

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 property that is exempt from taxation. Real estate taxes and personal property taxes are deemed to be levied when the tax roll in which they are included has been delivered to the local treasurer under s. 74.03. When so levied such taxes are a lien upon the property against which they are charged. That lien is superior to all other liens and is effective as of January 1 in the year when the taxes are levied. Liens of special assessments of benefits for local improvements shall be in force as provided by the charter or general laws applicable to the cities that make the special assessments. In this chapter, unless the context requires otherwise, references to "this chapter" do not include ss. 70.37 to 70.395.

History: 1977 c. 29 s. 1646 (3); 1977 c. 31, 203; 1987 a. 378

The enactment of this chapter did not supersede the Milwaukee charter which exempts property leased by the city from taxation. *Milwaukee v. Shoup Voting Machine Corp.* 54 W (2d) 549, 196 NW (2d) 694.

Property tax credit scheme under this chapter violated federal law by applying higher rate to railroad property than to commercial and industrial property. *Burlington N R Co. v. Dept. of R. of S. of Wis.* 604 F Supp. 1573 (1985).

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. 70.37 to 70.395 and ch. 76 and subchs. I and VI of ch. 77. General property includes manufacturing property subject to s. 70.995, but assessment of that property shall be made according to s. 70.995.

History: 1973 c. 90; 1977 c. 31; 1979 c. 221; 1985 a. 29 s. 3202 (39) (c)

70.03 Definition real property. The terms "real property", "real estate" and "land", when used in chs. 70 to 79, shall

include not only the land itself but all buildings and improvements thereon, and all fixtures and rights and privileges appertaining thereto, except that for the purpose of time-share property, as defined in s. 707.02 (32), real property does not include recurrent exclusive use and occupancy on a periodic basis or other rights, including, but not limited to, membership rights, vacation services and club memberships.

History: 1979 c. 89; 1983 a. 432; 1987 a. 399.

70.04 Definition personal property. The term "personal property", as used in chs. 70 to 79, 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 defined in s. 70.03.

(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; beginning May 1, 1974, manufacturing machinery and equipment as defined in s. 70.11 (27), and entire property of companies defined in s. 76.28 (1), located entirely within one taxation district.

(2) The term "personal property", as used in chs. 70 to 79, 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: 1973 c. 90; 1973 c. 336 s. 36; 1979 c. 89; 1983 a. 27 s. 2202 (45).

70.043 Mobile homes. (1) A mobile home, as defined in s. 66.058 (1) (d), is an improvement to real property if it is connected to utilities and is set upon a foundation upon land which is owned by the mobile home owner. In this section, a mobile home is "set upon a foundation" if it is off its wheels and is set upon some other support.

(2) A mobile home, as defined in s. 66.058 (1) (d), is personal property if the land upon which it is located is not owned by the mobile home owner or if the mobile home is not set upon a foundation or connected to utilities.

History: 1983 a. 342; 1985 a. 332 s. 253.

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.

History: 1989 a. 336.

NOTE: This section is amended by 1989 Wis. Act 336, eff. 1-1-92, to read:

"70.045 TAXATION DISTRICT DEFINED. Except as provided in s. 70.114 (1) (e), in this chapter, "taxation district" means a town, village or city in which general property taxes are levied and collected.

70.05 Valuation of property; assessors in cities, towns 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 this chapter unless otherwise specifically provided. There shall be elected at the spring election one assessor for each taxation district not subject to assessment by a county assessor under s. 70.99 if election of the assessor is provided. Commencing with the 1977 elections and appointments made on and after January 1, 1977, no person may assume the office of town, village, city or county assessor unless certified by the department of revenue under s. 73.09 as qualified to perform the functions of the office of assessor. If a person who has not been so certified is elected to the office, the office shall be vacant and the appointing authority shall fill the vacancy from a list of persons so certified by the department of revenue.

(2) The governing body of any town, city or village not subject to assessment by a county assessor under s. 70.99 may

provide for the selection of one or more assistant assessors to assist the assessor in the discharge of his duties.

(3) The assessment of property of manufacturing establishments subject to assessment under s. 70.995 shall be made according to that section.

(4) All assessment personnel, including personnel of a county assessor system under s. 70.99, appointed under this section on or after January 1, 1977, shall have passed an examination and have been certified by the department of revenue as qualified for performing the functions of the office.

(5) (a) In this subsection:

1. "Assessed value" means with respect to each taxation district the total values established under ss. 70.32 and 70.34, but excluding manufacturing property subject to assessment under s. 70.995.

2. "Full value" means with respect to each taxation district the total value of property as determined under s. 70.57 (1), but excluding manufacturing property subject to assessment under s. 70.995.

3. "Major class of property" means any class which includes more than 5% of the full value of the taxation district.

(b) Each taxation district shall assess property at full value at least once in every 5-year period.

(c) Annually beginning in 1982, the department of revenue shall determine the ratio of assessed value to full value of all taxable general property of each taxation district and publish its finding in the report required under s. 73.06 (5).

NOTE: Par. (c) is amended by 1987 Wis. Act 399, eff. 1-1-92, to read:

"(c) Annually beginning in 1992, the department of revenue shall determine the ratio of assessed value to full value of all taxable general property of each taxation district and of each major class of property under s. 70.32 (2) of each taxation district and publish its finding in the report required under s. 73.06 (5)."

(d) If the department of revenue determines that the assessed value of the taxation district, including 1st class cities, has not been established within 10% of the full value at least once during the 4-year period consisting of the current year and the 3 preceding years, the department shall notify the clerk of the taxation district of its intention to proceed under par. (e) if the taxation district's assessed value for the subsequent year is not within 10% of the full value. The department's notice shall be in writing and mailed to the clerk of the taxation district on or before November 1 of the year of the determination.

(e) If the department of revenue determines that a taxation district's assessed value for the year specified in a notice under par. (d) is not within 10% of the full value, it shall order special supervision under s. 70.75 (3) for the succeeding year's assessment. The department's order shall be in writing and mailed to the clerk of the taxation district on or before November 1 of the year of the determination.

(f) Beginning in 1992, if the department of revenue determines that the assessed value of the taxation district, including 1st class cities, has not been established so that the ratios of assessed value to full value of any 2 major classes of property under s. 70.32 (2) are within 10% of each other at least once during the 4-year period consisting of the current year and the 3 preceding years, the department shall notify the clerk of the taxation district in writing on or before November 1 of the year of determination that the district's assessment staff is required to participate in the program under s. 73.08 (3) during the next year.

(g) If, in the year after the year in which a taxation district's assessment staff participates in the program under s. 73.08 (3), the department of revenue determines that the ratios of assessed value to full value of any 2 major classes of property under s. 70.32 (2) are not within 10% of each other, the

department shall order special supervision under s. 70.75 (3) for that taxation district for the succeeding year's assessment. That order shall be in writing and shall be mailed to the clerk of the taxation district on or before November 1 of the year of the determination.

History: 1973 c. 90; 1975 c. 39, 199; 1979 c. 221; 1981 c. 20; 1983 a. 27; 1985 a. 332 s. 108; 1987 a. 399; 1989 a. 56

70.055 Expert assessment help. If the governing body of any town, village or city not subject to assessment by a county assessor under s. 70.99 determines that it is in the public interest to employ expert help to aid in making an assessment in order that the assessment may be equitably made in compliance with law, the governing body may employ such necessary help from persons currently certified by the department of revenue as expert appraisers. If the help so employed is the department of revenue, the department shall designate the persons in its employ responsible for the assessment. If the emergency help so employed is a corporation the corporation shall designate the persons in its employ responsible for the assessment.

(1) CERTIFICATION REQUIREMENTS. An applicant for certification as an expert appraiser shall submit satisfactory evidence to the department of revenue as follows:

(a) That he has acquired a thorough knowledge of appraisal techniques and general property assessment standards.

(b) That through examination given by the department of revenue he or she has demonstrated to the department that he or she possesses the necessary qualifications for certification of assessors as described in s. 73.09.

(3) STANDARD SPECIFICATIONS. (a) The department of revenue shall prescribe standard specifications relating to assessment work performed by expert appraisers other than the department of revenue. No contract for expert help may be approved by the department of revenue unless the contract is submitted on standard contract forms prescribed by the department. If the department of revenue acts as the expert help it shall perform the assessment duties in accordance with the standard specifications.

(4) DUTIES. When appointed, expert help, together with the assessor, shall act together as an assessment board in exercising the powers and duties of the assessor during this employment, and the concurrence of a majority of the board is necessary to determine any matter upon which they are required to act. All persons appointed or designated as emergency help shall file the official oath under s. 19.01.

(5) DEPARTMENT OF REVENUE COSTS. All costs of the department of revenue in connection with assessment under this section shall be borne by the taxation district. These receipts shall be credited to the appropriation under s. 20.566 (2) (h). Past due accounts shall be certified on or before the 4th Monday of August of each year and included in the next apportionment of state special charges to local units of government.

History: 1971 c. 40; 1973 c. 90; 1975 c. 39, 199; 1977 c. 29; 1979 c. 221; 1981 c. 20; 1983 a. 27.

70.06 Assessments, where made; first class city districts; assessors; appointment, removal. **(1)** In cities of the 1st class the assessment of property for taxation shall be under the direction of the city tax commissioner who shall perform such duties in relation thereto as are prescribed by the common council, and the assessment rolls of the city shall be made as the council directs, except where such city of the 1st class is under the jurisdiction of a county assessor under s. 70.99. Manufacturing property subject to s. 70.995 shall be assessed according to that section.

(2) (c) The 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 other expert technical personnel that the tax commissioner deems necessary in order that all valuations throughout the city are uniformly made in accordance with law. The chief assessor, chief appraiser, supervising assessors and assistant supervising assessors shall exercise the direction and supervision over assessment procedure and shall perform the duties in relation to the assessment of property that the tax commissioner determines. Together with the deputy tax commissioner and the supervisor of administration and records, they shall be members of the board of assessors and shall hold office in the same manner as assessors. Certification of the assessment roll shall be limited to the members of the board of assessors.

(d) 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 the death, disability or removal occurs.

(3m) Commencing with appointments made on or after January 1, 1977, no person may assume the office of tax commissioner, deputy tax commissioner, chief assessor, chief appraiser, supervising assessor, supervising appraiser or assessor appointed under sub. (2) (c), unless certified by the department of revenue under s. 73.09 as qualified to perform the functions of the office of assessor. If a person who has not been so certified is appointed to the office, the office shall be vacant and the appointing authority shall fill the vacancy from a list of persons so certified by the department of revenue.

(5) This section shall not apply to a city of the 1st class after it has come under a county assessor system.

History: 1973 c. 90; 1975 c. 39, 199; 1977 c. 203; 1979 c. 95 ss. 1, 4; 1979 c. 110, 221, 355; 1981 c. 37; 1983 a. 192; 1985 a. 29, 332; 1987 a. 87

70.07 Functions of board of assessors in first class cities.

(1) In all 1st class cities the several assessors shall make their respective assessments available to the tax commissioner on or before the 2nd Monday in May in each year.

(2) The tax commissioner shall publish a class 3 notice, under ch. 985, that on the days named, the assessments for the city will be open for examination by the taxable inhabitants of the city. On the 2nd Monday of May the tax commissioner shall call together all of the assessors, and the other members of the board of assessors as provided in s. 70.06 (2) (c), 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 under s. 70.47 (16), 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 provided in this subsection, 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 2nd 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 the determination unless the person notifies the tax commissioner in writing, within 10 days, of the desire to present testimony before the 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 the tax commissioner. The committees may at the direction of the tax commissioner 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 the board of review.

(7) This section shall not apply to a city of the 1st class after it has come under a county assessor system.

History: 1973 c. 90; 1977 c. 29 s. 1647 (8), (16); 1977 c. 273; 1979 c. 34 s. 2102 (46) (b); 1979 c. 95 ss. 2, 4; 1979 c. 176; 1983 a. 192, 220.

70.075 Functions of board of assessors in cities of the 2nd class.

(1) In cities of the 2nd class the common council may by ordinance provide that objections to property tax assessments shall be processed through a board of assessors. In such cases, the city assessor shall publish a class 3 notice, under ch. 985, that on the days named in the notice, the assessments for the city will be open for examination by the taxable inhabitants of the city. On the 2nd Monday of May the city assessor shall call together all of the members of the board of assessors as created in sub. (2) and they, together with the city assessors, shall constitute an assessment board.

(2) In cities of the 2nd class which have elected to have a board of assessors, the board shall have at least 3 members and no more than 7 members, and shall consist of the city assessor, assistant assessors, appraisers or other expert technical personnel appointed by the city assessor and approved by the common council.

(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 city assessor, 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. The city assessor may direct that all objections to valuations filed with the city assessor in writing, in the manner provided in s. 70.47 (13), shall be investigated by the board.

(4) The concurrence of a majority of the board of assessors is necessary to determine any matter upon which the city assessor 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 specified under sub. (1) on which the 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 1st class mail to the person assessed if a resident of the city or, if a nonresident, an agent if there is one resident in the city or, if neither, the possessor of the property assessed if any, if the residence of the owner, agent or possessor is known to any member of the board of assessors.

(5) The city assessor may provide for committees of the board of assessors to make investigations including the investigations mentioned in sub. (3) and perform such other duties as may be prescribed. The city assessor shall chair the board of assessors, and may appoint as a member or chairperson of the various committees, himself or herself, an assistant assessor, or other officer or employe in the office of the city assessor.

(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 city assessor as provided in this section, after which the city assessor 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 July. A person assessed who has been notified of the determination of the board of assessors as required in sub. (4) is deemed to have accepted such determination unless the person notifies the city assessor in writing, within 10 days, of a desire to present testimony before the board of review. After the board of review meets, the city assessor may appoint committees of the board of assessors to investigate any objections to the amount or valuation of any real or personal property which are referred to the city assessor by the board of review. The committees so appointed may at the city assessor's 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 the board of review.

(7) This section does not apply to a city of the 2nd class if it is contained within a county which adopts a county assessor system under s. 70.99.

History: 1977 c. 29; 1981 c. 20.

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

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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 data cards, and the real property parcel list shall be made to conform, as nearly as possible, to the assessor's data cards 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 revenue shall prescribe basic uniform forms of assessment rolls, tax rolls, tax bills, tax receipts, tax roll settlement sheets, 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 the uniform forms.

(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 revenue.

(d) The county clerk of every county shall procure the forms prescribed in pars. (a) 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.

History: 1977 c. 142; 1983 a. 275; 1985 a. 12 ss. 2, 3, 13

70.095 Assessment roll; time-share property. For the purpose of time-share property, as defined in s. 707.02 (32), a time-share instrument, as defined in s. 707.02 (28), shall provide a method for allocating real property taxes among the time-share owners, as defined in s. 707.02 (31), and a method for giving notice of an assessment and the amount of property tax to the owners. Only one entry shall be made on the assessment roll for each building unit within the time-share property, which entry shall consist of the cumulative real property value of all time-share interests in the unit.

History: 1983 a. 432; 1985 a. 188 s. 16; 1987 a. 399

70.10 Assessment, when made, exemption. The assessor shall assess all real and personal property as of the close of January 1 of each year. Except in cities of the 1st class and 2nd class cities that have a board of assessors under s. 70.075, the assessment shall be finally completed before the first Monday in April. 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 January 2 in such year shall not be included in the assessment. Assessment of manufacturing property subject to s. 70.995 shall be made according to that section.

History: 1973 c. 90; 1977 c. 29; 1981 c. 20

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.

70.11 Property exempted from taxation. The property described in this section is exempted from general property taxes. Leasing a part of the property described in this section does not render it taxable if the lessor uses all of the leasehold income for maintenance of the leased property, construction debt retirement of the leased property or both and if the lessee would be exempt from taxation under this chapter if it owned

the property. Any lessor who claims that leased property is exempt from taxation under this chapter shall, upon request by the tax assessor, provide records relating to the lessor's use of the income from the leased property. Property exempted from general property taxes is:

(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 the grantor's 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. This exemption shall not apply to any property acquired by the department of veterans affairs under s. 45.72 (5) and (7) or to the property of insurers undergoing rehabilitation or liquidation under ch. 645.

(2) MUNICIPAL PROPERTY AND PROPERTY OF CERTAIN DISTRICTS, EXCEPTION. Property owned by any county, city, village, town, school district, vocational, technical and adult education district, public inland lake protection and rehabilitation 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 January 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 (2) (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 or her benefit are permitted to occupy the land or part thereof in consideration for the conveyance. Leasing the property exempt under this subsection, regardless of the lessee and the use of the leasehold income, does not render that property taxable.

(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. In addition to the exemption of leased property specified in the introductory phrase of this section, a university or college may also lease property for educational or charitable purposes without making it taxable if it uses the income derived from the lease for charitable purposes.

(c) All buildings, equipment and leasehold interests in lands described in s. 36.06, 1971 stats., and s. 37.02 (3), 1971 stats.

(3a) BUILDINGS AT WISCONSIN VETERANS HOME. All buildings, equipment and leasehold interests in lands described in s. 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

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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. Property that is exempt from taxation under this subsection and is leased remains exempt from taxation only if, in addition to the requirements specified in the introductory phrase of this section, the lessee does not discriminate on the basis of race.

(4m) NONPROFIT HOSPITALS. (a) Real property owned and used and personal property 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 disabled, 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. This exemption does not apply to property used for commercial purposes or as a doctor's office. The exemption for residential property shall be limited to dormitories of 12 or more units which house student nurses enrolled in a state accredited school of nursing affiliated with the hospital.

(b) Real property leased by and used exclusively for the purposes of any hospital that has 10 beds or more, is devoted primarily to the diagnosis, treatment or care of the sick, injured or disabled and 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 is not operated principally for the benefit of or principally as an adjunct to the private practice of a doctor or group of doctors. This exemption applies only to real property leased from a nonprofit organization or nonprofit hospital that is exempt from taxation under this chapter and that uses the income derived from the lease only for maintenance of the leased property or construction debt retirement of the leased property or both. This exemption does not apply to property used for commercial purposes or as a doctor's office.

(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, except under sub. (34), 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.

(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. (a) Property owned by units which are organized in this state of the following organizations: the Boy Scouts of America, the Boys' Clubs of America, the Girl Scouts or Camp Fire Girls or any person as trustee for them of property used for the purposes of those organizations, provided no pecuniary profit results to any individual owner or member.

(b) Real property not exceeding 40 acres and the personal property located thereon owned by units which are not

organized in this state of the organizations listed in par. (a). No such unit which is not organized in this state may claim an exemption for more than a total of 80 rods of shoreline on lakes, rivers and streams.

(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; burial sites and contiguous lands which are cataloged under s. 157.70 (2) (a).

NOTE: Sub. (13) is amended by 1989 Wis. Act 307, eff. 11-1-91, to read:

"(13) Cemeteries. Land owned by cemetery authorities, as defined in s. 157.061 (2), 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 cemetery authority for cemetery purposes; personal property owned by any cemetery authority and necessary for the care and management of burial grounds; burial sites and contiguous lands which are cataloged under s. 157.70 (2) (a)."

(13m) ARCHAEOLOGICAL SITES. Archaeological sites and contiguous lands identified under s. 44.02 (23).

(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) MANURE STORAGE FACILITIES. Any manure storage facility used by a farmer. This exemption shall apply whether the facility is deemed personal property or is so affixed to the realty as to be classified as real estate.

(15m) SECONDARY CONTAINMENT STRUCTURES. Secondary containment structures used to prevent leakage of liquid fertilizer or pesticides.

(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 under ss. 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 persons, 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. (a) All property purchased or constructed as a waste treatment facility used for the treatment of industrial wastes as defined in s. 144.01 (5) or air contaminants as defined in s. 144.30 (1) but not for other wastes as defined in s. 144.01 (8) and approved by the department of revenue for the purpose of abating or eliminating pollution of surface waters, the air or waters of the state if that property is not used to grow agricultural products for sale. For the purposes of this subsection "industrial waste" also includes wood chips, sawdust and other wood residue from the paper and wood products manufacturing process that can be used as fuel and would otherwise be considered superfluous, discarded or fugitive material. The department of natural resources and department of health and social services shall make recommendations upon request to the department of revenue regarding such property. All property purchased or upon which construction began prior to July 31, 1975, shall be subject to s. 70.11 (21), 1973 stats.

(b) The books and records of owners of property covered by this subsection shall be open to examination by representatives of the department of natural resources, department of health and social services and department of revenue.

(c) A prerequisite to exemption under this subsection is the filing of a statement on forms prescribed by the department of revenue with the department of revenue. This statement shall be filed not later than January 15 of the year in which a new exemption is requested or in which a waste treatment facility that has been granted an exemption is retired, replaced, disposed of, moved to a new location or sold.

(d) The department of revenue shall allow an extension to February 15; or, if the owner is subject to tax under ch. 76, to a date determined by the department by rule; of the due date for filing the report form required under par. (c) if a written application for an extension, stating the reason for the request, is filed with the department of revenue before January 15.

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

(f) If property about which a statement has been filed under par. (c) is determined to be taxable, the owner may appeal that determination to the tax appeals commission under s. 73.01 (5) (a), except that assessments under s. 76.07 shall be appealed under s. 76.08.

(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 37.1 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 emergency government authority and the local assessor.

(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.

(27) MANUFACTURING MACHINERY AND SPECIFIC PROCESSING EQUIPMENT. Manufacturing machinery and specific processing equipment, exclusively and directly used by a manufacturer in manufacturing tangible personal property. In this section, "manufacturing machinery and specific processing equipment" means any combination of electrical, mechanical or chemical means, including special foundations therefor, designed to work together in the transformation of materials or substances into new articles or components, including parts therefor, regardless of ownership and regardless of attachment to real property. This shall not be construed to include materials, supplies, buildings or building components; nor shall it include equipment, tools or implements used to service or maintain manufacturing machinery or equipment. In this section "manufacturing" means the producing, assembling, fabricating, making or milling by machinery and equipment of a new article or components with a different form, use and name from existing materials by a process popularly regarded as manufacturing and as further defined in s. 70.995 (1) and (2). "Manufacturing" does not include generating, transforming, transmitting or furnishing electric current for light, heat or power; generating or furnishing steam or supplying hot water for heat, power or manufacturing purposes. The term also does not include generating and furnishing gas for lighting, fuel or both where the property involved is taxed under ch. 76. This section shall be effective with the May 1, 1974, assessment and thereafter. The exemption under this subsection shall be strictly construed.

