

No. 818, A.

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CHAPTER 469

AN ACT to create 70.365 of the statutes, relating to notifying persons of increase in their property assessment.

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

70.365 of the statutes is created to read:

70.365 NOTICE OF HIGHER ASSESSMENT. When the assessor places a valuation of any taxable real property which is \$100 or more higher than the valuation placed on it for the previous year he shall notify the person assessed if the address of such person is known to the assessor,

otherwise the occupant of such property. Such notice shall be in writing and shall be sent by ordinary mail at least 10 days before the meeting of the board of review and shall contain the amount of the increased assessment and the date of the meeting of the local board of review. However, if the assessment roll is not complete, such notice shall be sent by ordinary mail at least 10 days prior to the date to which the board of review has adjourned. The assessor shall attach to the assessment roll a statement that the notices required by this section have been mailed and failure to receive such notice shall in no way affect the validity of the increased assessment, the resulting increased tax on real property, the procedures of the board of review or the enforcement of delinquent taxes by statutory means. This section shall not apply to any municipality in any year in which a general reassessment or percentage increase is made in the assessment of the whole or any class of real property in such municipality.

Approved January 7, 1964.
