

CHAPTER 255

AN ACT to renumber and amend 76.47 of the statutes, relating to the assessment of omitted property.

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

76.47 of the statutes is renumbered 76.09 and amended to read:

76.09 Any property subject to assessment \* \* \* *under this chapter which has been omitted from assessment or which has not been included in any assessment already made in any of the \* \* \* 5 next previous years by mistake or inadvertence unless previously reassessed for the same year or years, shall be entered by the department upon its assessment and tax roll once additionally for each year so omitted, designating each such additional entry as omitted for the year 19\_\_\_\_, (giving year of omission) and fixing the valuation and tax to each entry for a former year as the same should then have been assessed according to the best judgment of the department. The proceedings related to such assessment shall be had and hearings given as far as practicable in accordance with \* \* \* this chapter.*

Approved August 17, 1963.

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