(28) HUMANE SOCIETIES. Property owned and operated by a humane society organized primarily for the care and shelter of homeless, stray or abused animals, on a nonprofit basis, no part of the net income of which inures to the benefit of any member, officer or shareholder, if the property is used exclusively for the primary purposes of the humane society.

(29) NONPROFIT RADIO STATIONS. Property owned by a radio station that is exempt from taxation under section 501 of the internal revenue code as amended to December 31, 1980, if the property is used for the purposes for which the exemption was granted.

(29m) NONPROFIT THEATERS. All of the property owned or leased by a corporation, organization or association exempt from taxation under section 501 (c) (3) of the internal revenue code, if all of the property is used for the purposes for which the exemption was granted; the property includes one or more buildings listed on the national register of historic places, the property includes one or more theaters for per-

forming theater arts which have a total seating capacity of not less than 800 persons and the corporation, organization or association operates the theater or theaters.

(30) CROPS. All perennial plants that produce an annual crop.

(31) SPORTS AND ENTERTAINMENT FACILITIES. Real and personal property consisting of or contained in a sports and entertainment facility, including related or auxiliary structures, constructed by a nonprofit corporation for the purpose of donation to the state or to an instrumentality of the state, if the state indicates by legislative or executive action that it will accept the facility. This exemption shall apply during construction and operation if the facility is owned by a nonprofit corporation, the state or an instrumentality of the state.

(31m) RAILROAD HISTORICAL SOCIETIES. Right-of-way and rolling stock owned by railroad historical societies.

(32) NONPROFIT YOUTH HOCKEY ASSOCIATIONS. Land not exceeding 13 acres, the buildings on that land and personal property if the land is owned or leased by and the buildings and personal property are owned by, and all the property is used exclusively for the purposes of, a nonprofit youth hockey association, except that the exemption under this subsection does not apply to the property of a nonprofit youth hockey association if any of its property was funded in whole or in part by industrial revenue bonds unless that association's facilities were placed in operation after January 1, 1988. Leasing all or a portion of the property does not render that property taxable if all of the leasehold income is used for maintenance of the leased property.

(33) CAMPS FOR MENTALLY OR PHYSICALLY DISABLED PERSONS. Land, not exceeding 50 acres, and the buildings on that land used as a residential campground exclusively for mentally or physically disabled persons and their families as long as the property is used for that purpose and not for the pecuniary profit of any individual.

(34) HISTORIC PROPERTIES. (a) Real property all of which fulfills all of the following requirements:

1. Is listed on the national register of historic places in Wisconsin or the state register of historic places.
2. Is a public building, as defined in s. 101.01 (2) (g).
3. Is owned or leased by an organization that is exempt from taxation under section 501 of the internal revenue code as amended to December 31, 1986.
4. Is used for civic, governmental, cultural or educational purposes.
5. Is subject to an easement, covenant or similar restriction running with the land that is held by or approved by the state historical society or by an entity approved by the state historical society, that protects the historic features of the property and that will remain effective for at least 20 years after January 1, 1989.

History: 1971 c. 152, 154, 312; 1973 c. 90; 1973 c. 333 s. 201m; 1973 c. 335 s. 13; 1975 c. 39; 1975 c. 94 s. 91 (10); 1975 c. 199; 1977 c. 29 ss. 745m, 1646 (3), 1647 (5), (7); 1977 c. 83 s. 26; 1977 c. 273, 282, 391, 418, 447; 1979 c. 34 s. 2102 (39) (g); 1979 c. 221, 225; 1979 c. 310 s. 12; 1981 c. 20; 1983 a. 27 ss. 1177, 1178, 1179f; 1983 a. 189 s. 329 (16); 1983 a. 201, 327; 1985 a. 26, 29, 316, 332; 1987 a. 10, 27, 395, 399; 1987 a. 403 s. 256; 1989 a. 25, 31, 307.

Cross References: For other exemptions from taxation, see l. 04, U.S. sites; 70.112, specially taxed property; 70.41, stored grain; 70.415, scrap metal; 70.42, coal docks; 70.421, petroleum; 76.23, utilities; 613.81, hospital service insurance corporations.

Under (4) a building used as a residence by various missionaries for rest and recreation falls within the housing exemption. *Evangelical Alliance Mission v. Williams Bay*, 54 W (2d) 187, 194 NW (2d) 646.

Voting machines leased by a city with an option to purchase are city property and exempt. *Milwaukee v. Shoup Voting Machine Corp.* 54 W (2d) 549, 196 NW (2d) 694.

Requirements for educational institution under (4) discussed *National Foundation v. Brookfield*, 65 W (2d) 263, 222 NW (2d) 608.

See note to 806.04, citing *Madison Gen. Hosp. Assn. v. City of Madison*, 71 W (2d) 259, 237 NW (2d) 750.

"Owned" under (2) cannot be equated with paper title only. Where corporate lessee was beneficial and true owner of improvement made to structure,

lessee was owner for personal property assessment purposes. *State ex rel. Mitchell Aero v. Bd. of Review*, 74 W (2d) 268, 246 NW (2d) 521.

"Used exclusively" under (4m) means to physically employ the tangible characteristics of the property; accordingly, although medical equipment in issue was leased commercially, it was "used exclusively" for hospital purposes and was exempt. *First Nat. Leasing Corp. v. Madison*, 81 W (2d) 205, 260 NW (2d) 251.

List of religious persons whose housing is exempt under (4) includes only those who have official leadership roles in the activities of the congregation. *Midtown Church of Christ v. City of Racine*, 83 W (2d) 72, 264 NW (2d) 281 (1978).

Indicia of true and beneficial ownership under (1) discussed. *Gebhardt v. City of West Allis*, 89 W (2d) 103, 278 NW (2d) 465 (1979).

Residence of hospital chaplain was exempt under (4). *Sisters of St. Mary v. City of Madison*, 89 W (2d) 372, 278 NW (2d) 814 (1979).

To qualify as educational association under (4), organization must be devoted to "traditional" educational activities. Traditional educational activities defined. *International Foundation v. City of Brookfield*, 95 W (2d) 444, 290 NW (2d) 720 (Ct. App. 1980).

In applying "function or use" test, court found that 3 of taxpayer's building-like structures were eligible for M & E exemption under (27). *Ladish Malting Co. v. Dept. of Revenue*, 98 W (2d) 496, 297 NW (2d) 56 (Ct. App. 1980).

Organization which practices racial discrimination may not be granted preferential tax treatment. *State ex rel. Palleon v. Musolf*, 117 W (2d) 469, 345 NW (2d) 73 (Ct. App. 1984); *aff'd* 120 W (2d) 545, 356 NW (2d) 487 (1984).

Under "integrated plant test" for classifying property directly used in manufacturing, graving docks were exempt under (27). Exemption was not destroyed by incidental use of dock for nonexempt purpose. *Manitowoc Co., Inc. v. Sturgeon Bay*, 122 W (2d) 406, 362 NW (2d) 432 (Ct. App. 1984).

Sub. (4) is constitutional. *Evangelical Lutheran Synod v. Prairie du Chien*, 125 W (2d) 541, 373 NW (2d) 78 (Ct. App. 1985).

Property leased by institution under (19) was not exempt. *Chileda Institute, Inc. v. La Crosse*, 125 W (2d) 554, 373 NW (2d) 43 (Ct. App. 1985).

Day care center devoted primarily to educational purposes was exempt under (4). *Janesville Community Day Care v. Spoden*, 126 W (2d) 231, 376 NW (2d) 78 (Ct. App. 1985).

Property exempted under (21) (a) need not have "primary purpose" of eliminating pollution. *Owens-Illinois v. Town of Bradley*, 132 W (2d) 310, 392 NW (2d) 104 (Ct. App. 1986).

The property tax exemption for pollution control facilities provided in (21) (a) applies to pollution control facilities incorporated into new plants to be constructed, in addition to those installed to abate or eliminate existing pollution sources. 60 Atty. Gen. 154.

Standards for determining whether a nonprofit corporation qualifies for tax exempt status as a retirement home under (4) discussed. 66 Atty. Gen. 232.

Sub. (24) is unconstitutional as violative of the uniformity clause in Wis. Const. Art. VIII, sec. 1. 66 Atty. Gen. 326.

Preferential tax treatment may not be given to any organization which discriminates on the basis of race. *Pitts v. Dept. of Revenue*, 333 F Supp. 662.

The property tax exemption and nonprofit homes for the aged. 53 MLR 140.

Tax exemption and religious freedom. 54 MLR 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 other than pianos, radio equipment, household furniture, equipment and furnishings, apparel, motor bicycles, bicycles, and firearms if such items are kept for personal use by the owner and pianos if they are located in a residence.

(2) **ANIMALS.** Farm poultry, farm animals, bees and bee equipment and fur-bearing animals under 4 months of age and the hides and pelts of all farm and fur-bearing animals in the hands of the grower.

(3) **BOATS.** Watercraft employed regularly in interstate traffic. Watercraft laid up for repairs. All pleasure watercraft used for recreational purposes. Commercial fishing boats. Charter sailboats.

(3m) **CHARTER SPORT FISHING BOATS.** Motorboats, and the equipment used on them, which are regularly employed in carrying persons for hire for sport fishing in and upon the outlying waters, as defined in s. 29.01 (11), and the rivers and tributaries specified in s. 29.15 (1) (a) 1 and 2 if the owner and all operators are licensed under s. 29.165 or under s. 29.166 or both and by the U.S. coast guard to operate the boat for that purpose.

(4) **CROPS.** Growing and harvested crops, and the seed, fertilizer and supplies used in their production or handling, in the hands of the grower, including nursery stock and trees

growing for sale as such, medicinal plants, perennial plants that produce an annual crop and plants growing in greenhouses or under hotbeds, sash or lath. This exemption also applies to trees growing for sale as Christmas trees.

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

(6) **FEED.** Feed and feed supplements owned by the operator or owner of a farm and used in feeding on the farm and not for sale.

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

(9) **TOOLS AND GARDEN MACHINES.** The tools of a mechanic if those tools are kept and used in the mechanic's trade; and garden machines and implements and farm, orchard and garden tools if those machines, implements and tools are owned and used by any person in the business of farming or in the operation of any orchard or garden. In this subsection, "machine" has the meaning given in sub. (10) (a) 2.

(10) **FARM MACHINERY AND EQUIPMENT.** (a) In this subsection:

1. "Building" means any structure that is intended to be a permanent accession to real property; that is designed or used for sheltering people, animals or plants, for storing property or for working, office, parking, sales or display space, regardless of any contribution that the structure makes to the production process in it; that in physical appearance is annexed to that real property; that is covered by a roof or encloses space; that is not readily moved or disassembled; and that is commonly known to be a building because of its appearance and because of the materials of which it is constructed.

2. "Machine" means an assemblage of parts that transmits force, motion and energy from one part to another in a predetermined manner.

(b) Tractors and machines; including accessories, attachments, fuel and repair parts for them; whether owned or leased, that are used exclusively and directly in farming; including dairy farming, agriculture, horticulture, floriculture and custom farming services; but not including personal property that is attached to, fastened to, connected to or built into real property or that becomes an addition to, component of or capital improvement to real property and not including buildings or improvements to real property, regardless of any contribution that that personal property makes to the production process in them and regardless of the extent to which that personal property functions as a machine.

(c) For purposes of this subsection, the following items retain their character as tangible personal property, regardless of the extent to which they are fastened to, connected to or built into real property:

1. Auxiliary power generators.
2. Bale loaders.
3. Barn elevators.
4. Conveyors.
5. Feed elevators and augers.
6. Grain dryers and grinders.
7. Milk coolers.
8. Milking machines; including piping, pipeline washers and compressors.
9. Silo unloaders.
10. Powered feeders, but not including platforms or troughs constructed from ordinary building materials.

(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.

(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.

(17) **MERCHANTS' STOCK-IN-TRADE; MANUFACTURERS' MATERIALS AND FINISHED PRODUCTS; LIVESTOCK.** As of January 1, 1981, merchants' stock-in-trade, manufacturers' materials and finished products and livestock.

(18) **SOLAR AND WIND ENERGY SYSTEMS.** Solar energy systems and wind energy systems. In this subsection, "solar energy system" means equipment which directly converts and then transfers or stores solar energy into usable forms of thermal or electrical energy, but does not include equipment or components that would be present as part of a conventional energy system or a system that operates without mechanical means. In this subsection, "wind energy system" means equipment which converts and then transfers or stores energy from the wind into usable forms of energy, but does not include equipment or components that would be present as part of a conventional energy system. The exemption under this subsection is effective until December 31, 1995.

(19) **CAMPING TRAILERS AND RECREATIONAL MOBILE HOMES.**
(a) Camping trailers as defined in §. 340.01 (6m).

(b) Mobile homes as defined in s. 66.058 that satisfy all of the following conditions:

1. Are no greater than 35 feet in length.
2. Are no greater than 8 feet in width.
3. Are primarily designed, and used by the owner, as recreational, not residential, vehicles.

(20) **LOGGING EQUIPMENT.** All equipment used to cut trees, to transport trees in logging areas or to clear land of trees for the commercial use of forest products.

(21) **STRUCTURES FOR GINSENG.** Any temporary structure in the hands of a grower of ginseng used or designed to be used to provide shade for ginseng plants.

(22) **RENTED PERSONAL PROPERTY.** Personal property held for rental for periods of one month or less to multiple users for their temporary use, if the property is not rented with an operator, if the owner is not a subsidiary or affiliate of any other enterprise which is engaged in any business other than personal property rental, if the owner is classified in group number 735, industry number 7359 of the 1987 standard industrial classification manual published by the U.S. office of management and budget and if the property is equipment, including construction equipment but not including automotive and computer-related equipment, television sets, video recorders and players, cameras, photographic equipment, audiovisual equipment, photocopying equipment, sound equipment, public address systems and video tapes; party supplies; appliances; tools; dishes; silverware; tables; or banquet accessories.

(23) **VENDING MACHINES.** All machines that automatically dispense soda water beverages, as defined in s. 97.29 (1) (i), and items included as a food or beverage under s. 77.54 (20) (a) and (b) upon the deposit in the machines of specified coins or currency, or insertion of a credit card, in payment for the soda water beverages, food or beverages.

(24) **MARKETING RESEARCH COMPUTERS.** Computers with rated capacities of at least 30 million instructions per second and computer storage devices that have a capacity of at least 7.5 gigabytes and that are used in conjunction with those computers, if that property is placed in use in this state after January 1, 1989, is owned or leased by a marketing research organization and is used for at least 90% of its use to receive,

process and store data received directly by those computers by electronic means.

History: 1971 c. 315; 1973 c. 90; 1973 c. 336 s. 36; 1975 c. 39, 224; 1977 c. 29 ss. 746, 1646 (2), (3), (4); 1977 c. 142, 273; 1979 c. 3, 199, 349; 1981 c. 20, 221; 1983 a. 27 ss. 1179 to 1179m; 1983 a. 88, 201, 243, 276; 1985 a. 29; 1987 a. 387, 399; 1989 a. 31.

Personal property held out for rental is not "stock-in-trade" under (17). *Menomonee Falls v. Falls Rental World*, 135 W (2d) 393, 400 NW (2d) 478 (Ct. App. 1986).

Farm machinery which is also fixture is not personal property eligible for exemption under (9). *Pulsfus v. Town of Leeds*, 149 W (2d) 797, 440 NW (2d) 329 (1989).

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, share drafts, other drafts, notes, bonds, stocks and other written instruments.

(4) **SPECIAL PROPERTY AND GROSS RECEIPTS TAXES OR LICENSE FEES.** All special property assessed under ss. 76.01 to 76.26 and property of any light, heat and power company taxed under s. 76.28, telephone company, car line company, and electric cooperative association that is used and useful in the operation of the business of such company or association. If a general structure for which an exemption is sought under this section is used and useful in part in the operation of any public utility assessed under ss. 76.01 to 76.26 or of the business of any light, heat and power company taxed under s. 76.28, telephone company, car line company or electric cooperative association and in part for nonoperating purposes of the public utility or company or association, that general structure shall be assessed for taxation under this chapter at the percentage of its full market value that fairly measures and represents the extent of its use for nonoperating purposes. Nothing provided in this subsection shall exclude any real estate or any property which is separately accounted for under s. 196.59 from special assessments for local improvements under s. 66.64.

(5) **MOTOR VEHICLES, BICYCLES, SNOWMOBILES.** Every automobile, motor bicycle, motor bus, motorcycle, motor truck, moped, 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 subject to a monthly parking fee under s. 66.058.

History: 1971 c. 221, 289; 1981 c. 20; 1983 a. 27, 243, 342, 368.
See note to 76.38, citing *Wisconsin Tel. Co. v. City of Milwaukee*, 85 W (2d) 447, 271 NW (2d) 362 (1978).

70.113 State aid to municipalities; aids in lieu of taxes. (1) As soon after April 20 of each year as is feasible the department of natural resources shall pay to the city, village, or town treasurer the sum of 80 cents per acre as a grant out of the appropriation made by s. 20.370 (4) (ea) and (eq) on each acre situated in the municipality of state forest lands, as defined in s. 28.02 (1), state parks under s. 27.01 and state public shooting, trapping or fishing grounds and reserves or refuges operated thereon, acquired at any time under s. 23.09 (2) (d), 29.10, 1943 stats., 29.571 (1) or from the appropriations made by s. 20.866 (2) (tp) by the department of natural resources or leased from the federal government by the department of natural resources.

(2) (a) Towns, cities or villages shall be paid for forest lands as defined in s. 28.02 (1), state parks under s. 27.01 and other lands acquired under s. 23.09 (2) (d), 23.27, 23.29, 23.293, 23.31 or 29.571 (1) located within such municipality and acquired after June 30, 1969. Such payments shall be made from the appropriation under s. 20.370 (4) (ea) or (eq) and

remitted by the department of natural resources in the amounts certified by the department of revenue according to par. (b).

(b) Towns, cities or villages shall be paid aids in lieu of taxes for real estate specified in par. (a). The first payment on an acquisition after July 1, 1969, shall be determined on the basis of the January 1 local assessment following the acquisition multiplied by the county, local and school tax rate levied against all January 1 assessments for that year. The payment to the town, city or village shall be made after April 20 following the tax levy. Subsequent payments shall be made after April 20 following the levy date according to the following schedule:

1. For the 2nd year, 90% of the first year's payment.
2. For the 3rd year, 80% of the first year's payment.
3. For the 4th year, 70% of the first year's payment.
4. For the 5th year, 60% of the first year's payment.
5. For the 6th year, 50% of the first year's payment.
6. For the 7th year, 40% of the first year's payment.
7. For the 8th year, 30% of the first year's payment.
8. For the 9th year, 20% of the first year's payment.
9. For the 10th year and every year thereafter, 10% of the first year's payment.
10. In no year shall the amounts paid under the 10-year schedule fall below 50 cents per acre.

(3) The town, city or village authorized to receive payment under sub. (2) and the state may petition the department of revenue to review the assessment of the property upon which taxes were levied, the taxes now being the basis for payment under sub. (2). The petition to the department of revenue to review the assessment shall be due within 30 days of receipt of the assessment. In its review, the department of revenue shall determine if the assessment complained of is unreasonably out of proportion to the general average of the assessment of all other property in the taxation district, and if it finds the assessment high or low it shall lower or raise the assessment. The department of revenue shall make its determination not later than 60 days after the petition is received, and its decision shall be final and not subject to review.

(4) For lands acquired after January 1, 1992, aids shall be paid under s. 70.114 and not under this section.

NOTE: Sub. (4) is created by 1989 Wis. Act 336, eff. 1-1-92.

History: 1971 c. 125 s. 522 (1); 1973 c. 90; 1975 c. 39 s. 734; 1975 c. 198; 1977 c. 29 ss. 1646 (3), 1647 (10), (18); 1977 c. 224; 1979 c. 34 s. 2102 (39) (a); 1979 c. 175 s. 53; 1979 c. 355 s. 241; 1983 a. 27 s. 2202 (38); 1985 a. 29 s. 3202 (39) (b), (dm); 1987 a. 27, 399; 1989 a. 336.

70.114 Aids on certain state lands equivalent to property taxes. (1) DEFINITIONS. In this section:

(a) "Department" means the department of natural resources.

(b) "Estimated value", for the year during which the lands are purchased, means the purchase price and, for later years, means the value that was used for calculating the aid payment under this section for the prior year increased or decreased to reflect the annual percentage change in the equalized valuation of all land, excluding improvements, in the taxation district, as determined by comparing the most recent determination of equalized valuation under s. 70.57 for that land to the next preceding determination of equalized valuation under s. 70.57 for that land.

(c) "Lands" means state forests, as defined in s. 28.02 (1), that are acquired after January 1, 1992, state parks that are acquired after January 1, 1992, under s. 27.01 and other lands that are acquired after January 1, 1992, under s. 23.09 (2) (d), 23.091, 23.27, 23.29, 23.293, 23.31 or 29.571 (1).

(d) "Purchase price" means the amount paid by the department for a fee simple interest in real property. "Purchase price" does not include administrative costs in-

curred by the department to acquire the land, such as legal fees, appraisal costs or recording fees. If real estate is transferred to the department by gift or is sold to the department for an amount that is less than the estimated fair market value of the property as shown on the property tax bill prepared for the prior year under s. 74.09, "purchase price" means an amount equal to the estimated fair market value of the property as shown on that tax bill. If the real estate is exempt from taxation at the time that it is transferred or sold to the department and if the property was not sold at an arm's-length sale, "purchase price" means the fair market value of the real estate at the time that the department takes title to it.

(e) "Taxation district" means a city, village or town, except that if a city or village lies in more than one county, the portions of that city or village that lie within each county are separate taxation districts.

(f) "Taxing jurisdiction" means any entity authorized by law to levy taxes on general property, as defined in s. 70.02, that are measured by the property's value.

(2) **GENERAL STATEMENT.** For all lands acquired after January 1, 1992, the department shall pay aids in lieu of taxes under this section and not under s. 70.113.

(3) **PAYMENT REQUIRED.** (a) On or before January 31, the department shall pay to each treasurer of a taxation district, with respect to each parcel of land within the taxation district on the date of the preceding tax levy, an amount determined by multiplying each parcel's estimated value equated to the average level of assessment in the taxation district by the aggregate net general property tax rate that would apply to the parcel of land if it were taxable, as shown on property tax bills prepared for that year under s. 74.09.

