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CHAPTER 279

AN ACT to amend 70.055 and 70.75 (1); and to create 20.800 (8) and 73.03 (2a) of the statutes, relating to the preparation, distribution and use of an assessment manual, and making an appropriation.

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

SECTION 1. 20.800 (8) of the statutes is created to read:

20.800 (8) ASSESSMENT MANUALS. On July 1, 1963, for the preparation, publication and distribution of the assessment manual provided for in s. 73.03 (2a), a sum sufficient, but not to exceed \$35,000.

SECTION 2. 70.055 of the statutes is amended to read:

70.055 Whenever the governing body of any town, village or city * * * *determines* that an emergency exists in the assessment of the property of the taxation district and * * * *deems* it necessary, after consultation with and approval by the department of taxation, to employ expert or additional clerical or other help to aid in making an assessment in order that such assessment may be equitably made in compliance with law, such governing body * * * *may* employ such necessary help as * * * *is* approved by the department of taxation and at such compensation as * * * *is* likewise

approved. *No person shall be approved as an expert to aid in the making of an assessment for any taxation district unless such person is willing and able to use the assessment manual when such manual has been prepared and is available as required by s. 73.03 (2a).* When so appointed such expert help, together with the assessor, shall act together as an assessment board in exercising the powers and duties of the assessor during such employment, and the concurrence of a majority of such board * * * is necessary to determine any matter upon which they are required to act. When a single expert is employed the governing body may designate an employe of the state department of taxation to serve as a member of such board.

SECTION 3. 70.75 (1) of the statutes is amended to read:

70.75 (1) Whenever it * * * satisfactorily * * * *appears* to the department of taxation upon written complaint made by the * * * owners, or their legal representatives, of taxable property in any taxation district, other than an assessment district within the corporate limits of any city of the first class, the aggregate assessed valuation of which is not less than 5 per cent of the assessed valuation of all of the property in such district, according to the assessment sought to be corrected and upon full investigation, that the assessment of property in such taxation district is not in substantial compliance with law and that the interest of the public will be promoted by a reassessment thereof, said department * * * *may* order a reassessment of all or of any part of the taxable property in such district to be made by one or more persons to be appointed for that purpose by said department. The filing in the office of the department of the application for such reassessment, signed by the required number of taxpayers or their legal representatives, shall impose upon the department of taxation the duty, under the powers conferred by s. 73.03 (1), to review the assessment complained of and, if, in its judgment upon full investigation, it * * * *finds* such assessment not in substantial compliance with law and that public interest will be promoted by a reassessment, to correct such assessment by a reassessment as herein provided and such duty * * * is not * * * impaired or set aside by any action, subsequent to such filing, of any one or more taxpayers represented in the application. As a part of its investigation of the assessment complained of, the department of taxation 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 such hearing specifying the time and place thereof 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 such hearing. The order directing such reassessment and naming the * * * persons appointed to make the same shall be filed in the office of the department, and a duplicate thereof shall be filed with the clerk of such taxation district. A copy of such order shall be transmitted to the supervisor of assessments of the county in which such district is located and to each of the persons appointed to make such reassessment and to serve on the board for the review thereof, which shall be legal notice to such persons respectively, of their appointment. *No person shall be authorized by the department to make a reassessment or to provide special supervision instead of reassessment unless such person is willing and able to use the assessment manual when such manual has been prepared and is available as required by s. 73.03 (2a).*

SECTION 4. 73.03 (2a) of the statutes is created to read:

73.03 (2a) On or before January 1, 1965, to prepare, have published and distribute to each town, city and village in the state for use of the assessor and his staff one or more detailed assessment manuals discussing

and illustrating accepted assessment methods, techniques and practices with a view to more uniform and consistent assessments of property at the local level. Such manual shall be amended by the department from time to time to reflect advances in the science of assessment, court decisions concerning assessment practices, costs, and statistical and other information deemed valuable to local assessors by the department. The cost of the initial distribution of such manuals and of the distribution of any amendments thereto to such municipalities shall be borne by the requester at cost as determined by the department.

SECTION 5. This bill is declared to be an emergency appropriation measure in accordance with section 16.47 (2) of the statutes.

Approved August 27, 1963.
