

No. 459, S.]

[Published July 26, 1955.

CHAPTER 440

AN ACT to repeal and recreate 74.73 (4) of the statutes, relating to review of tax assessments.

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

74.73 (4) of the statutes is repealed and recreated to read: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 except that in counties with a population of under 500,000 a claim may be filed and an action may be brought if the tax is paid on the contested assessment by January 10 of the year following the year of the assessment and a claim filed within 10 days thereafter and suit commenced within 30 days following the denial of the claim or within 90 days after the claim is filed if the municipalities fail to act on the claim.

Approved July 21, 1955.