(b) On or before February 15, the taxation district treasurer shall pay to the treasurer of each taxing jurisdiction, from the amount received under par. (a), the taxing jurisdiction's proportionate share of the tax that would be levied on the parcel if it were taxable.

(4) **ASCERTAINING RATE.** Each year, the department shall ascertain from the clerks of the taxation district the aggregate net general property tax rate for taxation districts to which aids are paid under this section.

History: 1989 a. 336.

70.115 Taxation of real estate held by investment board.

All real estate owned or held by any of the funds invested by the 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 inclusion in a tax certificate under s. 74.57 as are privately owned lands.

History: 1987 a. 378.

70.119 Payments for municipal services. (1)

The state shall make reasonable payments at established rates for water, sewer and electrical services and all other services directly provided to state facilities by a municipality, including garbage and trash disposal and collection, which are financed in whole or in part by special charges or fees. Such payments shall be made from the appropriations to state agencies for the operation of state facilities. Each state agency making such payments shall annually report the payments to the department.

(2) The state shall make reasonable payments for municipal services pursuant to the procedures specified in subs. (4), (5) and (6).

(3) In this section:

(a) "Committee" means the joint committee on finance.

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(b) "Department" means the department of administration.

(c) "Municipality" means cities, villages, towns, counties and metropolitan sewerage districts with general taxing authority.

(d) "Municipal services" means police and fire protection, garbage and trash disposal and collection not paid for under sub. (1) and, subject to approval by the committee, any other direct general government service provided to state facilities by municipalities.

(dm) "State agency" has the meaning given under s. 20.001 (1).

(e) "State facilities" means all property owned and operated by the state for the purpose of carrying out usual state functions, including the branch campuses of the university of Wisconsin system but not including land held for highway right-of-way purposes.

(4) The department shall be responsible for negotiating with municipalities on payments for municipal services and may delegate certain responsibilities of negotiation to other state agencies. Prior to negotiating with municipalities the department shall submit guidelines for negotiation to the committee for approval.

(5) Upon approval of guidelines by the committee, the department shall proceed with negotiations. In no case may a municipality withhold services to the state during negotiations.

(6) (a) No later than November 15 annually, the department shall report to the cochairpersons of the committee the results of its negotiations and the total payments proposed to be made in the subsequent calendar year. In computing the proposed payments to a municipality, the department shall base its calculations on the values of state facilities determined by the department for January 1 of the year preceding the year of the report and the values of improvements to property in the municipality as determined under s. 70.57 (1) for January 1 of the year preceding the year of the report, and shall also base its calculations on revenues and expenditures of the municipality as reported under s. 73.10 (2) for the year preceding the year of the report.

(b) If the cochairpersons of the committee do not notify the department that the committee has scheduled a meeting for the purpose of reviewing the proposed total payments within 14 working days after the date on which the department's report is received, the department may make the payments. If, within 14 working days after the date on which the department's report is received, the cochairpersons of the committee notify the department that the committee has scheduled a meeting for the purpose of reviewing the proposed total payments, the department shall not make the payments without the approval of the committee.

(7) (a) The department shall make payment from the appropriation under s. 20.835 (5) (a) for municipal services provided by municipalities. If the appropriation under s. 20.835 (5) (a) is insufficient to pay the full amount under sub. (6) in any one year, the department shall prorate payments among the municipalities entitled thereto.

(b) The department shall determine the proportionate cost of payments for municipal services provided by a municipality for each program financed from revenues other than general purpose revenues and revenues derived from academic student fees levied by the board of regents of the university of Wisconsin system, and for each appropriation made from such revenues which finances the cost of such a program.

(c) The department shall assess to the appropriate program revenue and program revenue-service accounts and segre-

gated funds the costs of providing payments for municipal services for the administration of programs financed from program revenues or segregated revenues, except program revenues derived from academic student fees levied by the board of regents of the university of Wisconsin system. If payments are prorated under par. (a) in any year, the department shall assess costs under this paragraph as affected by the proration. The department shall transfer to the general fund an amount equal to the assessments in each year from the appropriate program revenue, program revenue-service and segregated revenue appropriations.

(8) This section supersedes other statutes relating to payments for municipal services. Extraordinary police services provided to state facilities are subject to reimbursement under s. 16.008.

History: 1971 c. 328; 1973 c. 90; 1975 c. 39; 1977 c. 29; 1977 c. 418 ss. 470 to 473, 929 (1); 1979 c. 34 s. 2102 (58) (a); 1981 c. 20; 1987 a. 27, 399; 1989 a. 31

70.12 Real property, where assessed. All real property not expressly exempt from taxation shall be entered upon the assessment roll in the assessment district where it lies.

History: 1981 c. 190

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 January 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 sub. (5).

(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 January 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 January preceding, and to the assessor of the district in which any such logs and timber were located on the first day of January 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 s. 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 January 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 January or having been removed from such lands and in transit therefrom on the first day of January, 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 January 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 or she is subject to the penalties prescribed by s. 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.

History: 1977 c. 29 s. 1646 (3); 1977 c. 273

The situs for taxation assessment purposes of a movable bituminous plant was not the town of Albany, although the plant was physically present in the town during most of the 1970 tax year and because the property was neither "located" in the town nor "customarily kept" there. *Wm. J. Kennedy & Son, Inc. v. Town of Albany*, 66 W (2d) 447, 225 NW (2d) 624

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 January, 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 a receipt. 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.

History: 1977 c. 29 s. 1646 (3); 1977 c. 273

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.

The term leased lands should be construed broadly to include a number of situations where the occupier of land not owned by him places improvements on the land; a formal lease is not required. *Town of Menominee v. Skubitz*, 53 W (2d) 430, 192 NW (2d) 887.

See note to 70.32, citing *State ex rel. Keane v. Bd. of Review*, 99 W (2d) 584, 299 NW (2d) 638 (Ct. App. 1980).

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.

70.177 Federal property. Property the taxation of which the federal government has consented to is taxable under this chapter.

History: 1987 a. 10

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 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.

History: 1981 c. 20

Property of the U.S. government in the possession of defendant where title and most of the indicia of ownership is in the government may not be taxed under sub (1), since the tax is on ownership, not use. *State ex rel. General Motors Corp. v. Oak Creek*, 49 W (2d) 299, 182 NW (2d) 481

Trial court's finding under stipulated facts that U.S. government was the beneficial owner and not subject to the personal property tax under (1), constituted a conclusion of law and hence the supreme court is not limited in its review to such finding. *Teledyne Industries, Inc. v. Milwaukee*, 65 W (2d) 557, 223 NW (2d) 586

Decisions permitting local taxation of the possession of federal property. *Van Cleve*, 1959 WLR 190

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 the person's own personal property, adding to the person's name upon such roll words briefly indicating that such assessment is made to the person as the person in charge or

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possession thereof as occupant or possessor of the premises on which such property is stored or piled or as the spouse, 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 is personally liable for the tax on the property. The person has a personal right of action against the owner or person beneficially entitled to the property for the amount of the taxes and has a lien for that amount upon the property with the rights and remedies for the preservation and enforcement of that lien provided in ss. 779.45 and 779.48, and is entitled to retain possession of the property until the owner or person beneficially entitled to the property pays the tax on the property or reimburses the person assessed for the tax if paid by that person. The lien and right of possession relate back and exist from the time when assessment is made, but may be released and discharged by giving to the person assessed such undertaking or other indemnity as the person accepts or by giving the person a bond in the amount and with the sureties as is directed and approved by the circuit judge of the county in which the property is assessed, upon 8 days' notice to the person assessed. The bond shall be conditioned to hold and keep the person against whom the assessment is made free and harmless from any and all costs, expense, liability or damage by reason of the assessment.

History: 1975 c. 94 s. 91 (13); 1975 c. 199; 1977 c. 449; 1979 c. 32 s. 92 (9).

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 January 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.

History: 1977 c. 29 s. 1646 (3).

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, a correct and pertinent description of each parcel of real property in the assessment district 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.

History: 1971 c. 215; 1983 a. 532.

70.24 Public lands and land mortgaged to state. The secretary of state shall annually, before January 1, 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 the county; and immediately on receipt thereof the county clerk shall make and transmit to the county assessor and to the clerk of each town, village or city in the county not under the assessment jurisdiction of the county assessor a list from said abstract of such lands lying in such town, village or city. 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.

History: 1977 c. 29 s. 1646 (3); 1977 c. 273.

70.25 Lands, described on rolls. In all assessments and tax rolls in all advertisements, certificates, papers, conveyances or proceedings for the assessment and collection of taxes and in all related proceedings, except in tax bills, any descriptions of land which indicate the land intended with ordinary and reasonable certainty and which would be sufficient between grantor and grantee in an ordinary conveyance are sufficient. No description of land according to the United States survey is 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, is 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, is sufficient. Descriptions in property tax bills shall be as provided under s. 74.09 (3) (a).

History: 1987 a. 378, 399, 403.

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. The map shall be at a scale of not more than 100 feet per inch, unless waived in writing by the department of agriculture, trade and consumer protection under s. 236.20 (2) (L). The owners of record of lands in the plat shall be notified by certified 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 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 department of agriculture, trade and consumer protection by the clerk of the governing body which ordered the plat. The department of agriculture, trade and consumer protection shall review the plat within 30 days of its receipt. No such plat may be given final approval by the local governing body until the department of agriculture, trade and consumer protection 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 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 the 30-day period any person or public body having an interest in any lands affected by the plat may bring a suit to have the plat corrected. If no suit is brought within the 30-day period, the plat may be approved by the governing body, and filed for record. If a suit is brought, approval shall be withheld until the suit is decided. The plat shall then be revised in accordance with the decision if necessary, and, without rereferral to the department of agriculture, trade and consumer protection unless rereferral 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 January 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: 1977 c. 29 s. 1646 (3); 1979 c. 221, 248, 355, 361; 1983 a. 473; 1987 a. 172; 1989 a. 31, 56.

The reference to 66.60 in sub (1) refers only to the collection procedures; it does not make all of 66.60 apply. *Dittner v. Town of Spencer*, 55 W (2d) 707, 201 NW (2d) 45.

Section 236.03 (2), Stats. 1969, sets forth the "applicable provisions" of 236.15 and 236.20, with which assessors' plats must comply under 70.27 (8). A determination by the head of the planning function in the Wisconsin department of local affairs and development that an assessor's plat does not comply with the applicable provisions of 236.15 and 236.20 may be reviewed under ch. 227. 58 Atty. Gen. 198.

The temporary survey monuments required to be set in the field prior to the submission of an assessor's plat for state level review are not made permanent until the recording of the assessor's plat. 59 Atty. Gen. 262.

Section 236.295 does not apply to assessors' plats. The amendment or correction of an assessor's plat under (4) is an exercise of the police power which is accomplished for the same purposes and in the same manner as the original assessor's plat. The governing body involved is not required to conduct a public hearing concerning a proposed amendment or correction to an assessor's plat of record. Other questions concerning the amendment or correction of an assessor's plat answered. 61 Atty. Gen. 25.

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:

(8) The value of logs, timber, lumber, ties, poles and posts.

(9) The number and value of steam and other vessels.

(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: 1981 c. 20; 1983 a. 27 s. 2202 (45); 1983 a. 405

70.32 Real estate, how valued. (1) Real property shall be valued by the assessor in the manner specified in the Wisconsin property assessment manual provided under s. 73.03 (2a) 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.

(1g) In addition to the factors set out in sub. (1), the assessor shall consider the effect on the value of the property of any zoning ordinance under s. 59.971, 61.351 or 62.231, any conservation easement under s. 700.40, any conservation restriction under an agreement with the federal government and any restrictions under ch. 91.

(1m) In addition to the factors set out in sub. (1), the assessor shall consider the environmental impairment of the value of the property because of the presence of a solid or hazardous waste disposal facility.

(1r) In addition to fulfilling the requirements under sub. (1), the assessor, in assessing agricultural land, shall fulfill the requirements under s. 70.57 (3).

(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:

1. Residential.
2. Commercial.
3. Manufacturing.
4. Agricultural.

(b) In towns, the assessor 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:

1. Residential.
2. Commercial.
3. Manufacturing.
4. Agricultural.
5. Swamp or waste.
6. Productive forest land.

(c) In this section:

1. "Agricultural" includes any body of water on private premises that is used as a part of a private fish hatchery licensed under s. 29.52.

2. "Productive forest land" means land that is producing or is capable of producing commercial forest products and is not otherwise classified under this subsection.

3. "Residential" includes any parcel or part of a parcel of untitled land that is not suitable for the production of row crops, on which a dwelling or other form of human abode is located and which is not otherwise classified under this subsection.

4. "Swampland or wasteland" means bog, marsh, lowland brush, uncultivated land zoned as shoreland under s. 59.971 and shown as a wetland on a final map under s. 23.32 or other nonproductive lands not otherwise classified under this subsection.

(2m) In valuing agricultural land suitable for the production of row crops under this section on the basis of sales of comparable property, the assessor may not consider data from the sale of residential land.

(3) Manufacturing property subject to assessment under s. 70.995 shall be assessed according to that section.

History: 1973 c. 90; 1977 c. 29, 418; 1979 c. 34; 1981 c. 20, 390; 1983 a. 36; 1983 a. 275 s. 15 (8); 1983 a. 410; 1985 a. 54, 153

When market value is established by a fair sale of the property, or sales of reasonably comparable property are available, it is error for an assessor to resort to other factors in order to determine its fair market value, although such factors in the absence of such sales would have a bearing on its value. Rules on judicial review of valuation of real estate for tax purposes presuppose the method of evaluation is in accordance with the statutes; hence errors of law should be corrected by the court on certiorari and the failure to make an assessment on the statutory basis is an error of law. State ex rel. Markarian v. Cudahy, 45 W (2d) 683, 173 NW (2d) 627.

While a sale establishes value, the assessment still has to be equal to that on comparable property. (2) (b) requires the assessor to fix a value before classifying the land; it does not prohibit him from considering the zoning of the property when it is used for some other purpose. State ex rel. Hensel v. Town of Wilson, 55 W (2d) 101, 197 NW (2d) 794.

When an assessment must be based on a recent sale of the property the assessor cannot increase the value because no commission was paid a broker. State ex rel. Lincoln F. Warehouse v. Bd. of Rev. 60 W (2d) 84, 208 NW (2d) 380.

Under the option agreement, the sellers' right to repurchase their home- stead and their right of first refusal for the purchase of industrial buildings to be constructed on the property were factors going only to the willingness of the parties to deal and not their compulsion to do so; and the value of these rights, together with the monetary amount per acre, comprised the total sale price of the land. State ex rel. Geipel v. Milwaukee, 68 W (2d) 726, 229 NW (2d) 585.

Evidence of net income from unique property was admissible to show market value. Assessor's unconfirmed valuation based on estimated replacement cost less depreciation could not stand alone because of uncontroverted evidence of actual costs of recent construction. Rosen v. Milwaukee, 72 W (2d) 653, 242 NW (2d) 681.

District-wide use of comparative sales statistics to determine annual percentage increases of assessments was invalid under (1). State ex rel. Kaskin v. Board of Review, 91 W (2d) 272, 282 NW (2d) 620 (Ct. App. 1979).

Assessor erred in failing to consider disadvantages and liabilities which affect fair market value of dams. State ex rel. Wis. Edison Corp. v. Robertson, 99 W (2d) 561, 299 NW (2d) 626 (Ct. App. 1980).

Lease of comparable property constituted "best information" regarding fair market value of leasehold improvements. State ex rel. Keane v. Bd. of Review, 99 W (2d) 584, 299 NW (2d) 638 (Ct. App. 1980).

Sub. (1) requires use of cash equivalency adjustment in assessing property based upon sale of comparable properties. State ex rel. Flint v. Kenosha County Rev. Bd., 126 W (2d) 152, 376 NW (2d) 364 (Ct. App. 1985).

Assessment largely based upon consideration of equalized value was invalid. Court erred by remanding with requirement that new assessment consider actual subsequent sale of subject property. State ex rel. Kesselman v. Sturtevant, 133 W (2d) 122, 394 NW (2d) 745 (Ct. App. 1986).

Board erred as matter of law by basing assessment on "market" rental income when there was recent arms-length sale of property. Darcel v. Manitowoc Review Bd., 137 W (2d) 623, 405 NW (2d) 344 (1987).

In determining market value under (1), board must determine whether financing arrangements between seller and buyer affected sale price; (1) prohibits assessment exceeding market value. Flood v. Lomira Board of Review, 153 W (2d) 428, 451 NW (2d) 422 (1990).

Taxation of undeveloped real property in Wisconsin. Hack, Sullivan, 1974 WBB No. 1.

70.323 Assessment of divided parcel. (1) DETERMINATION OF VALUE. (a) If a parcel of real property is divided, the owner of a divided parcel may request a valuation of the divided parcels. A request shall be in writing and submitted to the treasurer of the taxation district in which the property is located. If the taxation district treasurer is in possession of the tax roll, the treasurer shall make the requested valuation. If the tax roll has been returned under s. 74.43, the taxation district treasurer shall forward the request to the county treasurer, who shall make the requested valuation.

(b) The appropriate treasurer shall, with the assistance of the assessor of the taxation district, attribute to each new parcel its value for the year of division. The value of each new parcel shall represent a reasonable apportionment of the valuation of the original undivided parcel, and the total of the new valuations shall equal the valuation of the original undivided parcel on January 1 of that year. The value of a new parcel as determined under this subsection is the value of that property for purposes of s. 70.32 for the year of division.

(2) **APPEAL.** A determination under sub. (1) may be appealed by bringing an action in circuit court within 60 days

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after the determination is made. The court shall determine whether the value determined under sub. (1) represents a reasonable apportionment of the valuation of the original undivided parcel on January 1 of that year. If the court determines that the value does not represent a reasonable apportionment, the court shall redetermine the parcels' values, the total of which shall equal the valuation of the original undivided parcel on January 1 of that year.

(3) **LIEN EXTINGUISHED.** Payment of all real estate taxes based on the value determined under sub. (1) or (2) extinguishes the lien against the parcel created under s. 70.01.

(4) **COOPERATION OF ASSESSOR.** The assessor of the taxation district shall assist the treasurer of the taxation district or of the county under sub. (1).

(5) **NOT APPLICABLE WHERE WRITTEN AGREEMENT.** This section does not apply if there is a written agreement providing for the payment of real property taxes on the divided parcels in the year of division.

History: 1987 a. 378.

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.

This section violates Art. VIII, s. 1, Wis. Const. 77 Atty. Gen. 128

70.327 Valuation and assessment of property with contaminated wells.

In determining the market value of real property with a contaminated well or water supply, the assessor shall take into consideration the time and expense necessary to repair or replace the well or private water supply in calculating the diminution of the market value of real property attributable to the contamination.

History: 1983 a. 410.

70.337 Tax exemption requirements. (1) (a) On or before January 1, 1983, and each 5th year thereafter, each person who, under any statute, claims a real property tax exemption, except an exemption for highway rights-of-way or property acquired and held by the state for purposes under s. 85.09, or makes a payment in lieu of taxes shall file with the assessor of the taxation district in which the property is located a report in duplicate, on forms prescribed and furnished by the department of revenue. The report shall contain the name and address of the owner of the property, the location or street address of the property and the legal description and parcel number as shown on the assessment roll, the nature of the person owning the property, the uses made of the property, the date of acquisition of the property, a description of any structures on the land comprising the property, the extent, if any, to which the property or any part was rented out.

(b) In the interim 4-year period between reports required in par. (a), an exemption report shall be filed within 90 days of the occurrence of any of the following:

1. Any change in the previously reported data.
2. A new exemption is granted.
3. Loss of exemption.

(2) The assessor of each taxation district shall return for completion any incomplete reports the assessor received. On or before May 1 of each year, the assessor shall file with the secretary of revenue one copy of each completed form the assessor received. The secretary of revenue shall tabulate the information received based on type of property and such data shall be available to the members of the legislature and the governor.

(3) For purposes of this section, "person" means any natural person, firm, partnership, joint venture, joint stock

company, association, public or private corporation, the state of Wisconsin and all political subdivisions, cooperative, estate, trust, receiver, executor, administrator, fiduciary, and any representative appointed by order of any court or otherwise acting on behalf of others.

(4) The secretary of revenue may direct the assessor of any taxation district to deny specific claims for property tax exemption or to terminate specific existing property tax exemptions prospectively. After receiving such direction, the assessor shall enter the property on the next assessment roll.

History: 1971 c. 215; 1973 c. 90; 1977 c. 29 ss. 749, 1647 (4), (9); 1977 c. 273, 418; 1983 a. 27.

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 has 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. In carrying out the duties imposed on him by this section, the assessor shall act in the manner specified in the Wisconsin property assessment manual provided under s. 73.03 (2a).

History: 1973 c. 90.

"True cash value" is not a figure that can be determined by bargaining with the taxpayer and such an agreement would be void. The unsupported statement of the taxpayer has no probative value. State ex rel. Berg E. Corp. v. Spencer Rev. Bd. 53 W (2d) 233, 191 NW (2d) 892.

Factors considered relevant to determination of market value for assessment purposes discussed. State ex rel. Mitchell Aero v. Bd. of Review, 74 W (2d) 268, 246 NW (2d) 521.

Market data or sales approach was proper where 94% of machines were leased and only 6% were sold. Income capitalization approach has been used only when no sales exist. Xerox Corp. v. Department of Revenue, 114 W (2d) 522, 339 NW (2d) 357 (Ct. App. 1983).

70.345 Legislative intent; department of revenue 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 revenue 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 s. 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 department of revenue 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 January 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 March 1 of the year in which the assessment provided by s. 70.10 is made. The assessor, for good cause, may allow a reasonable extension of time for filing the return. All returns filed under this section shall be the confidential records of the assessor's office, except that the returns shall be available for use before the board of review as provided in this chapter. No return required under this section is 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 ch. 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 s. 93.01 (5) when owned and possessed by the original producer.

History: 1977 c. 29 ss. 750, 1646 (3); 1983 a. 189 s. 329 (20)

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 s. 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 s. 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 ss. 70.35 and 70.36 shall, in 1st class cities, be deemed to refer also to the tax commissioner of any such city and, where applicable, shall be

deemed also to refer to the department of revenue responsible for the manufacturing property assessment under s. 70.995.

History: 1973 c. 90.

