses, except that lands used primarily for townsites or dwelling for employes are not to be considered as part of the "low-grade iron ore property." The acreage of nonmineral lands to mineral lands in the low-grade iron ore property shall not exceed a ratio of 7 acres of nonmineral land to one acre of mineral land.

(d) Electric and steam power plants and associated property and power lines referred to in par. (a), owned in whole or in part by others than the owners of the mining property, shall be treated as part of the unit of mining property defined under this subsection.

**History:** 1961 c. 553, 620.

**70.94 Reports, assessment, appeals.** (1) **REPORTS.** On or before May 1, the owner or operator of a low-grade iron ore property shall file with the department of taxation a report that will set forth the data required under this section, and such other further data as may be required by the department, to facilitate the determination of the tax. The books and records of the owner or operator shall be open to inspection and examination to employes of the department of taxation designated by the commissioner of taxation and to the state geologist.

(2) **ASSESSMENTS.** On July 1, the department of taxation shall notify the taxpayer by registered mail of his liability under this section.

(3) **APPEALS.** (a) Any taxpayer feeling aggrieved by the assessment notice shall, within 30 days after the receipt thereof, file with the department of taxation an abatement application setting forth its objectives to the assessment. If the taxpayer desires an informal conference with representatives of the department of taxation and the state geologist prior to September 1, such pleasure may be indicated in the abatement application. The commissioner of taxation shall act on such application on or before September 1. If the taxpayer is aggrieved by the commissioner of taxation's denial in total or in part of the abatement application he shall have the right to appeal to the Wisconsin board of tax appeals providing the appeal is filed with the board on or before October 1. The board of tax appeals shall hear the appeal before November 1, and shall decide the case before December 1. Any admitted portion of the tax shall be paid to the department of taxation on or before January 31 of the year following the assessment notice year.

(b) Determinations of the board shall be subject to review in the manner provided in ch. 227.

**History:** 1961 c. 620.

**70.95 Collection of tax.** All taxes as evidenced by the notice of tax liability dated July 1 shall be due and payable to the department of taxation on or before January 31 of the year following the assessment year, and shall be deposited by the department with the state treasurer.

**History:** 1961 c. 620.

**70.96 Collection of delinquent tax.** (1) Taxes unpaid on January 31 shall be deemed delinquent as of that date, and when delinquent shall be subject to a penalty of 2 per cent on the amount of tax and interest at the rate of 5 per cent per annum until paid, and the department of taxation shall immediately proceed to collect the same. For the purpose of such collection the department or its duly authorized agent shall have the same powers as conferred by law upon the county treasurer, county clerk, sheriff and district attorney.

(2) Any part of an assessment which is contested before the board of tax appeals or the courts, which after hearing shall be ordered to be paid, shall be considered as a delinquent tax if unpaid on the tenth day following the date of such final order and shall be subject to the penalty and interest provisions under sub. (1).

(3) After the tax becomes delinquent, the department of taxation shall issue a warrant to the sheriff of any county of the state in which the low-grade iron ore property is located in total or in part commanding him to levy upon and sell sufficient of the tax-

payer's low-grade iron ore property found within his county, to pay such tax with the penalties, interest and costs, and to proceed upon the same in all respects and in the same manner as upon an execution against property issued out of a court of record, and to return such warrant to the department and pay to it the money collected, or such part thereof as may be necessary to pay such tax, penalties, interest and costs, within 60 days after the receipt of such warrant, and deliver the balance, if any, after deduction of lawful charges to the taxpayer.

(4) The sheriff shall within 5 days after the receipt of the warrant file with the clerk of the circuit court of his county a copy thereof, unless the taxpayer shall make satisfactory arrangements for the payment thereof with the department of taxation, in which case, the sheriff shall, at the direction of the department, return such warrant to it. The clerk shall docket the warrant in the same manner as a delinquent income tax warrant is docketed under s. 270.745. The clerk of circuit court shall accept, file and docket such warrant without prepayment of any fee, but the clerk shall submit a statement of such proper fees within 30 days to the department of taxation and such fees shall then be paid by the state treasurer upon audit by the department of administration on the certificate of the commissioner of taxation and shall be charged to the proper appropriation for the department of taxation. The sheriff shall be entitled to the same fees for executing upon said warrant as upon an execution against property issued out of a court of record, to be collected in the same manner. Upon the sale of any real estate the sheriff shall execute a deed of the same, and the taxpayer shall have the right to redeem the said real estate as from a sale under an execution against property upon a judgment of a court of record. No public official shall be entitled to demand prepayment of any fee for the performance of any official act required in carrying out the provisions of this section.

**History:** 1961 c. 620.

**70.97 Distribution and apportionment of tax.** (1) Fifteen days after the collection of the tax under ss. 70.95 and 70.96 the department of administration and the state treasurer upon certification by the department of taxation shall pay:

- (a) 10 per cent to the state general fund;
- (b) 20 per cent to the county or counties wherein the unit of low-grade iron ore property is located;
- (c) 40 per cent to the taxation district or districts wherein the unit of low-grade iron ore property is located;
- (d) 30 per cent to the school district wherein the unit of low-grade iron ore property is located for operation, maintenance expenses, and building costs.

(2) Where the tax is applicable to a unit of low-grade iron ore property located in more than one taxation district, the apportionment of the tax shall be made as follows:

(a) The mineral lands within the unit shall be given a valuation by the state geologist on the basis of his estimate of the low-grade iron ore within each 40-acre tract that it is anticipated can be quarried. This determination to be made at the time the required reserve is determined as provided under s. 70.92. The values as placed on these lands shall remain the same during the 30-year life of the unit of low-grade iron ore property.

(b) The nonmineral lands are to be given a valuation on the basis of the combined judgment of the state geologist, the local assessor and the state supervisor of assessments in whose district the nonmineral lands are located at the time values are determined under par. (a). The values as placed on these lands shall remain the same during the 30-year life of the unit of low-grade iron ore property. In the event there is no meeting of the minds on the valuation of the nonmineral lands, the commissioner of taxation shall make the determinations.

(c) The value of the plant and equipment for apportionment purposes shall be established at 20 per cent of the total cost.

(d) The ratio of the value of mineral lands, nonmineral lands and plants and equipment value as determined under pars. (a), (b) and (c) in each taxation district shall be the basis of apportioning the tax certified under sub. (1).

**History:** 1961 c. 620; 1965 c. 249.

**70.98 Nonapplication of ss. 70.91 to 70.97.** Sections 70.91 to 70.97 shall not be construed to exempt from taxation or change the present method of taxation of the properties of mining units now in operation or of any unit that may be developed after May 13, 1953, and mining high-grade ore.

**History:** 1961 c. 620.