

**CHAPTER 51, Laws of 1979**

AN ACT to amend 74.73 (4) of the statutes, relating to assessment appeals in counties with a county assessor system.

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

SECTION 1. 74.73 (4) of the statutes is amended to read:

74.73 (4) No claim ~~shall~~ may be filed and no action ~~shall~~ may be brought under this section which is based upon an allegedly excessive assessment except that in counties with a population of under 500,000 which have not adopted a county assessor system 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.

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