70.365 Notice of higher assessment. When the assessor places a valuation of any taxable real property which is \$300 or more higher than the valuation placed on it for the previous year, the assessor shall notify the person assessed if the address of the person is known to the assessor, otherwise the occupant of the property. The notice shall be in writing and shall be sent by ordinary mail at least 10 days before the meeting of the board of review or before the meeting of the board of assessors in 1st class cities and in 2nd class cities that have a board of assessors under s. 70.075 and shall contain the amount of the increased assessment and the date of the meeting of the local board of review or of the board of assessors. However, if the assessment roll is not complete, the 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 the notice shall not affect the validity of the increased assessment, the resulting increased tax on real property, the procedures of the board of review or of the board of assessors or the enforcement of delinquent taxes by statutory means. The secretary of revenue shall by rule prescribe the form of the notice required under this section. The form shall include information notifying the taxpayer of the procedures to be used to object to the assessment.

History: 1977 c. 418; 1981 c. 20; 1983 a. 490.

70.37 Net proceeds occupation tax on persons extracting metalliferous minerals in this state. (1) LEGISLATIVE FINDINGS. The legislature finds that:

(a) The existence has been announced of several economically significant ore bodies containing copper, zinc, lead, taconite and other metalliferous minerals in this state, including one of the largest zinc deposits in North America.

(b) Metalliferous minerals are valuable, irreplaceable natural resources which, once removed, are forever lost as an economic asset to the state.

(c) The activity of mining metalliferous minerals creates jobs, economic activity, tax revenues and other valuable benefits to the economy and residents of this state.

(d) The activity of mining metalliferous minerals creates additional costs to the state and municipalities for highways, sewers, schools and other improvements which are necessary to accommodate the development of a metalliferous mining industry.

(e) The activity of mining metalliferous minerals has a permanent and often damaging effect on the environment of the state.

(f) The activity of mining metalliferous minerals significantly alters the quality of life in communities directly affected by mining.

(g) As the size of a mining operation increases, the cost to the state and municipalities to support the operation increases, as does the damage to the environment. Furthermore, as the size of a mining operation increases, the person mining metalliferous minerals benefits from economies of scale in the mining operation.

(h) A graduated net proceeds occupational tax, by taxing profitability at rates which vary with the level of profitability, encourages important state goals, such as:

1. Gradual, continuous and complete extraction of metalliferous minerals.
2. Continued stable employment.
3. Taxation according to ability to pay.

70.37 PROPERTY TAXES

4. Taxation based on the privileges enjoyed by persons mining metalliferous metallic minerals.

(i) Municipalities incur long-term economic costs as a result of metalliferous mineral mining after the mining operation shuts down. An impact fund, in which is deposited a portion of the tax revenues, should assure that moneys will be available to such municipalities for long- and short-term costs associated with social, educational, environmental and economic impacts of metalliferous mineral mining.

(2) **LEGISLATIVE INTENT.** It is the declared intent of the legislature to establish a net proceeds occupation tax on persons engaged in the activity of mining metalliferous minerals in this state. The tax is established in order that the state may derive a benefit from the extraction of irreplaceable metalliferous minerals and in order to compensate the state and municipalities for costs, past, present and future, incurred or to be incurred as a result of the loss of valuable irreplaceable metallic mineral resources.

History: 1977 c. 31

70.375 Net proceeds occupation tax on mining of metallic minerals; computation. (1) **DEFINITIONS.** In ss. 70.37 to 70.395:

(ab) "Controlled entity" means a person at least 50% of the voting stock of which is owned directly or indirectly by another person who is engaged in mining metalliferous minerals.

(ad) "Controlling entity" is a person who owns directly or indirectly at least 50% of the voting stock of another person who is engaged in mining metalliferous minerals.

(ae) "Department" means the department of revenue.

(ag) "Extraction of ores or minerals from the ground" includes the extraction, by owners or operators of mines, of ores or minerals from the waste or residue of prior mining unless the extraction is made by a purchaser of waste or residue or by a purchaser of the rights to extract ores or minerals from the waste or residue.

(ai) "Gross income from mining" means that amount of income which is attributable to the processes of extraction of ores or minerals from the ground and the application of mining processes, including mining transportation and as further defined in 26 CFR section 1.613-4. In this paragraph "income" means the actual amount for which ore or mineral, less trade and cash discounts actually allowed, is sold if the taxpayer sells the ore or mineral after the application of mining processes. If ore or minerals are sold after the application of nonmining processes, gross income from mining shall be computed as provided in 26 CFR section 1.613-4.

(am) "Gross proceeds" means gross income from mining except as provided under sub. (3).

(ar) "Internal revenue code", for taxable year 1981 and thereafter, means the internal revenue code and regulations as amended to December 31, 1981.

(as) "Mine" means an excavation in or at the earth's surface made to extract metalliferous minerals for which a permit has been issued under s. 144.85.

(av) "Mine site" means the underground and surface area disturbed by a mine, including the locations from which the minerals or refuse or both have been removed, the surface area covered by refuse, and any surface areas in which structures, haulageways, pipelines, equipment, materials and any other things used directly in connection with the mine are situated.

(b) 1. "Mining" has the meaning under section 613 (c) of the internal revenue code and includes the extraction of ores or minerals from the ground, the transportation of ores or minerals from the point of extraction to the plants or mills at which the treatment processes are applied and the following

treatment processes applied to an ore or mineral for which the owner or operator is entitled to a deduction for depletion under section 611 of the internal revenue code:

a. In the case of iron ore, bauxite and other ores or minerals that are customarily sold in the form of a crude mineral product; sorting, concentrating, sintering and substantially equivalent processes that bring the ore or mineral to shipping grade and form, and loading for shipment.

b. In the case of lead, zinc, copper, gold, silver, uranium and other ores or minerals that are not customarily sold in the form of the crude mineral product; crushing, grinding and beneficiation by concentration by means of gravity, flotation, amalgamation, electrostatic or magnetic processes, cyanidation, leaching, crystallization or precipitation (not including electrolytic deposition, roasting, thermal or electric smelting or refining) or by substantially equivalent processes or by a combination of processes used in the separation or extraction of the products from other material taken out of the mine or out of another natural deposit.

c. The furnacing of quicksilver ores.

d. Treatment processes necessary or incidental to the processes under subd. 1. a to c.

e. Any treatment processes provided for by rules promulgated by the department.

2. For purposes of this section, "mining" does not include the extraction or beneficiation of sand or gravel or the following treatment processes unless they are provided for under subd. 1. d: electrolytic deposition, roasting, calcining, thermal or electric smelting, refining, polishing, fine pulverization, blending with other materials, treatment effecting a chemical change, thermal action, molding and shaping.

(bm) "Mining-related purposes" means activities which are directly in response to the application for a mining permit under s. 144.85; directly in response to construction, operation, curtailment of operation or cessation of operation of a metalliferous mine site; or directly in response to conditions at a metalliferous mine site which is not in operation. "Mining-related purposes" also includes activities which anticipate the economic and social consequences of the cessation of mining. "Mining-related purposes" also includes the purposes under s. 70.395 (2) (g).

(c) "Municipality" means any county, city, village, town or school district.

(d) "Person" means a sole proprietorship, partnership, association or corporation and includes a lessee engaged in mining metalliferous minerals.

(e) "Secretary" means the secretary of revenue.

(2) **TAX IMPOSED.** (a) In respect to mines not in operation on November 28, 1981, there is imposed upon persons engaged in mining metalliferous minerals in this state a net proceeds occupation tax effective on the date on which extraction begins to compensate the state and municipalities for the loss of valuable, irreplaceable metalliferous minerals. The amount of the tax shall be determined by applying the rates established under sub. (5) to the net proceeds of each mine. The net proceeds of each mine for each year are the difference between the gross proceeds and the deductions allowed under sub. (4) for the year.

(b) The secretary may promulgate any rules necessary to implement the tax under ss. 70.37 to 70.39 and 70.395 (1). In respect to mines not in operation on November 28, 1981, ss. 71.10 (1), 71.30 (1), 71.74 (2), (3), (9), (11) and (15), 71.77, 71.78, 71.80 (6), 71.83 (1) (a) 1 and 2 and (b) 2 and (2) (a) 3 and (b) 1 and 71.85 (2) apply to the administration of this section.

(2m) **TAX IMPOSED.** (a) There is imposed upon persons engaged in mining metalliferous minerals in this state in

respect to mines in operation on November 28, 1981, a net proceeds occupation tax effective on the date on which extraction begins to January 1, 1991, to compensate the state and municipalities for the loss of valuable, irreplaceable metalliferous minerals. The amount of the tax shall be determined by applying the rates established under sub. (5) to the average of the net proceeds of the person for the preceding 3-year period. The net proceeds of a person for each year shall be the difference between the gross proceeds, computed under sub. (3) for the year, and the deductions allowed under sub. (4) for the year.

(b) In respect to mines in operation on November 28, 1981, ss. 71.10 (1), 71.30 (1), 71.74 (2), (3), (7), (9) and (11), 71.76 and 71.77 (1) to (8) apply to the administration of this section to January 1, 1991.

(3) **ALTERNATE COMPUTATION OF GROSS PROCEEDS.** If products are sold or transferred to a person operating a smelting, refining or other processing or marketing facility which is located outside of the United States or to a controlled entity or controlling entity of the seller or transferor and if the secretary determines that the gross proceeds under sub. (1) (am) do not reflect or demonstrate the gross proceeds that would have been received from an unrelated purchaser for the product under similar circumstances, the gross proceeds shall be computed under this subsection. For the purpose of this subsection "control" means direct or indirect ownership of at least 50% of the total combined voting stock of the corporation. The gross proceeds shall be computed by multiplying that part of the production of recovered metalliferous minerals which were sold or transferred during the taxable year by the average price of that mineral for the taxable year and then subtracting the cost of postmining processes, including the cost of capital (interest and earnings) imputed to that production. The average price shall be computed from the monthly prices published in the engineering and mining journal as follows:

(a) Taconite pellets, lower lake ports price, net of unloading charges.

(b) Copper, United States producer price, F.O.B. refinery.

(c) Lead, United States producer price.

(d) Zinc, United States prime western price.

(e) Silver, United States producer price.

(f) Gold, London final price.

(g) Other metalliferous minerals or other forms of metalliferous minerals not including mineral aggregates such as stone, sand and gravel, at a price determined by the secretary, by rule, from a nationally known publication or other nationally known source listing prices of metalliferous minerals.

(4) **DEDUCTIONS.** If the costs are not excluded in determining gross proceeds and are actually incurred or accrued, there shall be allowed to persons subject to the tax under sub. (2) or (2m) the following deductions:

(a) The actual and necessary expenses incurred during the taxable year for labor, tools, appliances and supplies used in mining metalliferous minerals, including the labor of the lessee and the lessee's employees and the amount expended by the lessee for tools, appliances and supplies used by the lessee in the mining operation. The personal labor of the lessee shall be computed at the prevailing wage rate.

(b) The actual and necessary expenses for mining including extracting, transporting, milling, concentrating, smelting, refining, reducing, assaying, sampling, inventorying and handling the ore and for further processing and transferring related to the product for which gross proceeds are received, including the cost of capital (interest and earnings) imputed to smelting and refining expenses.

(c) The actual and necessary expenses for administrative, appraising, accounting, legal, medical, engineering, clerical and technical services directly related to mining metalliferous minerals in this state, excluding salaries and expenses for corporate officers and for lobbying, as defined in s. 13.62 (10).

(d) The actual and necessary expenses directly related to the repair and maintenance of any machinery, mills, reduction works, buildings, structures, other necessary improvements, tools, appliances and supplies used in mining metalliferous minerals extracted in this state.

(e) Except as provided in par. (em), federal and state income taxes paid, property taxes, sales taxes and use taxes paid and other taxes paid and deductible by corporations in computing net income under s. 71.26 (2) which are allocable to the mine, excluding the tax under this section.

(em) In the case of a mine owned by a corporation that owns other business operations or is part of an affiliated group of corporations eligible to file consolidated federal income tax returns, the determination of deductible state and federal income taxes shall be made by calculating the taxable income from the mine as though the mine were a separate entity and applying the federal and state income tax laws to this income as though the mine were filing a separate income tax return. To calculate taxable income, federal taxable income as it applies to the depletion deduction under section 613 of the internal revenue code shall be adjusted to reflect the difference between Wisconsin and federal income tax law.

(f) Rents paid on personal property used in mining metalliferous minerals.

(g) The cost of relocating employes within this state.

(h) The cost of premiums for bonds required under s. 144.86.

(i) The cost of premiums for insurance on persons or tangible assets relating to mining metalliferous minerals.

(j) Losses from uninsured casualty losses and the sale of personal property used in mining metalliferous minerals.

(k) Depreciation or amortization on property used in connection with mining. With respect to property first eligible for depreciation or amortization before January 1, 1981, the deduction shall be limited to the deduction under s. 70.375 (4) (k), 1979 stats. With respect to property first eligible for depreciation or amortization on or after January 1, 1981, the deduction shall be limited to the amount allowable as a deduction to corporations in computing net income under s. 71.26 (2). The following assets may be depreciated or amortized:

1. Machinery, mills and reduction works.

2. Buildings, structures and other improvements.

3. Permit fees, license fees and any other fees for formal written authorization required by a department or instrumentality of the state.

4. Development of the mine after the date on which extraction begins.

(L) Royalties paid to owners of the mineral rights to the lands where the mine or an extension of the mine is located. In this paragraph, "owners" does not include the person mining or a controlled entity or controlling entity of the person mining.

(m) Amortization by a straight-line method over the life of the mine commencing with production of premining costs, including costs for drilling, geological and engineering studies, design of facilities, pilot mines, mine testing, environmental surveys, facilities siting surveys and other exploration and development activities.

(n) Expenses under par. (m) incurred after mining begins, those costs to be expensed currently.

(o) Actual and necessary reclamation and restoration costs associated with a mine in this state, including payments for future reclamation and postmining costs which are required by law or by department of natural resources order and fees and charges under ch. 144 not otherwise deductible under this section. Any refunds of escrowed or reserve fund payments allowed as a deduction under this paragraph shall be taxed as net proceeds at the average effective tax rate for the years the deduction was taken.

(p) Interest determined as follows:

1. If the interest is specifically allocable to the development or operation of a mine or beneficiation facility from which net proceeds are derived, all of the interest is deductible.

2. If the interest is not specifically allocable to the development or operation of a mine or beneficiation facility, the proportion of the interest that equals the proportion of the capital investment in the mine and beneficiation facilities as compared to the taxpayer's total capital investment.

3. If a mine is owned by a corporation that is part of an affiliated group of corporations, "interest" means the interest paid to nonmembers of the group.

4. The deduction for interest under this paragraph shall not exceed 5% of the total gross proceeds for the taxable year.

(q) An allowance for depletion of ores on the basis of their actual original cost in cash or the equivalent of cash.

(5) RATES. The tax to be assessed, levied and collected upon persons engaging in mining metalliferous minerals in this state shall be computed at the following rates:

(a) On the amount from \$250,001 to \$5,000,000, at a rate of 3%.

(b) On the amount from \$5,000,001 to \$10,000,000, at a rate of 7%.

(c) On the amount from \$10,000,001 to \$15,000,000, at a rate of 10%.

(d) On the amount from \$15,000,001 to \$20,000,000, at a rate of 13%.

(e) On the amount from \$20,000,001 to \$25,000,000, at a rate of 14%.

(f) On the amount exceeding \$25,000,000, at a rate of 15%.

(6) INDEXING. For calendar year 1983 and corresponding fiscal years and thereafter, the dollar amounts in sub. (5) and s. 70.395 (1), (1m) and (2) (d) 1m and 5. a and (2) (dg) shall be changed to reflect the percentage change between the gross national product deflator for June of the current year and the gross national product deflator for June of the previous year, as determined by the U.S. department of commerce as of December 30 of the year for which the taxes are due, except that no annual increase may be more than 10%. The revised amounts shall be rounded to the nearest whole number divisible by 100 and shall not be reduced below the amounts under sub. (5) on November 28, 1981. Annually, the department shall adopt any changes in dollar amounts required under this subsection and incorporate them into the appropriate tax forms.

History: 1977 c. 31, 272; 1979 c. 32 s. 92 (1); 1981 c. 86, 314; 1983 a. 27 ss. 1184b to 1184m, 1803g, 1803r, 2202 (45); 1985 a. 29; 1987 a. 27; 1987 a. 312 ss. 1, 17.

70.38 Reports, appeals, estimated liability. (1) REPORTS. On or before June 15, persons mining metalliferous minerals shall file with the department a true and accurate report in the form the department deems necessary to administer the tax under s. 70.375. The books and records of the person shall be open to inspection and examination to employees of the department designated by the secretary and to the state geologist.

(1m) ESTIMATED LIABILITY. Upon written request and for sufficient reason shown, the department shall allow a person

subject to the tax under s. 70.375 to file, on or before June 15, a net proceeds tax return and to pay that tax based upon estimated tax liability. On or before September 15, that person shall file a final report and pay any additional tax due along with interest at the rate of 1% per month from June 15 until the date of payment. If the additional tax exceeds 10% of the person's tax under s. 70.375 for the previous year, the penalty and interest under s. 70.39 (1) apply. If the final report indicates that the person overpaid the person's liability, the department shall refund the overpayment.

(2) COMBINED REPORTING. If the same person extracts metalliferous minerals from different sites in this state, the net proceeds for each site for which a permit has been issued under s. 144.85 shall be reported separately for the purposes of computing the amount of the tax under s. 70.375 (5).

(4) APPEALS. (a) Any person feeling aggrieved by the assessment notice shall, within 60 days after the receipt of the notice, file with the department a petition for redetermination setting forth the person's objections to the assessment. The person may request an informal conference with representatives of the department prior to September 15. The request shall be indicated in the petition. The secretary shall act on the petition on or before October 1. On or before November 1, the person shall pay the amount determined by the secretary pursuant to the secretary's action on the petition. If the person is aggrieved by the secretary's denial of the petition the person may appeal to the tax appeals commission if the appeal is filed with the commission on or before December 1.

(b) Determinations of the tax appeals commission shall be subject to judicial review under ch. 227.

History: 1977 c. 31; 1981 c. 86; 1983 a. 27.

70.385 Collection of the tax. All taxes as evidenced by the report under s. 70.38 (1) are due and payable to the department on or before June 15, and shall be deposited by the department with the state treasurer.

History: 1977 c. 31; 1981 c. 86; 1983 a. 27.

70.39 Collection of delinquent tax. (1) Taxes due and unpaid on June 15 shall be deemed delinquent as of that date, and when delinquent shall be subject to a penalty of 4% of the tax and interest at the rate of 1.5% per month until paid. The parent shall be liable for any delinquent taxes of a subsidiary person. The department shall immediately proceed to collect the tax due, penalty, interest and costs. For the purpose of collection the department or its duly authorized agent has 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 tax appeals commission or the courts, which after hearing shall be ordered to be paid, shall be considered as a delinquent tax if unpaid on the 10th day following the date of the final order and shall be subject to the penalty and interest provisions under sub. (1).

(3) After the tax becomes delinquent, the department shall issue a warrant to the sheriff of any county of the state in which the metalliferous mineral property is located in total or in part. The warrant shall command the sheriff to levy upon and sell sufficient of the person's metalliferous mineral property found within the sheriff's county, to pay the tax with the penalties, interest and costs, and to proceed in the same manner as upon an execution against property issued out of a court of record, and to return the warrant to the department and pay to it the money collected, or the part thereof as may be necessary to pay the tax, penalties, interest and costs, within 60 days after the receipt of the warrant, and deliver the balance, if any, after deduction of lawful charges to the person.

(4) Within 5 days after the receipt of the warrant the sheriff shall file a copy of it with the clerk of the circuit court of the county, unless the person makes satisfactory arrangements for payment with the department, in which case, the sheriff shall, at the direction of the department, return the warrant to it. The clerk shall docket the warrant as a delinquent income tax warrant is docketed under s. 806.11. The clerk shall accept, file and docket the warrant without prepayment of any fee, but shall submit a statement of the proper fees within 30 days to the department of revenue. The fees shall be paid by the state treasurer upon audit by the department of administration on the certificate of the secretary of revenue and shall be charged to the proper appropriation for the department of revenue. The sheriff shall be entitled to the same fees for executing upon the 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 real estate, and the person may redeem the real estate as from a sale under an execution against property upon a judgment of a court of record. No public official may demand prepayment of any fee for the performance of any official act required in carrying out this section.

History: 1977 c. 31; 1983 a. 27.

70.395 Distribution and apportionment of tax. (1) DISTRIBUTION. Fifteen days after the collection of the tax under ss. 70.38 to 70.39, the department of administration, upon certification of the department of revenue, shall transfer the amount collected as follows:

(a) 1. To the investment and local impact fund, an amount equal to the first-dollar payment or 60% of the taxes collected under ss. 70.38 to 70.39 in respect to mines not in operation on November 28, 1981, whichever is greater.

2. In this paragraph, except as provided in subd. 3, "first-dollar payment" means an amount equal to \$100,000 for each county, Native American community or municipality eligible to receive a payment under sub. (2) (d) 1, 2 or 2m.

3. If the tax collected under ss. 70.38 to 70.39 in any year is less than the first-dollar payment as defined in subd. 2, "first-dollar payment" for that year means the amount of taxes collected under ss. 70.38 to 70.39 in respect to mines not in operation on November 28, 1981.

(b) After the transfers under par. (a), the undistributed portion of the amount of taxes collected under ss. 70.38 to 70.39 in respect to mines not in operation on November 28, 1981, shall be deposited to the badger fund under s. 25.28.

(c) Annually, the dollar amounts under par. (a) 2 shall be adjusted as specified under s. 70.375 (6).

(1g) DISTRIBUTION. Fifteen days after the collection of the tax under ss. 70.38 to 70.39, the department of administration, upon certification of the department of revenue, shall transfer the amount collected to January 1, 1991, in respect to mines in operation on November 28, 1981, as follows:

(a) Forty percent to the general fund.

(b) Sixty percent to the investment and local impact fund.

