

CHAPTER 435

No. 354, S.]

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AN ACT to create 70.47 (9a) and 74.73 (4) of the statutes, relating to the review of tax assessments.

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

SECTION 1. 70.47 (9a) of the statutes is created to read:

70.47 (9a) APPEAL. Except as provided in s. 70.85, appeal from the determination of the board of review shall be by writ of certiorari to the circuit court and shall be placed at the head of the circuit court calendar for an early hearing. No such writ shall issue unless the petition therefor is made to the circuit court within 90 days after the board shall have adjourned sine die.

SECTION 2. 74.73 (4) of the statutes is created to read:

74.73 (4) No claim shall be filed and no action shall be brought under this section which is based upon an allegedly excessive assessment. The amount of an assessment shall be reviewed by appeal from the determination of the board of review in the manner prescribed by s. 70.47 (9a), s. 70.47 (13) or s. 70.85.

Approved July 2, 1953.
