

No. 585, S.]

[Published June 13, 1951.

CHAPTER 325.

AN ACT to amend 73.01 (5) (e) of the statutes, relating to procedure and decisions of the board of tax appeals on review of assessments made under chapter 76 of the statutes.

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

73.01 (5) (e) of the statutes is amended to read:

73.01 (5) (e) The board in each case heard by it shall, *irrespective of the provisions of chapter 227, make a decision in writing accompanied by findings of fact and * * * conclusions of law.* The board may, in its discretion, issue an opinion in writing in addition to its findings of fact and decision. The decision or order of the board shall become final and conclusive and shall be binding upon the petitioner and upon the department of taxation unless an appeal is taken from the decision or order of the board, as provided in section 73.015, or an action to review the decision or order is commenced as provided in chapter 76. If the board construes a statute adversely to the contention of the department of taxation, the department shall be deemed to acquiesce in the construction so adopted unless the department seeks review of the order or decision of the board so construing the statute. The construction so acquiesced in shall thereafter be followed by the department.

Approved June 6, 1951.