(1m) LIMIT ON INVESTMENT AND LOCAL IMPACT FUND. If the fund under sub. (1) (a) has a balance of more than \$20 million on January 1 of any year, the excess over \$20 million shall be transferred to a separate account to be administered under s. 25.28. The badger board may not commingle the moneys transferred under this subsection with the other moneys constituting the badger fund. The interest on the moneys transferred under this subsection shall be used for the purposes under s. 25.28. If the investment and local impact fund does not have sufficient moneys to make the payments under this section for any year, or if the balance in the fund under sub. (1) (a) falls below a level of \$20 million on any January 1,

the investment and local impact fund board may transfer from the funds under s. 25.28, up to the amount of the moneys previously transferred under this subsection for all prior years, sufficient funds to make the payments under this section or to provide a balance in the investment and local impact fund of \$20 million.

(2) INVESTMENT AND LOCAL IMPACT FUND. (b) There is created an investment and local impact fund under the jurisdiction and management of the investment and local impact fund board, as created under s. 15.435.

(c) The board shall, according to procedures established by rule:

1. Certify to the department of administration the amount of funds to be distributed to municipalities under pars. (d) to (g) and to be paid under par. (j).

2. Determine the amount which is not distributed under subd. 1 which shall be invested under s. 25.17 (1) (jc).

(d) Annually on the first Monday in January, except as provided in subd. 5. b and c, the department of administration shall distribute, upon certification by the board:

1. To each county in which metalliferous minerals are extracted, the first-dollar payment under sub. (1) (a).

1m. To each county in which metalliferous minerals are extracted, 20% of the tax collected annually under ss. 70.38 to 70.39 from persons extracting metalliferous minerals in the county or \$250,000, whichever is less, to be used for mining-related purposes.

2. To each city, town or village in which metalliferous minerals are extracted, the first-dollar payment under sub. (1) (a) minus any payment during that year under par. (d) (intro.) or subd. 5. If the minable ore body is located in 2 contiguous municipalities and if at least 15% of the minable ore body is in each municipality, each qualifying municipality shall receive a full payment specified in this subdivision as if the ore body were located solely within that municipality. The department of revenue shall annually change the dollar amount specified in this subdivision as specified in s. 70.375 (6) except that the dollar amount may not be reduced below the dollar amount under this subdivision on November 28, 1981.

2m. To any Native American community that has tribal lands within a municipality qualified to receive a payment under this section, an amount equal to \$100,000 minus any payments during that year under par. (d) (intro.) or subd. 5. Annually, the dollar amount in this subdivision shall be adjusted as specified under s. 70.375 (6).

3. Where the tax under ss. 70.37 to 70.39 is in respect to a mining site which is located in more than one county or municipality the distribution under subds. 1 and 2 shall be as follows:

a. On or before February 10 of each year persons extracting metalliferous minerals in this state shall report to the department the amount of crude ore extracted from each municipality and county in the state in the previous year. The data shall detail the total amount of crude ore extracted from each mine and the portion of the total taken from each municipality and county. This data shall be included in the report required by s. 70.38 (1) and (2).

c. Each county's proportion of the amount determined under subd. 1 shall be equal to the ratio of the amount of crude ore extracted from the mine in that county to the total amount of crude ore extracted from the mine multiplied by the amount determined under subd. 1.

4. To the investment and local impact fund an amount equal to 10% of the taxes paid by each mine plus all accrued interest on that amount for a project reserve fund. The funds shall be withdrawn by the investment and local impact fund

board to be used for the following purposes in respect to the municipality or municipalities in which the mine is located:

a. To ensure an annual payment to each municipality under sub. (1) (a) in an amount equal to the average payment for the 3 previous years to that municipality.

b. To reimburse municipalities for costs associated with the cessation of mining operations.

c. To indemnify municipalities for reclamation expenses.

5. a. To each municipality that contains a metalliferous mining site in respect to which an application for a mining permit has been made prior to January 1, 1986, until a final decision is made on that application or for 4 years, whichever is the shorter period, \$100,000 annually. To each municipality that contains a metalliferous mining site at which construction has begun prior to January 1, 1989, but at which extraction has not been engaged in for at least 3 years, \$100,000 annually. The funds under this subdivision shall be used only for mining-related purposes. Payments under this subdivision are payable 30 days following submission of the application or commencement of construction. Payments shall be made on a project fiscal year basis commencing on the date of submission or commencement of construction. In this subdivision, "municipality" means a city, town or village and any Native American community contained within such a city, town or village.

b. Annually, after the board has determined that the use of the funds is for mining-related purposes associated with construction of the specific project in the project fiscal year, to each county that contains a metalliferous mining site at which construction is begun prior to January 1, 1989, but at which extraction has not been engaged in, \$300,000 annually reduced by the amount of property taxes paid to the county during the current fiscal year on improvements and also reduced by any payments received under subds. 1 and 1m. The funds under this subparagraph shall be used only for mining-related purposes. Payments shall be made on a project fiscal year basis commencing on the date of commencement of construction, and are payable 30 days following the close of the fiscal year.

c. To each Native American community, county, city, town and village that contains at least 15% of a minable ore body in respect to which construction has begun at a metalliferous mining site but in respect to which extraction has not begun, \$100,000 as a one-time payment. Those payments shall be made on or before the date 30 days after the beginning of construction.

(dg) Each person constructing a metalliferous mining site shall pay to the department of revenue for deposit in the investment and local impact fund, as a construction fee, an amount sufficient to make the construction period payments under par. (d) 5 in respect to that site. Any person paying a construction fee under this paragraph may credit against taxes due under s. 70.375 an amount equal to the payments that the taxpayer has made under this paragraph, provided that the credit does not reduce the taxpayer's liability under s. 70.375 below the amount needed to make the first-dollar payments as defined under sub. (1) (a) 2 for that year in respect to the taxpayer's mine. Any amount not creditable because of that limitation in any year may be carried forward.

(e) If the appropriations under ss. 20.566 (7) (e) and (v) in any year are insufficient to make all payments under par. (d), full payments shall be made in the order listed in subds. 1 to 4, except that construction period payments under par. (d) 5 for which a person mining has made a construction fee payment under par. (dg) shall be made first. If funds are insufficient to pay the full amounts payable at a particular priority level

listed in subds. 1 to 4, payments shall be prorated among the entities entitled to payments at that level:

1. Payments under par. (d) 1, 2 and 2m.

2. Payments under par. (d) 1m.

3. Payments under par. (d) 4.

4. Mining permit application payments under par. (d) 5.

(f) A school district may apply to the board for payments from the fund in an amount equal to the school district's nonshared costs. If the board finds that the school district has incurred costs attributable to enrollment resulting from the development and operation of metalliferous mineral mining and if the board and the school board of the school district reach an agreement on a payment schedule, the board shall certify to the department of administration for payment to the school district an amount equal to all or part of the nonshared costs of the school district in the year in which the initial agreement was reached. The board and the school district may, by mutual consent, modify the provisions of the agreement at any time. The payment shall be considered a nondeductible receipt for the purposes of s. 121.07 (6). In this paragraph, "nonshared costs" means the amount of the school district's principal and interest payments on long-term indebtedness and annual capital outlay for the current school year, which is not shared under s. 121.07 (6) (a) or other nonshared costs and which is attributable to enrollment increases resulting from the development of metalliferous mineral mining operations.

(g) The board may distribute the revenues received under subs. (1) (a) and (1g) (b) or proceeds thereof in accordance with par. (h) for the following purposes, as the board determines necessary:

1. Protective services, such as police and fire services associated with the construction and operation of the mine site.

2. Highways, as defined in s. 990.01 (12), repaired or constructed as a consequence of the construction and operation of the mine site.

3. Studies and projects for local development.

4. Monitoring the effects of the mining operation on the environment.

5. Extraordinary community facilities and services provided as a result of mining activity.

6. Legal counsel and technical consultants to represent and assist municipalities appearing before state agencies on matters relating to metalliferous mineral mining.

7. Other expenses associated with the construction, operation, cessation of operation or closure of the mine site.

8. The preparation of areawide community service plans for municipalities applying for funds under par. (h) which identify social, economic, educational and environmental impacts associated with mining and set forth a plan for minimizing the impacts.

9. Provision of educational services in a school district.

10. Expenses attributable to a permanent or temporary closing of a mine including the cost of providing retraining and other educational programs designed to assist displaced workers in finding new employment opportunities and the cost of operating any job placement referral programs connected with the curtailment of mining operations in any area of this state.

(h) Distribution under par. (g) shall be as follows:

1. Distribution shall first be made to those municipalities in which metalliferous minerals are extracted or were extracted within 3 years previous to December 31 of the current year, or in which a permit has been issued under s. 144.85 to commence mining;

2. Distribution shall next be made to those municipalities adjacent to municipalities in which metalliferous minerals are extracted or were extracted more than 3 years, but less than 7 years previous to December 31 of the current year;

3. Distribution shall next be made to those municipalities which are not adjacent to municipalities in which metalliferous minerals are extracted and in which metalliferous minerals are not extracted.

(hg) The board shall, by rule, establish fiscal guidelines and accounting procedures for the use of payments under pars. (d), (f) and (g), sub. (3) and s. 144.855 (5).

(hr) The board shall, by rule, establish procedures to recoup payments made, and to withhold payments to be made, under pars. (d), (f) and (g), sub. (3) and s. 144.855 (5) for noncompliance with this section or rules adopted under this section.

(hw) A recipient of a discretionary payment under par. (f) or (g), sub. (3) or s. 144.855 (5) or any payment under par. (d) which is restricted to mining-related purposes who uses the payment for attorney fees may do so only for the purposes under par. (g) 6 and for processing mining-related permits or other approvals required by the municipality. The board shall recoup or withhold payments which are used or proposed to be used by the recipient for attorney fees except as authorized under this paragraph.

(i) The board may require financial audits of all recipients of payments made under pars. (d) to (g). The board shall require that all funds received under pars. (d) to (g) be placed in a segregated account. The financial audit may be conducted as part of a municipality's or county's annual audit, if one is conducted. The cost of the audits shall be paid by the board from the appropriation under s. 20.566 (7) (a).

(j) Prior to the beginning of a fiscal year, the board shall certify to the department of administration for payment from the investment and local impact fund any sum necessary for the department of natural resources to make payments under s. 144.441 (6) (d) and (e) for the long-term care of mining waste sites, if moneys in the waste management fund are insufficient to make complete payments during that fiscal year, but this sum may not exceed the balance in the waste management fund at the beginning of that fiscal year or 50% of the balance in the investment and local impact fund at the beginning of that fiscal year, whichever amount is greater.

(k) Prior to the beginning of each fiscal year, the board shall certify to the department of administration for payment from the investment and local impact fund any sum necessary for the department of natural resources to make payments under s. 144.442 for the environmental repair of mining waste sites, if moneys in the environmental fund that are available for environmental repair are insufficient to make complete payments during that fiscal year. This sum may not exceed the balance in the environmental fund at the beginning of that fiscal year or 50% of the balance in the investment and local impact fund at the beginning of that fiscal year, whichever amount is greater.

(3) FEDERAL REVENUE DISTRIBUTION. The investment and local impact fund board shall distribute federal mining revenue received by the state from the sales, bonuses, royalties and rentals of federal public lands located within the state. The distribution of such federal revenues by the board shall give priority to those municipalities socially or economically impacted by mining on such federal lands and shall be used for planning, construction and maintenance of public facilities or provision of public services. The funds distributed under this subsection may be used only for mining-related purposes.

History: 1977 c. 31, 185, 423; 1979 c. 34 s. 2102 (46) (c); 1979 c. 63; 1979 c. 175 s. 53; 1981 c. 86 ss. 27 to 36, 71; 1981 c. 374 s. 150; 1983 a. 27 ss. 1184u to

1185r, 2202 (38) and (45); 1983 a. 410 ss. 22, 2202 (38); 1985 a. 29 ss. 1214s to 1214z, 3200 (46) (a); 1985 a. 332 s. 253; 1987 a. 399; 1989 a. 31.

Legislature has vested board with power to make discretionary distributions under (2) (g). *Kammes v. Min. Inv. & Local Impact Fund Bd.* 115 W (2d) 144, 340 NW (2d) 206 (Ct. App. 1983).

Grants under this section would not violate public purpose doctrine and internal improvements clause of Wisconsin Constitution. 70 Atty. Gen. 48.

70.396 Use of metalliferous mining tax payments by counties. Counties receiving payments under s. 70.395 (2) (d) 1 shall expend the funds for any or all of the following uses:

(1) For mining-related purposes.

(2) A maximum of 10% of an annual payment may be placed in the county mining investment fund for investment by the state investment board or it may be placed in a segregated account with a financial institution located in the state. The funds may be withdrawn only at a later date to alleviate impacts associated with the closing of a metalliferous mine in the county or the curtailment of metalliferous mining activity in the county. If a county deposits mining impact funds in the county mining investment fund, withdrawals from the fund shall be subject to the restrictions described under s. 25.65 (4). If a county deposits mining impact funds with a financial institution located in this state, withdrawals made within 10 years of deposit shall be subject to the review and approval of the investment and local impact fund board. The county shall notify the board of withdrawals made 10 years after deposit. The county shall report annually to the impact board any deposits, withdrawals and use of mining impact funds in that year.

(3) A maximum of \$25,000 annually may be distributed by a county to any town, city or village in the county where the extraction of metalliferous minerals is occurring.

History: 1977 c. 423; 1981 c. 87; 1985 a. 29.

70.40 Occupational tax on iron ore concentrates. (1) Every person operating an iron ore concentrates dock in this state shall on or before January 31 of each year pay an annual occupational tax equal to 5 cents per ton upon all iron ore concentrates handled by or over the dock during the year ending on the December 31 which is 2 years prior to the payment due date. In this section "dock" means a wharf or platform for the loading or unloading of materials to or from ships.

(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 the dock is situated, a full and true list or statement of all iron ore concentrates received or handled by the person during the year ending on April 30 of such year. Beginning in 1979, the list shall be furnished on February 1 and apply to the year ending on the preceding December 31. Any such person who willfully fails or refuses to furnish the 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 in this section shall be separately assessed to the person chargeable therewith by the assessor and shall be included in the assessment roll annually submitted by the assessor to the town, village or city clerk and shall be entered by the clerk on the tax roll. The tax is a special tax under ch. 74 and shall be deductible from gross income for income tax purposes as personal property taxes are deductible by corporations in computing net income under s. 71.26 (2). Taxes collected under this section shall be divided as follows: 30% to the state general fund and 70% to the town, city or village in which the 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 fails or refuses to furnish a list or statement as required by law, the assessor or board of review shall place on the assessment roll such assessment against the person as they deem true and just. If such change or assessment is made by the assessor, the assessor shall give written notice of the amount of the assessment at least 6 days before the first or some adjourned meeting of the board of review. If such change or assessment is made by the board of review, notice shall be given in time to allow the person to appear and be heard before the board of review in relation to the assessment. 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 imposed in this section.

History: 1977 c. 29, 418; 1985 a. 29; 1987 a. 27; 1987 a. 312 s. 17; 1987 a. 378, 403.

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 January 31 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 year ending on the December 31 which is 2 years prior to the payment due date; and such grain shall be exempt from all taxation, either state or municipal.

(2) STATEMENT FOR ASSESSMENT OF GRAIN STORAGE. Every person on whom a tax is imposed by sub. (1) shall on February 1 of each year furnish to the assessor of the town, city or village within which the grain elevator or warehouse is situated, a full and true list or statement of all grain specifying the respective amounts and different kinds received in or handled by the elevator or warehouse during the year immediately preceding January 1 of the year in which the list or statement is to be made. Any such operator of an elevator or warehouse who fails or refuses to furnish the list or statement or who knowingly makes or furnishes a false or incorrect list or statement, shall be fined not exceeding \$1,000.

(3) ASSESSMENT AND COLLECTION OF TAX ON GRAIN STORAGE. The tax under this section shall be separately assessed to the person chargeable therewith by the assessor and shall be included in the assessment roll annually submitted by the assessor to the town, village or city clerk and shall be entered by the clerk on the tax roll. The tax is a special tax under ch. 74.

(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 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 imposed under this section.

History: 1977 c. 29 ss. 751, 1647 (3); 1979 c. 89; 1983 a. 192; 1987 a. 27, 378.

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 January 31 of each year pay an annual occupational tax equal to 3 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 year ending on the December 31 which is 2 years prior to the payment due date, 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 February 1 of each year, furnish to the assessor of the town, city or village in which the 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, received or handled by the person during the year ending on the preceding December 31. Any person who wilfully fails or refuses to furnish the 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 in this section shall be separately assessed to the person chargeable therewith by the assessor and shall be included in the assessment roll annually submitted by the assessor to the town, village or city clerk and shall be entered by the clerk on the tax roll. The tax is a special tax under ch. 74 and the entire proceeds of the tax shall be retained by the town, city or village. The tax when paid shall be deductible from gross income for income tax purposes as personal property taxes are deductible by corporations in computing net income under s. 71.26 (2).

(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: 1977 c. 29 ss. 752, 752g, 1647 (3); 1987 a. 27; 1987 a. 312 s. 17; 1987 a. 378, 403.

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 the industry, shall on or before January 31 of each year pay an annual occupation tax of a sum equal to 5 cents per ton upon all bituminous and subbituminous coal, coke and briquettes, and upon all petroleum carbon, coke and briquettes, and 7 cents per ton upon all anthracite coal, coke and briquettes handled by or over such coal dock, during the preceding year ending April 30 except that as of December 15, 1979, such tax shall apply to the year ending on the December 31 which is 2 years prior to the payment due date. Such coal, petroleum carbon, coke and briquettes shall be exempt from all other taxation, either state or municipal.

(2) Every person on whom a tax is imposed by sub. (1) shall on February 1 of each year furnish to the assessor of the town, city or village within which the coal dock is situated, a full and true list or statement of all coal, specifying the respective amounts and different kinds, received in or on, or handled by or over the coal dock during the year immediately preceding January 1 of the year in which the list or statement is to be made. Any operator of a coal dock who fails or refuses to furnish the 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 in this section shall be separately assessed to the person chargeable therewith by the assessor and shall be included in the assessment roll annually submitted by the assessor to the town, village or city clerk and shall be entered by the clerk on the tax roll. The tax is a special tax under ch. 74 and when paid shall be deductible from gross income for income tax purposes as personal property taxes are deductible by corporations in computing net income under s. 71.26 (2). Taxes collected under this section shall be divided as follows: 10% to the state, 20% to the county, and 70% to the town, city or village in which the 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 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 imposed under this section.

History: 1977 c. 29; 1979 c. 89; 1987 a. 27; 1987 a. 312 s. 17; 1987 a. 378, 403.

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 January 31 of each year pay an annual occupation tax of a sum equal to 5 cents per ton upon all crude oil handled during the preceding year ending April 30 except that as of December 15, 1979, such tax shall apply to the year ending the December 31 which is 2 years prior to the payment due date. All such crude

oil so handled and all petroleum products refined therefrom, in the possession of the refinery, shall be exempt from all personal property taxation, either state or municipal.

(2) Every person on whom a tax is imposed by sub. (1) shall on February 1 of each year furnish to the assessor of the town, city or village within which the refinery is situated, a full and true list or statement of all crude oil handled and all petroleum products refined specifying the respective amounts and different kinds, refined by the refinery during the year immediately preceding January 1 of the year in which the list or statement is to be made. Any operator of a refinery who fails or refuses to furnish the 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 by corporations in computing net income under s. 71.26 (2). Such tax is a special tax under ch. 74 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 section shall apply to the year ending April 30, 1957, and subsequent years.

History: 1977 c. 29; 1979 c. 89; 1987 a. 27; 1987 a. 312 s. 17; 1987 a. 378, 403.

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 of \$25 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. The assessor shall enter on the assessment roll the name of the person to whom assessed and the number of farms in the district. The clerk of the taxation district shall compute the tax and enter it on the tax roll. Such a tax is a special tax under ch. 74. The money so collected shall be paid into the state treasury and shall be used by the department of agriculture, trade and consumer protection under s. 95.15.

(3) At the request of the department of agriculture, trade and consumer protection the clerk of the taxation district shall furnish the department a list of the names and addresses of the domestic mink farmers in the 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.

History: 1975 c. 394 s. 27; 1975 c. 421; 1977 c. 29 ss. 754p, 1650m (4); 1983 a. 32; 1987 a. 378

70.43 Correction of errors by assessors. (1) In this section, "palpable error" means any of the following:

- (a) A clerical error in the description of the property.
- (b) An assessment of improvements to real estate that did not exist at the time fixed by law for making the assessment.
- (c) An assessment of property that was exempt by law from taxation at the time fixed by law for making the assessment.
- (d) An assessment of the same property more than once.
- (e) An arithmetic, transpositional or similar error.

(2) If the assessor discovers a palpable error in the assessment of a tract of real estate or an item of personal property that results in the tract or property having an inaccurate assessment for the preceding year, the assessor shall correct that error by adding to or subtracting from the assessment for the preceding year. The result shall be the true assessed value of the property for the preceding year. The assessor shall make a marginal note of the correction on that year's assessment roll.

(3) The dollar amount of the adjustment determined in the correction under sub. (2) shall be referred to the board of review and, if certified by that board, shall be entered in a separate section of the current assessment roll, as prescribed by the department of revenue, and shall be used to determine the amount of additional taxes to be collected or taxes to be refunded. The dollar amount of the adjustment may be appealed to the board of review in the same manner as other assessments. The taxes to be collected or refunded shall be determined on the basis of the net tax rate of the previous year, taking into account credits under s. 79.10. The taxes to be collected or refunded shall not be shared with or charged back to other taxing jurisdictions and shall be reflected on the tax roll in the same manner as omitted property under s. 70.44, but any such adjustment may not be carried forward to future years.

(4) As soon as practicable, the assessor shall provide written notice of the correction to the person assessed. That notice shall include information regarding that person's appeal rights to the board of review.

History: 1983 a. 300; 1987 a. 378

70.44 Assessment; property omitted. (1) Real or personal property omitted from assessment in any of the 2 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, using the net tax rate as provided in s. 70.43, and collected on the tax roll for such entry. This section shall not apply to manufacturing property assessed by the department of revenue under s. 70.995.

(2) Any property assessment increased by a local board of review under s. 70.511 shall be entered in the assessment roll as prescribed under sub. (1).

(3) As soon as practicable, the assessor shall provide written notice concerning the discovery of property omitted from assessment and concerning that person's appeal rights to the board of review to the owner of the property.

History: 1975 c. 39; 1983 a. 300; 1987 a. 378

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

History: 1981 c. 20.

70.46 Boards of review; members; organization. (1) Except as provided in s. 70.99, the supervisors and clerk of each town, the mayor, clerk and such other officers, other than assessors, as the common council of each city by ordinance determines, the president, clerk and such other officers, other than the assessor, as the board of trustees of each village by ordinance determines, shall constitute a board of review for the town, city or village. In cities of the 1st class the board of review shall by ordinance in lieu of the foregoing consist of 5 to 9 residents of the city, none of whom may occupy any public office or be publicly employed. The members shall be appointed by the mayor of the city with the approval of the common council and shall hold office as members of the board for staggered 5-year terms. In all other towns, cities and villages the board of review may by ordinance in lieu of the foregoing consist of any number of town, city or village residents and may include public officers and public employees. The ordinance shall specify the manner of appointment. The town board, common council or village board shall fix, by ordinance, the salaries of the members of the board of review. No board of review member may serve on a county board of review to review any assessment made by a county assessor unless appointed as provided in s. 70.99 (10).

(1a) Whenever the duties of assessor are performed by one of the officers named to the board of review by sub. (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 employees 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: 1971 c. 180; 1973 c. 90; 1975 c. 427; 1979 c. 58
Prejudice of a board of review is not shown by the fact that the members are taxpayers. State ex rel. Berg E. Corp. v. Spencer Rev. Bd. 53 W (2d) 233, 191 NW (2d) 892.

70.47 Board of review proceedings. (1) TIME AND PLACE OF MEETING. The board of review shall meet annually at any time during the 30-day period beginning on the 2nd Monday of May. 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 1st class in some place designated by the tax commissioner of such cities. A majority shall constitute a quorum except that 2 members may hold any hearing of the evidence required to be held by such board under subs. (8) and (10), if the requirements of sub. (9) are met.

(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.

(2m) **OPEN MEETINGS.** All meetings of the board of review shall be publicly held and open to all citizens at all times. No formal action of any kind shall be introduced, deliberated upon or adopted at any closed session or meeting of a board of review.

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

(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 or rolls and correct all apparent errors in description or computation, and shall add all omitted property as provided in sub. (10). The board shall not raise or lower the assessment of any property except after hearing as provided in subs. (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 revenue. 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 or to contest the amount of any assessment of real or personal property if the person has refused a reasonable written request by certified mail of the assessor to view such property.

(ab) For the purpose of this section, the managing entity, as defined in s. 707.02 (15), or its designees, may be considered the taxpayer as an agent for the time-share owner, as defined in s. 707.02 (31), and may file one objection and make one appearance before the board of review concerning all objections relating to a particular real property improvement and the land associated with it. A time-share owner may file one objection and make one appearance before the board of review concerning the assessment of the building unit in which he or she owns a time share.

(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.

(bb) Upon receipt of an objection with respect to the assessment rolls of taxation districts prepared by a county assessor the board of review as constituted under s. 70.99 (10) may direct such objection to be investigated by the county board of assessors if such board has been established under s. 70.99 (10m). If such objection has been investigated by the county board of assessors as provided by s. 70.99 (10m), the county board of review may adopt the determination of county board of assessors unless the objector requests or the board of review orders 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 corporation counsel. If the county board of review adopts the determination of the county board of assessors and no further hearing is held, the clerk of the board of review shall record the adoption in the minutes of the board and shall correct the assessment roll as provided by s. 70.48.

(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) All proceedings shall 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. If the proceedings are taken by a recording device, the clerk shall keep a list of persons speaking in the order in which they speak.

(f) The clerk's notes, written objections and all other material submitted to the board of review, tape recordings of the proceedings and any other transcript of proceedings shall be retained for at least 7 years, shall be available for public inspection and copies of these items shall be supplied promptly at a reasonable time and place to anyone requesting them at the requester's expense.

(9) **CORRECTION OF ASSESSMENTS.** (a) 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. A majority of the members of the board present at the meeting to make the determination shall constitute a quorum for purposes of making such determination, and a majority vote of the quorum shall constitute the determination. In the event there is a tie vote, the assessor's valuation shall be sustained.

(b) A board member may not be counted in determining a quorum and may not vote concerning any determination unless, concerning such determination, such member:

1. Attended the hearing of the evidence; or
2. Received the transcript of the hearing no less than 5 days prior to the meeting and read such transcript; or
3. Received a mechanical recording of the evidence no less than 5 days prior to the meeting and listened to such recording; or
4. Received a copy of a summary and all exceptions thereto no less than 5 days prior to the meeting and read such summary and exceptions. In this subdivision "summary" means a written summary of the evidence prepared by one or more board members attending the hearing of evidence, which summary shall be distributed to all board members and all parties to the contested assessment and "exceptions" means written exceptions to the summary of evidence filed by parties to the contested assessment.

(c) A board member may not be counted in determining a quorum and may not vote concerning any determination unless, concerning such determination, such member:

(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 deems necessary to testify concerning the value of such property and, except in the case of an assessment made by a county assessor pursuant to s. 70.99, the expense incurred shall be a charge against the district.

(d) At the time appointed proceed to review the matter as provided in sub. (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) **NOTICE OF DECISION.** Prior to final adjournment, the board of review shall provide the objector, or the appropriate party under sub. (10), notice by personal delivery or by mail, return receipt required, of the amount of the assessment as

finalized by the board and an explanation of appeal rights and procedures under sub. (14) and ss. 70.85, 74.35 and 74.37. Upon delivering or mailing the notice under this subsection, the clerk of the board of review shall prepare an affidavit specifying the date when that notice was delivered or mailed.

(13) **CERTIORARI.** Except as provided in s. 70.85, appeal from the determination of the board of review shall be by an action for certiorari commenced within 90 days after final adjournment of the board. The action shall be given preference. If the court on the appeal finds any error in the proceedings of the board which renders the assessment or the proceedings void, it shall remand the assessment to the board for further proceedings in accordance with the court's determination and retain jurisdiction of the matter until the board has determined an assessment in accordance with the court's order. For this purpose, if final adjournment of the board occurs prior to the court's decision on the appeal, the court may order the governing body of the assessing authority to reconvene the board.

(14) **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 sub. (13) and s. 74.37 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.

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

(16) **FIRST CLASS CITY, FILING OBJECTIONS, PROCEEDINGS, APPEAL.** (a) In 1st class cities 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 May. No person may, in any action or proceeding, question the amount or valuation of real or personal property in the assessment rolls of the city unless objections have been so filed. The board may not waive the requirement that objections be in writing. If the objections have been investigated by a committee of the board of assessors under s. 70.07 (6), the board of review may adopt the recommendation of the committee unless the objector requests or the board orders a hearing. At least 2 days' notice of the time fixed for the hearing shall be given to the objector or attorney and to the city attorney of the city. The provisions of the statutes relating to boards of review not inconsistent with this subsection apply to proceedings before the boards of review of 1st class 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 the board acting within its powers shall be prima facie correct. Appeal from the determination shall be by an action for certiorari commenced within 90 days after final adjournment of the board of review. The action shall be given preference.

(b) In 1st class cities if an assessment valuation for taxes based on the value of 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 the objection or within 3 days thereafter, and the fee shall be a condition for the hearing of the objection before the board of review.

(17) **SUMMARY OF PROCEEDINGS.** After the board of review has completed its determinations, the clerk shall prepare a summary of the proceedings and determinations, on forms prescribed by the department of revenue, which shall include the following information:

- (a) Name of taxpayer;
- (b) Description or designation of the property subject to the objection;
- (c) Amount of the assessment about which taxpayer objected;
- (d) Names of any persons who appeared on behalf of taxpayer; and
- (e) Board's determination on taxpayer's objection.

(18) **TAMPERING WITH RECORDS.** (a) Whoever with intent to injure or defraud alters, damages, removes or conceals any of the items specified under subs. (8) (f) and (17) may be fined not more than \$1,000 or imprisoned not more than 2 years or both.

(b) Whoever intentionally alters, damages, removes or conceals any public notice, posted as required by sub. (2), before the expiration of the time for which the notice was posted, may be fined not more than \$200 or imprisoned not more than 6 months or both.

History: 1973 c. 90; 1975 c. 151, 199, 427; 1977 c. 29 ss. 755, 1647 (8); 1977 c. 273; 1977 c. 300 ss. 2, 8; 1977 c. 414; 1979 c. 34 ss. 878 to 880, 2102 (46) (b); 1979 c. 95, 110, 355; 1981 c. 20, 289; 1983 a. 192, 219, 432; 1985 a. 39; 1985 a. 120 ss. 155, 3202 (46); 1985 a. 188 s. 16; 1987 a. 27, 139, 254, 378, 399; 1989 a. 31.

Judicial Council Note, 1981: References in subs. (13) and (16) (a) to "writs" of certiorari have been removed because that remedy is now available in an ordinary action. See s. 781.01, stats, and the note thereto. [Bill 613-A]

The board of review may deny taxpayer a hearing if he fails to state his objections on an approved form; the board does not have to accept the information supplied by taxpayer in a different style. On certiorari under this section review is limited to the action of the board. *Bitters v. Newbold*, 51 W (2d) 493, 187 NW (2d) 339.

Subsequent to the presentation of evidence by the taxpayer, board of review consideration of testimony by the village assessor at an executive session was contrary to the state open meeting law, 66.77, 1973 stats., [now 19.81-19.98] since although it was permissible for the board to convene a closed session for the purpose of deliberating after a quasi-judicial hearing, the proceedings did not constitute mere deliberations but were a continuation of the quasi-judicial hearing without the presence of or notice to the objecting taxpayer. *Dolphin v. Board of Review*, 70 W (2d) 403, 234 NW (2d) 277.

Boards of review cannot rely on exemptions in 19.85 (1) to close any meeting in view of explicit requirements in 70.47 (2m). 65 Atty. Gen. 162.

70.48 Assessor to attend board of review. The assessor or his authorized representative shall attend without order or subpoena all hearings before the board of review and under oath submit to examination and fully disclose to the board such information as he may have touching the assessment and any other matters pertinent to the inquiry being made. All part-time assessors shall receive the same compensation for such attendance as is allowed to the members of the board but no county assessor or member of a county assessor's staff shall receive any compensation other than his regular salary for attendance at a board of review. 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 as determined by the assessor, after deducting exemptions and making such corrections as the board has ordered. All changes in valua-

tion of personal property made by the board of review shall be made in the same manner as changes in real estate.

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

STATE OF WISCONSIN,
..... County.

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 1st 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 at a per cent level of fair market value; 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.

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

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

History: 1977 c. 29; 1977 c. 300 ss. 3, 8; 1981 c. 20; 1987 a. 139.

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

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 person appointed or designated under s. 70.055 or 70.75, or any member of the board of review of any assessment district is guilty of any violation or omission of duty as specified in ss. 70.501 and 70.502, such persons shall be liable in damages to any person 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. This section does not apply to the department of revenue or its employes when appointed or designated under s. 70.055 or 70.75.

History: 1977 c. 29.

70.51 Assessment review and tax roll in first class cities.

(1) The board of review in all 1st class cities, 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 deliver the tax roll to the city treasurer of such city on the 3rd Monday of December in each year.

(1a) If the board of review has not 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. In any case wherein the board of review alters the assessment after the first Monday of November and before the treasurer is required to make the return of delinquent taxes, the assessment roll and the tax roll may be corrected accordingly in the manner provided in s. 74.05, except that the consent of the treasurer shall not be required.

(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: 1975 c. 39, 199; 1977 c. 29 s. 1647 (19); 1977 c. 273; 1983 a. 192, 220; 1987 a. 378.

70.511 Delayed action of reviewing authority. (1) VALUE TO BE USED IN SETTING TAX RATE. If the reviewing authority has not completed its work prior to the time set by a municipality for establishing its current tax rate, the municipality shall use the total value, including contested values, shown in the assessment roll in setting its tax rate.

(2) **TAX LEVIES, REFUNDS.** (a) If the reviewing authority has not made a determination prior to the time of the tax levy

with respect to a particular objection to the amount, valuation or taxability of property, the tax levy on the property or person shall be based on the contested assessed value of the property. A tax bill shall be sent to, and paid by, the person subject to the tax levy as though there had been no objection filed, except that the payment shall be considered to be made under protest. The entire tax bill shall be paid when due under s. 74.11, 74.12, 74.85 or 74.87 even though the reviewing authority has reduced the assessment prior to the time for full payment of the tax billed.

(b) If the reviewing authority reduces the value of the property in question, or determines that manufacturing property is exempt, the taxpayer may file a claim for refund of taxes resulting from the reduction in value or determination that the property is exempt. If claim for refund is filed with the clerk of the municipality on or before the November 1 following the decision of the reviewing authority, the claim shall be payable to the taxpayer from the municipality no later than January 31 of the succeeding year. A claim filed after November 1 shall be paid to the taxpayer by the municipality no later than the 2nd January 31 after the claim is filed. Interest on the claim at the rate of 0.8% per month shall be paid to the taxpayer when the claim is paid. If the taxpayer requests a postponement of proceedings before the reviewing authority, interest on the claim shall permanently stop accruing at the date of the request. If the hearing is postponed at the request of the taxpayer, the reviewing authority shall hold a hearing on the appeal within 30 days after the postponement is requested unless the taxpayer agrees to a longer delay. If the reviewing authority postpones the hearing without a request by the taxpayer, interest on the claim shall continue to accrue. No interest may be paid if the reviewing authority determines under s. 70.995 (8) (a) that the value of the property was reduced because the taxpayer supplied false or incomplete information. If taxes are refunded, the municipality may proceed under s. 74.41.

(c) If the reviewing authority increases the value of the property in question, the increase in value shall in the case of manufacturing property assessed by the department of revenue under s. 70.995 be assessed as omitted property as prescribed under s. 70.995 (12). In the case of all other property s. 70.44 shall apply.

History: 1975 c. 39; 1977 c. 29; 1979 c. 34, 221; 1981 c. 20, 132, 391; 1983 a. 27, 300; 1987 a. 378, 399, 403; 1989 a. 104.

70.52 Clerks to examine and correct rolls. Upon receiving such assessment roll the said clerk shall carefully examine it. The clerk 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. The clerk 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 the clerk may request aid, when necessary, from the county surveyor, whose fees for the services rendered shall be paid by the town, city or village.

History: 1977 c. 29, 203, 273

70.53 Statement of assessment and exemptions. Upon the correction of the assessment roll as provided in s. 70.52, the clerks shall prepare and, on or before the 2nd Monday in June, transmit to the department of revenue a detailed statement of the aggregate of each of the several items of taxable property specified in s. 70.30, a detailed statement of each of the several classes of taxable real estate, entering land

and improvements separately, as prescribed in s. 70.32 (2), the aggregate of all taxable property by elementary and high school district and by vocational, technical and adult education district, and a detailed statement of the aggregate of each of the several items of exempt real property as specified by the department of revenue, entering land and improvements separately, and shall make available to the department of revenue at its request a copy of the corrected assessment roll from which the detailed statement is prepared. Failure to comply subjects the taxation district to the penalty provisions under s. 73.03 (6). The department of revenue shall review and correct the statement. Every county clerk shall, at the expense of the county, annually procure and furnish to each town, city and village clerk blanks for such statements, the form of which shall be prescribed by the department of revenue.

History: 1971 c. 65, 215; 1973 c. 61, 90, 243; 1977 c. 29 s. 1647 (9); 1977 c. 300 ss. 4, 8; 1979 c. 34, 216, 221; 1983 a. 275 ss. 6, 16; 1987 a. 399

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 revenue shall send a messenger therefor, who shall be paid and the expenses charged back as provided in s. 69.67 or 73.03 (6), respectively; and whenever any county clerk shall have failed to transmit any such abstract, within the time fixed as aforesaid, the department of revenue may send a messenger therefor, who shall be paid and the expenses therefor charged back to the county.

History: 1975 c. 295 s. 9

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 entrusted 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 October 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 October, 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 October 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 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: 1977 c. 29 s. 1647 (19); 1987 a. 378

70.57 Assessment of counties and taxation districts by department. (1) The department of revenue before August 15 of each year shall complete the valuation of the property of each county and taxation district of the state. From all the sources of information accessible to it the department shall determine and assess by class the value of all property subject to general property taxation in each county and taxation district. If the department is satisfied that the assessment by a county assessor under s. 70.99 is at full value, it may adopt that value as the state's full value. It shall set down a list of all the counties and taxation districts and opposite to the name of each county and taxation district the valuation determined by the department, 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 determined, which shall be certified by the secretary of revenue as the assessment of the 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 or taxation district, in the current year or in the previous year, a greater or less valuation for any year than should have been assessed, it shall correct the error by adding to or subtracting from (as the case may be) the valuation of the county or taxation district as determined by it at the assessment in the year after the error is discovered, the amount omitted from or added to the true valuation of the county in the former assessment in consequence of the error, and the result shall be taken as the full value of the county for the latter year and a final correction of the error.

(1m) On August 15 the department of revenue shall notify each county and taxation district of its equalized value. The department of revenue shall make available to each taxation district a list of sales within the taxation district and shall indicate whether or not those sales were used or rejected in establishing equalized value. If insufficient residential and agricultural sales in a taxation district require the department to use sales information from other taxation districts in establishing equalized value, the department shall so notify the affected taxation district and, upon written request from that taxation district, shall make available to the taxation district the sales information from other taxation districts and other information used to establish the equalized value. Upon resolution by the governing body of a county or taxation district, the department shall review the equalized value established for the county or taxation district.

(2) If the state board of assessors, the tax appeals commission or a court makes a final redetermination on the assessment of property subject to taxation under s. 70.995 that is higher or lower than the previous assessment, the department of revenue shall recertify the equalized value of the school district in which the property subject to taxation under s. 70.995 is located.

(3) In determining value of agricultural land under sub. (1) the department shall do the following:

(a) Adjust the price of all sales analyzed to reflect changes in the value of the land between the sale and the January 1 following the sale.

(b) Adjust the price of sales financed by sellers so that those prices reflect only the value of the land.

(c) Adjust the price of sales made to the owner of land within 3 miles to eliminate the premium paid to acquire nearby property.

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(d) Include consideration of all sales made under other than normal market conditions, except sales to holders of a mortgage on the land, to judgment creditors or to lienholders.

(e) Adjust the price of sales to reflect zoning.

(f) Fulfill the requirements under s. 70.32 (1g) and (2m).

History: 1973 c. 90, 336; 1977 c. 29 ss. 761, 762, 1647 (12); 1977 c. 300 ss. 5, 8; 1981 c. 20; 1983 a. 372; 1985 a. 29, 54, 153, 246, 332, 399.

Municipalities are not authorized by 70.57 (2), 1975 stats., to appeal for redetermination of tax assessment. *Village of Silver Lake v. Department of Revenue*, 87 W (2d) 463, 275 NW (2d) 119 (Ct. App. 1978).

Phrase in sub. (2), "taxation under s. 70.995", means "assessment under s. 70.995" 73 Atty. Gen. 119.

70.575 State assessment, time. The department, not later than August 15 in each year, shall total the assessments of counties made by the department of revenue under s. 70.57, and the 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.

History: 1977 c. 29 ss. 763, 1647 (17); 1977 c. 300 ss. 6, 8.

70.58 Forestation state tax. 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 revenue under s. 70.57, for the purpose of acquiring, preserving and developing the forests of the state and for the purpose of forest crop law and county forest law administration and aid payments, and for the acquisition, purchase and development of forests described under s. 25.29 (7) (a) and (b), the proceeds of the tax to be paid into the conservation fund. The tax shall not be levied in any year in which general funds are appropriated for the purposes specified in this section, equal to or in excess of the amount which the tax would produce.

History: 1975 c. 39 s. 734; 1977 c. 29, 418; 1979 c. 34; 1983 a. 27; 1989 a. 359.

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 revenue pursuant to s. 70.57. On or before the 4th Monday of August in each year the department of administration shall certify to the county clerk of each county the amount of the taxes apportioned to and levied upon the county, and all special charges which the county clerk is required by law to make in any year to any such county to be collected with the state tax. The county clerk 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.

History: 1977 c. 29 s. 1647 (14); 1977 c. 273.

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.

(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: 1973 c. 90, 333; 1975 c. 39, 80, 200, 224; 1977 c. 113 ss. 5, 6; 1977 c. 142; 1977 c. 418 ss. 482 to 487, 929 (42); 1979 c. 34, 122; 1979 c. 175 s. 51; 1979 c. 346 s. 15; 1981 c. 20, 61, 93; 1983 a. 27, 275; 1985 a. 29.

See note to art. XI, sec. 3, citing 63 Atty. Gen. 465.

70.63 Apportionment of county taxes. (1) BY COUNTY CLERK. The county clerk shall apportion the county tax and the whole amount of state taxes and charges levied upon the county, as certified by the department of administration, among the towns, cities and villages of the county, according and in proportion to the valuation thereof as determined by the department of revenue. The county clerk shall carry out in the record book, opposite 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 the clerk is required by law to make in any year to any town, city or village, to be collected with the annual taxes. The clerk shall certify to the clerk of and charge to each town, city and village, except in cities of the 1st class, the amount of all such taxes so apportioned to and levied upon it, and shall, at the same time, file with the county treasurer a certified copy of each apportionment.

(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: 1973 c. 90; 1981 c. 20.

70.64 Review of equalized values. (1) BY TAX APPEALS COMMISSION. The assessment and determination of the relative value of taxable general property in any county or taxation district, made by the department of revenue under s. 70.57, may be reviewed, and a redetermination of the value of such property may be made by the tax appeals commission, upon appeal by the county or taxation district. The filing of such appeal in the manner provided in this section by any county or taxation district shall impose upon the commission the duty, under the powers conferred upon it by s. 73.01 (4) (a), to review the assessment complained of. If, in its judgment based upon the testimony, evidence and record made on the preliminary hearing of such appeal, the commission finds such assessment to be unequal and discriminatory, it shall determine to correct such assessment to bring it into substantial compliance with law. Except as provided in this section, the appeal shall be taken and such review and redetermination shall be made as provided in ss. 73.01 and 73.015 and under the rules governing the procedure of the commission.

(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 county or taxation district taking the appeal at a lawful meeting of the governing body. When an appeal shall have been authorized the prosecution of it shall be in charge of the chairperson of the county board or county administrator or of the chairperson, mayor or president of the taxation district taking the appeal unless otherwise directed by the governing body. The officers or committee in charge of the appeal may employ attorneys to conduct the appeal. After authorizing an appeal as provided in this subsection, any 2 or more taxation districts in the same county may join in taking and prosecuting an appeal.

(3) FORM OF APPEAL. To accomplish an appeal there shall be filed with the tax appeals commission on or before October 15 an appeal in writing setting forth:

(a) That the county or taxation district, naming the same, appeals to the tax appeals commission from the assessment made by the department of revenue under s. 70.57, specifying the date of such assessment.

(b) Whether the appeal is to obtain 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 personal property, or both.

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

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

(f) The appeal shall be verified by a member of the governing body of the county or taxation district authorizing the appeal in the manner that pleadings in courts of record are 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) **CERTIFIED COPIES.** Upon the filing of such appeal, the clerk of the county or taxation district, without delay, shall prepare certified copies of it, together with certified copies of the value established by the department of revenue from which the appeal is taken and a complete list showing the clerk of each taxation district within the county and the post-office address of each. The clerk shall mail by certified mail 4 sets of certified copies to the tax appeals commission and one set of the copies to the department of revenue, the county clerk and the clerk of each taxation district within the county.

(5) **APPEARANCE.** Not later than 30 days after the clerk of the county or taxation district has mailed the certified copies, unless the time is extended by order of the tax appeals commission, any county, town, city or village may cause an appearance to be entered in its behalf before the commission in support of the 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 the appeal. Within the same time the county, town, city or village in the county may in the same manner have its appearance entered in opposition to the appeal and to the relief demanded. Such appearances shall be authorized in the manner for authorizing an appeal under sub. (2). When so authorized the interests of the county, town, city or village authorizing it shall be in the charge of the chairperson, 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 the county may join if united in support of or in opposition to the appeal. Four copies of each appearance, petition or statement mentioned in this subsection shall be filed in the offices of the tax appeals commission and a copy of each mailed by certified mail to the department of revenue, to the county clerk, and to the clerk of each town, city and village within the county, and a copy to the attorney authorized to appear on behalf of the county or any town, city or village within the county.

(6) **HEARING.** As soon as practicable, the commission shall set a time and place for preliminary hearing of such appeal. At least 10 days before the time set for such hearing, the commission 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 revenue. The department of revenue shall be prepared to present to the commission at such time during the course of the hearings as the commission 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) or in the case of a complaint by a taxation district under a county assessor such information as the department has in its possession. Said hearing may be adjourned, in the discretion of the tax appeals commission, 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 commission in its discretion may dismiss such appeal. If satisfied that substantial injustice has been done in the taxation district assessment, the commission 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) **REDETERMINATION.** The commission 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 commission may employ such experts and other assistants as may be necessary, and fix their compensation. In making such investigations the commission and all persons employed therein by the commission 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) **HEARING.** The commission 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 commission directs. At least 10 days before the time fixed for such hearings, the commission 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 revenue.

(9) **TESTIMONY.** The tax appeals commission may take testimony. Witnesses summoned at the instance of said commission 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 commission. If any property owner or other person makes any false statement to said commission 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) **DETERMINATION.** The tax appeals commission 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 revenue 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

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determination the commission 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 department of revenue from which such appeal was taken in order to produce a relatively just and equitable taxation district assessment. Such determination shall be final.

(11) COMPUTATION. The determination of the commission 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 commission in the following manner: Each town, city and village whose valuation in such taxation district assessment was determined by said commission 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 commission; and each town, city and village whose valuation in such taxation district assessment was determined by said commission 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 commission. The department of revenue shall aid the county clerk in making proper computations.

(12) EXPENSES. The tax appeals commission 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 commission, which shall include the actual expenses of the commission and regular employes of the commission, 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 commission, 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 commission 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 commission 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 commission. 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: 1973 c. 90; 1981 c. 20; 1983 a. 275; 1989 a. 56 s. 258.

70.65 Tax roll. (1) CLERK TO PREPARE. Annually the clerk of the taxation district shall prepare a tax roll. The clerk shall

begin preparation of the tax roll at a time sufficient to permit timely delivery of the tax roll under s. 74.03.

(2) CONTENT. The tax roll shall do all of the following:

(a) As shown on the assessment roll:

1. Identify all the real property within the taxation district and, with respect to each description of real property, the name and address of the owner and the assessed value.

2. Identify the name and address of the owners of all taxable personal property within the taxation district and the assessed value of each owner's taxable personal property.

(b) With respect to each description of real property and each owner of taxable personal property:

1. Show the total amount of taxes levied against the property by all taxing jurisdictions to which the property is subject.

2. Show all other taxes, assessments and charges against the property which are authorized by law to be collected as are taxes levied against property.

(c) Set forth the taxes, assessments and charges against property in the tax roll in a manner sufficiently organized and apportioned to permit collection and settlement of the taxes, assessments and charges under ch. 74.

(d) Show the total amount of taxes, assessments and charges to be collected against property within the taxation district.

(e) Direct the treasurer of the taxation district and the county treasurer to collect, under s. 74.07, the amount of taxes, assessments and charges under par. (d).

(f) Set forth any other information required by law or determined necessary by the department of revenue.

(3) CERTIFICATION OF CORRECTNESS. The clerk of the taxation district shall certify, on the tax roll, that the information contained in the tax roll is accurate, to the clerk's best knowledge.

(4) FORM. The format of the tax roll shall be prescribed by the department of revenue under s. 70.09 (3).

(5) DELIVERY. The clerk of the taxation district shall transfer the tax roll under s. 74.03.

History: 1981 c. 20; 1983 a. 300, 532; 1985 a. 29; 1987 a. 27, 378.

70.67 Municipal treasurer's bond; substitute for. (1) The treasurer of each town, city or village shall, unless exempted under sub. (2), execute and deliver to the county treasurer a bond, with sureties, to be approved, in case of a town treasurer, by the chairperson 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 the office and that the treasurer will account for and pay over according to law all taxes of any kind which are received and which are required to be paid 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 s. 632.17 (2), 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 the 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 sub. (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 s. 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.

History: 1975 c. 375 s. 44; 1975 c. 421; 1989 a. 56 s. 258.

For purposes of (2), the town board is the governing body of the town. 63 Atty. Gen. 10.

70.68 Collection of taxes. (1) COLLECTION IN CERTAIN CITIES. In cities authorized to act under s. 74.87, the chief of police shall collect all state, county, city, school and other taxes due on personal property as shall then remain unpaid, and the chief of police 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.

(2) BOND OF CHIEF OF POLICE. The 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.

History: 1985 a. 135; 1987 a. 378.

70.71 Proceedings if roll not made. (1) Whenever any town, city or village clerk neglects or refuses to make and deliver the tax roll 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 deliver the same to the county treasurer for collection.

(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.

History: 1975 c. 324; 1987 a. 378.

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 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.

(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.

History: 1987 a. 378.

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 inclusion of the land in the tax certificate next issued under s. 74.57, 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 provided for in ss. 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 certificate issued which includes such lands 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.

History: 1987 a. 378.

70.75 Reassessments. (1) REASSESSMENTS, HOW MADE. (a)

1. The owners of taxable property in any taxation district, other than an assessment district within the corporate limits of any 1st class city, whose property has an aggregate assessed valuation of not less than 5% of the assessed valuation of all of the property in the district according to the assessment sought to be corrected, may submit to the department of revenue a written petition concerning the assessed valuation of their property. Subject to subd. 2 and sub. (1m), if the department finds that the assessment of property in the taxation district is not in substantial compliance with the law and that the interest of the public will be promoted by a reassessment, the department may order a reassessment of all or of any part of the taxable property in the district to be made by one or more persons appointed for that purpose by the department.

2. The department may dismiss any petition for reassessment if, prior to the entry of a reassessment order under subd. 1, the taxation district involved determines under s. 70.055 that employing expert help to aid in assessing property would be in the public interest and if, after receiving departmental approval, the taxation district does employ expert help for either of the 2 years following the assessment year complained of.

3. If the department performs the reassessment or special supervision under sub. (3), the department shall designate the person responsible for the reassessment. If the department appoints a corporation for the reassessment or special supervision under sub. (3), the corporation shall designate the person responsible for the reassessment. The corporate or departmental designee shall file the official oath under s. 19.01.

4. If a petition under subd. 1 is filed in the office of the department the department shall, under the powers conferred by s. 73.03 (1), review the assessment complained of. If the department finds the assessment is not in substantial compliance with law and that public interest will be promoted by a reassessment, it shall correct such assessment by a reassessment as provided in this section. The department's duty to reassess is not impaired by any action, subsequent to such filing, of any taxpayer represented in the application.

5. As a part of its investigation of the assessment complained of, the department 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 the hearing specifying the time and place of the hearing 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 the hearing.

6. The department shall keep on file its order directing such reassessment and naming the persons appointed to make the

reassessment. In addition, the department shall transmit a copy of the order to the clerk of the taxation district, to the supervisor of equalization of the county in which the district is located and to each of the persons appointed to make such reassessment and serve on the board for the review of the reassessment. Service of a copy of the order is legal notice to these people of their appointment. No person may be authorized by the department to make a reassessment or to provide special supervision instead of reassessment unless the person is willing and able to use the assessment manual.

(b) All assessment personnel appointed under this section in 1974 and thereafter shall have passed an examination and have been certified by the department of revenue as qualified for performing the functions of his office. Any person appointed under par. (a) or sub. (3) shall be certified as an expert appraiser as provided in s. 70.055 (1).

(1m) ADDITIONAL REQUIREMENTS. The department may not proceed under sub. (1) (a) with respect to a petition filed by a property owner who owns more than 5% of the assessed valuation of all the property in a taxation district if within the 3 years preceding the date of the petition that person petitioned for reassessment and the department of revenue did not order a reassessment under sub. (1) or special supervision under sub. (3) unless, in addition to that property owner, an owner or owners of an additional 5% of the assessed valuation of the taxation district join in the petition. If a petition is denied under this subsection, the property owner who petitioned twice within a 3-year period shall pay 75% of the department of revenue's costs in respect to that petition. Payments under this subsection shall be made to the department of revenue for deposit in the appropriation under s. 20.566 (2) (h).

(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 revenue. 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 assessment 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 department of revenue.

(3) SPECIAL SUPERVISION INSTEAD OF REASSESSMENT. Whenever the department determines, after the hearing provided for in sub. (1) or in the determination under s. 70.05 (5) (d), 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 one or more employes of the department or appoint one or more other qualified persons to assist the local assessor in making the assessments to be thereafter made in such district. Any

person so appointed may give all or such part of his time to such supervision as, in the judgment of the department, is 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 designated to make a reassessment and together with the assessor shall constitute an assessment board as defined in s. 70.055.

(4) **COSTS.** Except as provided in sub. (1m), all costs of the department of revenue in connection with reassessment or special supervision under this section shall be borne by the taxation district. These receipts shall be credited to the appropriation under s. 20.566 (2) (h). Past due accounts shall be certified on or before the 4th Monday of August of each year and included in the next apportionment of state special charges to local units of government.

(5) **DEFINITIONS.** In this section, for those taxation districts that are under a county assessor system, the terms "local assessor" and "board of review" include the county assessor and the county board of review, respectively.

History: 1973 c. 90; 1977 c. 29; 1981 c. 20; 1983 a. 27, 241; 1983 a. 275 s. 15 (1), (3)

70.76 Board of correction. (1) NOTICE, PROOF. (a) In the order for reassessment the department of revenue shall designate 3 persons to serve as a board for the correction and review of the reassessment. As soon as practicable the person making the reassessment shall inform the clerk of the district of the date on which the reassessment will be ready for the consideration of the board. The information shall be given in time to enable the clerk to give the notice required in this subsection.

(b) The clerk shall give notice that the board will meet on the date at the place provided by law for the meeting of the regular board of review of the district, specifying the place. The clerk shall record the notice in the record book of proceedings of the board of review of the district after first recording the order for reassessment. The clerk shall post the notice in 3 conspicuous public places in the district and shall also serve a copy of the notice upon each of the persons named to act as the board and upon the department of revenue if the reassessment is not made by the department. The posting and service shall be at least one week before the day designated for the meeting.

(c) In case of the failure or refusal of the clerk to give and serve the notice in the manner prescribed within 5 days after being requested to do so by the person making the reassessment, the department of revenue may give and serve the notice with the same force and effect as if given and served by the clerk. The service may be by personal delivery to the person to be served or by leaving the copy at the person's usual place of abode or by mailing it in a sealed envelope postpaid and directed to the person at the person's post-office address.

(d) A memorandum stating the time and place of posting and the time and manner of service shall be entered by the clerk in the record. The memorandum, authenticated by the signature of the clerk, is presumptive evidence of the facts stated. The fact, time and manner of posting and service may be proved by any person having knowledge of the facts even though no entry of a memorandum is made.

(2) **HEARING.** The persons designated to serve as a board to review the reassessment shall attend at the time and place specified in the notice. A majority of them constitutes a quorum. Before proceeding in the 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 the reassessment. The clerk of the district shall attend and serve as the clerk of the board at all its

sessions and shall perform all the duties required of clerks at meetings of the regular board of review of the district, except that the clerk shall have no voice in the determinations of the board.

(3) **EVIDENCE.** The person making the reassessment shall attend the meeting, shall present before the board the roll containing the reassessment of property made by the person and all property statements, affidavits, and other memoranda in relation to it, shall furnish the board all information in the person's possession which may be useful in the work of the board, and may give testimony of any facts within the person's knowledge pertinent to any matter under the consideration of the board.

History: 1983 a. 275; 1985 a. 135

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 equalization. If the reassessment is made by a person other than the supervisor of equalization of the county in which the district is located the supervisor of equalization has the same authority as in other assessments in the county and shall render assistance to the person making the reassessment and to the reviewing board and shall attend the meeting of the reviewing board. The district attorney of the county in which the reassessment is made shall give legal assistance in relation to the reassessment or the review upon the request of the supervisor of equalization.

History: 1983 a. 275 s. 15 (3); 1983 a. 538

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 revenue 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 equalization may be appointed to make reassessments, but in no case shall a supervisor of

70.80 PROPERTY TAXES

89-90 Wis. Stats. 1630

equalization be appointed to reassess a district when the complaint was made or the proceedings instituted by him.

History: 1983 a. 275 s. 15 (3), (4); 1983 a. 538 s. 269 (3).

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 revenue. 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 equalization. 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.

History: 1983 a. 275 s. 15 (3).

70.82 Review of claims; payment. The statements and vouchers mentioned in s. 70.81 shall be promptly transmitted by the supervisor of equalization to the department of revenue, 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 year 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.

History: 1979 c. 110 s. 60 (13); 1983 a. 275 s. 15 (3).

70.83 Deputies; neglect; reassessment. If any person appointed or required to perform any duty under ss. 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 ss. 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 ss. 70.75 to 70.84 the department of revenue 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 ss. 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 revenue, 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 Review of assessment by department of revenue.

(1) COMPLAINT. A taxpayer may file a written complaint with the department of revenue alleging that the assessment of one or more items or parcels of property in the taxation district the estimated fair market value of which, as shown on the tax bill, does not exceed \$1,000,000 is radically out of proportion to the general level of assessment of all other property in the district.

(2) BOARD OF REVIEW; TIMING. A complaint under this section may be filed only if the taxpayer has contested the assessment of the property for that year under s. 70.47. The complaint shall be filed with the department of revenue within 20 days after receipt of the board of review's determination or within 30 days after the date specified on the affidavit under s. 70.47 (12) if there is no return receipt.

(3) FEE. A taxpayer filing a complaint under this section shall pay a filing fee of \$100 to the department of revenue, which shall be credited to the appropriation under s. 20.566 (2) (h).

(4) REVALUATION. (a) In this subsection, "the property" means the items or parcels of property which are the subject of the written complaint filed under sub. (1).

(b) The department of revenue may revalue the property and adjust the assessment of the property to the assessment ratio of other property within the taxation district, if the department of revenue determines that:

1. The assessment of the property is not within 10% of the general level of assessment of all other property in the taxation district.

2. The revaluation of the property can be satisfactorily completed without a reassessment of all property within the taxation district.

3. The revaluation can be accomplished before November 1 of the year in which the assessment is made or within 60 days of the receipt of the written complaint, whichever is later.

(c) Appeal of the determination of the department of revenue shall be by an action for certiorari in the circuit court of the county in which the property is located.

(5) OTHER PROPERTY. In determining whether to revalue property under sub. (4), the department of revenue may examine the valuation of other property in the taxation district which is owned by the person filing the complaint.

(6) TAX COMPUTED ON REVALUED AMOUNT. The valuation fixed by the department of revenue under this section shall be substituted for the assessed value of the property shown on the tax roll, and the tax shall be computed on the amount of the valuation determined by the department of revenue.

(7) DELAY IN REVALUATION. (a) If the department of revenue has not completed the revaluation prior to the time established by a taxation district for fixing its tax rate, the taxation district shall base its tax rate on the total value of property contained in the assessment roll, including property whose valuation is contested under this section.

(b) If the department of revenue has not completed the revaluation prior to the time of the tax levy, the tax upon property with respect to which the revaluation has not been completed shall be computed on the basis of the contested value of the property. The taxpayer shall pay in full the tax based upon the contested valuation. If the department of revenue reduces the valuation of the property, the taxpayer may file a claim under s. 74.37 for a refund of taxes resulting from the reduction in value.

(8) COSTS. If the department of revenue determines that no change in the assessment of the property is required, the costs related to the department's determination shall be paid by the department. If the department of revenue changes the property assessment, costs related to the department's determination that the assessment of that property should be changed, but not more than \$300, shall be paid by the taxation district and shall be credited to the appropriation under s. 20.566 (2) (h). Past due accounts for costs shall be certified by the department of revenue on or before the 4th Monday of August of each year and included in the next apportionment of state special charges to local units of government.

(9) COUNTY ASSESSOR SYSTEM. In this section, for those taxation districts that are under a county assessor system, the term "local assessor" includes the county assessor and the term "board of review" includes the county board of review.

History: 1987 a. 27, 378.

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 from time to time amend or change such simplified system. Descriptions in property tax bills shall be as provided under s. 74.09 (3) (a).

History: 1987 a. 378.

70.99 County assessor. (1) A county assessor system may be established for any county by passage of a resolution or ordinance adopting such a system by an approving vote of 60% of the entire membership of the county board. After passage of this enabling resolution or ordinance by the county board, the county executive, or the county administrator, or the chairperson of the county board with the approval of the county board, shall appoint a county assessor from a list of candidates provided by the department of revenue who have passed an examination and have been certified by the department of revenue as qualified for performing the functions of the office. Certification shall be granted to all persons demonstrating proficiency by passing an examination administered by the department. The persons selected for listing shall first have been given a comprehensive examination, approved by the department of revenue, relating to the work of county assessor. A person appointed as county assessor shall thereafter have permanent tenure, after successfully serving the probationary period in effect in the county, and may be removed or suspended only

for the reasons named in s. 17.14 (1) or for such cause as would sustain the suspension or removal of a state employe under state civil service rules. If employes of a county are under a county civil service program, the county assessor may, and any person appointed as a member of his or her staff shall, be incorporated into the county civil service program but tenure is dependent on the foregoing provision.

(3) (a) The state department of employment relations shall recommend a reasonable salary range for the county assessor for each county based upon pay for comparable work or qualifications in such county. If by contractual agreement under s. 66.30 two or more counties join to employ one county assessor with the approval of the secretary of revenue, the department of employment relations shall recommend a reasonable salary range for the county assessor under such agreement. The department of revenue shall assist the county in establishing the budget for county assessor's offices, including the number of personnel and their qualifications, based on the anticipated workload.

(b) The department of revenue shall establish levels of proficiency for all appraisal personnel to be employed in offices of county assessors.

(5) The county assessor and his staff shall be supplied suitable quarters, equipment and supplies by the county.

(6) In respect of any assessment made by a county assessor he shall perform all the functions and acts theretofore required to be performed by the local assessor of the taxation district and shall have the same authority, responsibility and status, privileges and obligations of the assessor he displaces, except as clearly inconsistent with this section.

(7) The county assessor may designate one member of his staff as deputy county assessor who shall have full power to act for the county assessor in the event of the inability of the county assessor to act through absence, incapacity, resignation or otherwise.

(8) Each city, town and village assessor duly appointed or elected and qualified to make the assessment for a city, town or village shall continue in office for all purposes of completing the functions of assessor with respect to such current year's assessment, but is divested of all authority in respect to the January 1 assessment that comes under the jurisdiction of the county assessor.

(9) In making the first assessment of any city, town or village the county assessor shall equalize the assessment of property within each taxation district. Thereafter, he shall revalue each year as many taxation districts under his jurisdiction within such county as his available staff will permit so as to bring and maintain each such taxation district at a full value assessment. He shall proceed with such work so as to complete the revaluation of all taxation districts under his jurisdiction within 4 years. Such revaluation shall be made according to the procedures and manuals established by the department of revenue for the use of assessors.

(10) (a) There shall be one board of review for each county under the county assessor system. The board of review in any county having a county executive shall be appointed by the county executive from the cities or villages or towns under the county assessor. The board of review of all other counties shall be appointed by the chairperson of the county board from the tax districts under the county assessor. County board of review appointments in all counties shall be subject to approval by the county board. The board of review shall have 5 to 9 members, no more than 2 of whom may reside in the same city, town or village, and shall hold office as members of said board for staggered 5-year terms and until their successors are appointed and qualified. In counties other than Milwaukee county at least one member shall be

from a town. The compensation and reimbursement of expenses of members of the board of review shall be fixed by the county board and shall be borne by the county. Each such board of review shall appoint one of its members present at the hearing as clerk and such clerk shall keep an accurate record of its proceedings. The provisions of s. 70.47, not in conflict with this section, shall be applicable to procedure for review of assessments by county boards of review and to appeals from determinations of county boards of review.

(b) Two members of the board of review may hold the hearing of the evidence but a majority of the board members must be present to constitute a quorum at the meeting at which the determination of the issue is made. A majority vote of the quorum shall constitute the determination. In the event there is a tie vote, the assessor's valuation shall be sustained.

(c) A board member may not be counted in determining a quorum and may not vote concerning any determination unless, concerning such determination, such member:

1. Attended the hearing of the evidence; or
2. Received the transcript of the hearing no less than 5 days prior to the meeting and read such transcript; or
3. Received a mechanical recording of the evidence no less than 5 days prior to the meeting and listened to such recording; or

4. Received a copy of a summary and all exceptions thereto no less than 5 days prior to the meeting and read such summary and exceptions. In this subdivision "summary" means a written summary of the evidence prepared by one or more board members attending the hearing of evidence, which summary shall be distributed to all board members and all parties to the contested assessment and "exceptions" means written exceptions to the summary of evidence filed by parties to the contested assessment.

(10m) The county board may by resolution establish a county board of assessors, which board shall be comprised of the county assessor or the deputy county assessor and such other members of the county assessor's staff as the county assessor annually designates. If so established the county board of assessors shall investigate any objection referred to it by direction of the county board of review. The county board of assessors shall, after having made the investigation notify the person assessed or his agent of its determination by first class mail, and a copy of such determination shall be transmitted to the county board of review. The person assessed having been notified of the determination of the county board of assessors shall be deemed to have accepted such determination unless he notifies the county assessor in writing, within 10 days, of his desire to present testimony before the county board of review.

(10p) In counties that enter into a compact for a county assessor system, the board of review shall consist of 2 members appointed by each county with one additional member appointed by the county having the greatest full value.

(11) The county assessor shall annually submit a budget request for funds to cover the operation of the county assessor system for the ensuing year to the county office responsible for preparing the county budget.

(12) Under a county assessor system, the state shall pay the lesser of 75% of the actual cost of the operation of the county assessment system or 75% of the sum of two-tenths of one mill multiplied by the full value of a county and \$3.95 multiplied by the total number of all land parcels in the county as reported by the county assessor and reviewed by the department of revenue (but in either case not including any expense of any municipal civil service examination, any

examination given by the division of merit recruitment and selection in the department of employment relations, any expense of the municipal board of review or any expense of developing basic computer programs available from the state free of charge). The county treasurer shall, on or before February 15, certify to the department of revenue the expense of operating the county assessor system for the preceding calendar year and such other information as is necessary on forms prescribed by the department. When satisfied with the correctness of the information submitted and after verifying the county's compliance with sub. (13), the department of revenue shall compute the state's share of the expense of operating the county assessor system and shall certify that amount to the department of administration for payment to the county under s. 20.835 (6) (a) not later than July 1. No county whose county assessor system fails to meet one or more of the requirements in sub. (13) shall be eligible for any payment under this section.

(13) (a) 1. The department of revenue shall prescribe the due dates, the blanks and forms and the format of information transmitted by the county assessor to the department as to the assessment of property and such other information as may be needed in its work as well as the forms of assessment rolls, blanks, books and returns required for the assessment and collection of general property taxes by county.

2. The department of revenue shall design and make available to any county, basic computer programs for the preparation of assessment rolls, tax rolls and tax receipts which are deemed necessary by the secretary of revenue to the utilization of automatic data processing in the administration of the property tax.

3. As a prerequisite to any payment under sub. (12) the county shall timely submit the information required by subd. 1 and upon such forms and in such format as are prescribed by subd. 1; and shall use the forms of assessment rolls, tax rolls, blanks, books and returns as are prescribed under subd. 1.

(b) The department of revenue shall prescribe minimum specifications for assessment maps. Any county whose assessment maps do not meet the department's specifications at the time of converting to the county assessment system shall have 4 years from the first countywide January 1 assessment date to bring its maps in conformance with the department's specifications. If a county fails to bring its maps in conformance with the department's specifications within the 4-year period, or fails to maintain them at that level thereafter, the county shall be ineligible to receive any payment under sub. (12).

(c) 1. The department of revenue shall determine the minimum number of staff required for each county assessor's office and the level of certification under sub. (3) required for each position.

2. No county shall be eligible for any payment under sub. (12) unless the county assessor's office employs the minimum number of persons at the appropriate level of certification as determined by the department of revenue.

(d) In order to effect the orderly transition of local property assessment to the county assessor system, as soon as practicable after the effective date of the resolution or ordinance adopting such system, all assessment records, books, maps, aerial photographs, appraisal cards and any other data currently in the possession of any town, village or city shall be made available to and become the property of the county assessor.

(14) A county may discontinue a county assessor system by passage of a resolution or ordinance by an approving vote of 60% of the entire membership of the county board. The

effective date of the resolution or ordinance shall be December 31. A county shall, on or before December 1 of the year preceding the year when the resolution or ordinance is effective, notify all municipalities in the county of its intent to discontinue its county assessor system. As soon as practicable after the effective date of the resolution or ordinance, the county shall transfer to the proper municipality all assessment records, books, maps, aerial photographs, appraisal cards and other assessment data in its possession.

History: 1971 c. 40 s. 93; 1973 c. 90; 1975 c. 427; 1977 c. 29 ss. 1646 (3), 1647 (15); 1977 c. 196 s. 130 (10); 1977 c. 273; 1979 c. 34 s. 2102 (58) (a); 1979 c. 177, 221; 1981 c. 20; 1983 a. 27 s. 2200 (15); 1983 a. 192 s. 303 (2); 1987 a. 27; 1989 a. 31.

Constitutionality upheld. Art. IV, sec. 23; art. XI, sec. 3 and art. XIII, sec. 9 discussed. *Thompson v. Kenosha County*, 64 W (2d) 673, 221 NW (2d) 845.

This section must be read in conjunction with 70.32 (1). See note to 70.32, citing *State ex rel. Kaskin v. Board of Review*, 91 W (2d) 272, 282 NW (2d) 620 (Ct. App. 1979).

Offices of county assessor and town supervisor are compatible. 63 Atty. Gen. 599.

70.995 State assessment of manufacturing property. (1)

APPLICABILITY. (a) In this section "manufacturing property" includes all lands, buildings, structures and other real property used or, if vacant, designed for use in manufacturing, assembling, processing, fabricating, making or milling tangible personal property for profit. Manufacturing property also includes warehouses, storage facilities and office structures when the predominant use of the warehouses, storage facilities or offices is in support of the manufacturing property, and all personal property owned or used by any person engaged in this state in any of the activities mentioned, and used in the activity, including raw materials, supplies, machinery, equipment, work in process and finished inventory when located at the site of the activity. Establishments engaged in assembling component parts of manufactured products are considered manufacturing establishments if the new product is neither a structure nor other fixed improvement. Materials processed by a manufacturing establishment include products of agriculture, forestry, fishing, mining and quarrying. For the purposes of this section, establishments which engage in mining metalliferous minerals are considered manufacturing establishments.

(b) Materials used by a manufacturing establishment may be purchased directly from producers, obtained through customary trade channels or secured without recourse to the market by transfer from one establishment to another under the same ownership. Manufacturing production is usually carried on for the wholesale market, for interplant transfer or to order for industrial users rather than for direct sale to a domestic consumer.

(c) Manufacturing shall not include the following agricultural activities:

1. Processing on farms if the raw materials are grown on the farm.
2. Custom gristmilling.
3. Threshing and cotton ginning.

(d) Establishments engaged in the following operations are not engaged in manufacturing for the purposes of this section:

1. Assembling, grading and preparing fruits and vegetables for market.
2. Shelling and roasting nuts.
3. Custom tailoring or clothing alteration work.
4. The operation of bakeries, candy kitchens, meat markets, ice cream shops, popcorn stands and similar units in which products are made or produced such as bakery goods, candy, sausage and soft ice cream, but a substantial percentage of which are sold at or adjacent to the place where produced.

5. Restaurants, hamburger stands, snack bars, taverns, bars, caterers' establishments and similar places where food is prepared for quick consumption and not for storage.

6. Farming, including the cleaning, grading, storing, cooling or packaging of farm products on or adjacent to the farm premises.

7. The hatching or raising of chickens or other poultry or the breeding or raising of animals for food, clothing or adornment, or the raising of fish, in connection with or as a part of the operations of any farm or fur farm.

8. Any activity listed in par. (a) when undertaken in or on property which is essentially residential or commercial or some combination thereof, or which activity is undertaken as a hobby or which activity is not substantial in relation to the other uses made of property where conducted.

9. The construction or fabrication of buildings or structures or components thereof in real property construction activities at or adjacent to the job site.

10. Logging.

11. The operation of any grain elevator.

12. The cutting or beveling of glass or the making of mirrors when not conducted at the place of glass manufacture.

13. The cutting or storage of natural ice.

14. The collecting, handling or processing of junk at junk yards.

16. The recapping of pneumatic tires.

17. The operation of paving machines.

18. The operation of recording studios.

19. The putting of additives into gasoline or other petroleum products at places other than refineries.

20. The painting of pictures or the performance of other art work by persons holding themselves out to be artists, sculptors, etchers or engaged in similar art work.

21. Drafting, designing and other work associated with the profession of architecture.

23. The production of any product through the operation of a coin operated machine or facility.

24. Drying tobacco or other items by natural means.

25. The performance of dental laboratory work and the making of blueprints.

26. The growing of timber.

(2) FURTHER CLASSIFICATION. In addition to the criteria set forth in sub. (1), property shall be deemed prima facie manufacturing property and eligible for assessment under this section if it is included in one of the following major group classifications set forth in the standard industrial classification manual, 1987 edition, published by the U.S. office of management and budget. For the purposes of this section, any other property described in this subsection shall also be deemed manufacturing property and eligible for assessment under this section:

(a) 10—Metal mining.

(b) 14—Mining and quarrying of nonmetallic minerals, except fuels.

(c) 20—Food and kindred products.

(d) 21—Tobacco manufacturers.

(e) 22—Textile mill products.

(f) 23—Apparel and other finished products made from fabrics and similar materials.

(g) 24—Lumber and wood products, except furniture.

(h) 25—Furniture and fixtures.

(i) 26—Paper and allied products.

(j) 27—Printing, publishing and allied industries.

(k) 28—Chemicals and allied products.

(L) 29—Petroleum refining and related industries.

(m) 30—Rubber and miscellaneous plastic products.

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- (n) 31—Leather and leather products.
 - (o) 32—Stone, clay, glass and concrete products.
 - (p) 33—Primary metal industries.
 - (q) 34—Fabricated metal products, machinery and transportation equipment.
 - (r) 35—Machinery, except electrical.
 - (s) 36—Electrical and electronic machinery, equipment and supplies.
 - (t) 37—Transportation equipment.
 - (u) 38—Measuring, analyzing and controlling instruments; photographic, medical and optical goods; watches and clocks.
 - (v) 39—Miscellaneous manufacturing industries.
 - (w) 7384—Photofinishing laboratories.
 - (x) Scrap processors using large machines processing iron, steel or nonferrous scrap metal and whose principal product is scrap iron and steel or nonferrous scrap metal for sale for remelting purposes.
 - (y) Processors of waste paper, fibers or plastics using large machines for recycling purposes.
 - (z) Hazardous waste treatment facility, as defined in s. 144.61 (14), unless exempt under s. 70.11 (21).
- (3)** For purposes of subs. (1) and (2) "manufacturing, assembling, processing, fabricating, making or milling" includes the entire productive process and includes such activities as the storage of raw materials, the movement thereof to the first operation thereon, and the packaging, bottling, crating or similar preparation of products for shipment.
- (4)** Whenever real property or tangible personal property is used for one, or some combination, of the processes mentioned in sub. (3) and also for other purposes, the department of revenue, if satisfied that there is substantial use in one or some combination of such processes, may assess the property under this section. For all purposes of this section the department of revenue shall have sole discretion for the determination of what is substantial use and what description of real property or what unit of tangible personal property shall constitute "the property" to be included for assessment purposes, and, in connection herewith, the department may include in a real property unit, real property owned by different persons. In those specific instances where a portion of a description of real property includes manufacturing property rented or leased and operated by a separate person which does not satisfy the substantial use qualification for the entire property, the local assessor shall assess the entire real property description and all personal property not exempt under s. 70.11 (27). The manufacturing machinery and equipment shall be valued by the department of revenue under sub. (7) (c) and shall qualify for exemption under s. 70.11 (27). The applicable portions of the standard manufacturing property report form under sub. (12) as they relate to manufacturing machinery and equipment shall be submitted by such person.
- (5)** Commencing January 1, 1974, and annually thereafter, the department of revenue shall assess all property of manufacturing establishments included under subs. (1) and (2) as of the close of January 1 of each year. In assessing lands from which metalliferous minerals are being extracted and valued for purposes of the tax under s. 70.375, the value of the metalliferous mineral content of such lands shall be excluded.
- (6)** Prior to January 1 of each year the department of revenue shall notify each municipal assessor of the manufacturing property within the taxation district that will be assessed by the department during the current assessment year.
- (7) (a)** Each manufacturing property assessed by the department of revenue shall be entered on a state manufactur-

ing property assessment roll for each municipality that has manufacturing property as set forth in subs. (1) and (2). Notification of the individual manufacturing property assessments contained in the roll shall be furnished by the department to the municipal clerk.

(b) Each 5 years, or more frequently if the department of revenue's workload permits and if in the department's judgment it is desirable, the department of revenue shall complete a field investigation or on-site appraisal at full value under ss. 70.32 (1) and 70.34 of all manufacturing property in this state.

(c) In addition to assessing all taxable manufacturing property the department of revenue shall also in making the May 1, 1974, assessment value all machinery and specific processing equipment exempt under s. 70.11 (27). At the time the manufacturing assessment roll is delivered to the municipal clerks under sub. (8) (e) the department shall furnish an abstract of valuations of such exempt property so determined and shall show:

1. The name and address of the person owning such property.
2. The full value of the machinery or specific processing equipment owned by such person.
3. The value of the machinery or specific processing equipment equated to the general level of assessment of all other property within the taxation district in the same manner as provided for taxable manufacturing property under sub. (8) (e).

(d) To determine the amount and value of any machinery and specific processing equipment exempt under s. 70.11 (27) any person owning such property shall report the amount and value of the property on schedules prescribed by the department of revenue and shall be included with the standard manufacturing report form required under sub. (12). Any person, including an officer of a corporation, required by law to make, file, render, sign or verify said schedules who willfully overstates the amount or value of any manufacturing machinery or specific processing equipment exempt under s. 70.11 (27), may be fined not more than \$500 or imprisoned not more than 6 months or both. The person shall also be required to pay the cost of prosecution. In addition, the person shall be required to pay to the department of revenue the taxes due for the amount of overstatement together with interest at the rate of one percent per month or fraction thereof from the date when the payment is due, to the date the overstatement is discovered by the department of revenue.

(8) (a) The secretary of revenue shall establish a state board of assessors, which shall be comprised of the members of the department of revenue whom the secretary designates. The state board of assessors shall investigate any objection filed under par. (c) or (d) if the fee under that paragraph is paid. The state board of assessors, after having made the investigation, shall notify the person assessed or the person's agent and the appropriate municipality of its determination by 1st class mail. Beginning with objections filed in 1989, the state board of assessors shall make its determination on or before April 1 of the year after the filing. If the determination results in a refund of property taxes paid, the state board of assessors shall include in the determination a finding of whether the refund is due to false or incomplete information supplied by the person assessed. The person assessed or the municipality having been notified of the determination of the state board of assessors shall be deemed to have accepted the determination unless the person or municipality files a petition for review with the clerk of the tax appeals commission as provided in s. 73.01 (5) and the rules of practice promulgated by the commission. If an assessment is reduced by the state board of assessors, the municipality affected may file an

appeal seeking review of the reduction, or may, within 30 days after the person assessed files a petition for review, file a cross-appeal, before the tax appeals commission even though the municipality did not file an objection to the assessment with the board. If an assessment is increased by the board, the person assessed may file an appeal seeking review of the increase, or may, within 30 days after the municipality files a petition for review, file a cross-appeal, before the commission even though the person did not file an objection to the assessment with the board.

(b) The department of revenue shall annually notify each manufacturer assessed under this section and the municipality in which the manufacturing property is located of the full value of all real and personal property owned by the manufacturer. The notice shall be in writing and shall be sent by 1st class mail. In addition, the notice shall specify that objections to valuation, amount or taxability must be filed with the state board of assessors within 60 days of issuance of the notice of assessment, that the fee under par. (c) or (d) must be paid and that the objection is not filed until the fee is paid. A statement shall be attached to the assessment roll indicating that the notices required by this section have been mailed and failure to receive the notice does not affect the validity of the assessments, the resulting tax on real or personal property, the procedures of the tax appeals commission or of the state board of assessors or the enforcement of delinquent taxes by statutory means.

(c) All objections to the amount, valuation or taxability of real or personal property shall be first made in writing on a form prescribed by the department of revenue and shall be filed with the state board of assessors within the time prescribed in par. (b). A \$45 fee shall be paid when the objection is filed unless a fee has been paid in respect to the same piece of property and that appeal has not been finally adjudicated. The objection is not filed until the fee is paid. Neither the state board of assessors nor the tax appeals commission may waive the requirement that objections be in writing.

(d) A municipality may file an objection with the state board of assessors to the amount, valuation or taxability under this section of a specific property having a situs in the municipality, whether or not the owner of the specific property in question has filed an objection. Objection shall be made on a form prescribed by the department and filed with the board within 60 days of the date of the issuance of the assessment in question. A \$45 filing fee shall be paid when the objection is filed unless a fee has been paid in respect to the same piece of property and that appeal has not been finally adjudicated. The objection is not filed until the fee is paid. The board shall forthwith notify the person assessed of the objection to the assessment filed by the municipality.

(dm) The department shall refund filing fees paid under par. (c) or (d) if the appeal in respect to the fee is denied because of lack of jurisdiction.

(e) Upon completion of and review by the tax appeals commission and receipt of the statement of assessments required under s. 70.53, the department of revenue shall be responsible for equating all full-value manufacturing property assessments entered in the manufacturing property assessment roll to the general level of assessment of all other property within the individual taxation district. Thereafter, the manufacturing property assessment roll shall be delivered to the municipal clerk and annexed to the municipal assessment roll containing all other property.

(f) No manufacturing property assessment may be reviewed in a proceeding under s. 70.75 or 70.85, but such assessment may be reviewed in reassessment proceedings under s. 70.75 (1).

(9) Any aggrieved party may appeal a determination by the tax appeals commission under sub. (8) to the circuit court for Dane county under s. 73.015.

(10) Municipalities, and counties with a county assessor system, shall have access to all manufacturing property for the purpose of making appraisals of valuation of such property and may employ appraisal personnel, who need not be certified under s. 70.05 (4), for such purpose.

(11) If any county appoints a county assessor under s. 70.99, the department of revenue shall nevertheless assess the property described in subs. (1) and (2) and shall continue to assess such property when required by this section, and the notice to the municipal assessor required by sub. (6) shall, in such case be made directly to the county assessor.

(12) (a) The department of revenue shall prescribe a standard manufacturing property report form that shall be submitted annually for each real estate parcel and each personal property account on or before March 1 by all manufacturers whose property is assessed under this section. The report form shall contain all information deemed necessary by the department and shall include, without limitation, income and operating statements, fixed asset schedules and a report of new construction or demolition. Failure to submit the report shall result in denial of any right of redetermination by the state board of assessors or the tax appeals commission. If any property is omitted or understated in the assessment roll in any of the next 5 previous years, the assessor shall enter the value of the omitted or understated property once for each previous year of the omission or understatement. The assessor shall designate each additional entry as omitted or understated for the year 19... (giving year of omission or understatement). The assessor shall affix a just valuation to each entry for a former year as it should have been assessed according to the assessor's best judgment. Taxes shall be apportioned and collected on the tax roll for each entry, on the basis of the net tax rate for the year of the omission, taking into account credits under s. 79.10, and interest shall be added at the rate of 0.0267% per day for the period of time between the date when the form is required to be submitted and the date when the assessor affixes the just valuation.

(b) The department of revenue shall allow an extension to April 1 of the due date for filing the report forms required under par. (a) if a written application for an extension, stating the reason for the request, is filed with the department before March 1.

(c) Unless the taxpayer shows that the failure is due to reasonable cause, if a taxpayer fails to file any form required under par. (a) by the due date or by any extension of the due date that has been granted, the department of revenue shall enter against the taxpayer a penalty of the greater of \$10 or 0.05% of the previous year's full value assessment not to exceed \$1,000, if the property was assessed by the department during the previous year. If the form required under par. (a) is not filed within 30 days after the due date or within 30 days after any extension, the department of revenue shall enter against the taxpayer a 2nd penalty of the greater of \$10 or 0.05% of the previous year's full value assessment not to exceed \$1,000. The department shall not enter a penalty if the department did not assess the property during the previous year. The department may refund all or part of any penalty it assesses under this paragraph if it finds reasonable grounds for late filing.

(d) The penalty assessed under par. (c) shall be added to the tax due upon the assessed value of the property for the year during which the report was due. The penalty shall be subject to review in the same manner as provided for review of the

assessment of value of manufacturing property. Any penalty remaining unpaid after becoming due shall be a lien upon the property and be otherwise subject to collection by the municipality in the same manner as delinquent property taxes. Within 60 days after the receipt of that penalty payment, an amount equal to the penalty collected shall be forwarded to the department of revenue for deposit into the general fund. Past due accounts shall be certified by the department of revenue on or before the 4th Monday of August of each year and included in the next apportionment of state special charges to local units of government.

(12m) Any property assessment increased by the reviewing authority under s. 70.511 shall be entered in the assessment roll as prescribed under sub. (12).

(13) In the sections of this chapter relating to assessment of property, when the property involved is a manufacturing property subject to assessment under this section, the terms "local assessor" or "assessor" shall be deemed to refer also to the department of revenue except as provided in sub. (10).

(14) In order to effect the orderly transition of the local assessment of manufacturing property to the state assessment of manufacturing property, as soon as practicable after August 5, 1973, all books, records, maps, appraisal cards and any other data currently in the possession of any town, village or city relating to manufacturing property that will be assessed by the department of revenue shall be made available to and become the property of the department of revenue.

History: 1973 c. 90, 283, 333; 1975 c. 39, 144, 199, 200, 213, 224; 1977 c. 29 ss. 776 to 782, 1646 (3), 1647 (5m), 1656 (38); 1977 c. 31, 142, 272; 1977 c. 300 ss. 7, 8; 1977 c. 328, 377, 418, 447; 1979 c. 34 ss. 883m, 2102 (39) (g); 1979 c. 221; 1981 c. 20; 1983 a. 27; 1983 a. 275 s. 15 (8); 1985 a. 29; 1985 a. 120 s. 3202 (46); 1987 a. 27, 196, 399; 1989 a. 31

Board of assessors committed jurisdictional error by disregarding market adjustments which were not disputed during assessment review proceedings. This section does not contravene either uniform taxation or equal protection clauses. State ex rel. Ft. How Paper v. Lake Dist. Bd 82 W (2d) 491, 263 NW (2d) 172.