

1983 Assembly Bill 606

Date of enactment: **May 10, 1984**
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1983 Wisconsin Act 490

AN ACT to amend 70.365 of the statutes, relating to increasing the dollar value of assessment increases that require written notice to property owners.

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

SECTION 1. 70.365 of the statutes is amended to read:

70.365 Notice of higher assessment. When the assessor places a valuation of any taxable real property which is ~~\$100~~ \$300 or more higher than the valuation placed on it for the previous year, the assessor shall notify the person assessed if the address of the person

is known to the assessor, otherwise the occupant of the property. The notice shall be in writing and shall be sent by ordinary mail at least 10 days before the meeting of the board of review or before the meeting of the board of assessors in 1st class cities and in 2nd class cities that have a board of assessors under s. 70.075 and shall contain the amount of the increased assessment and the date of the meeting of the local board of review or of the board of assessors. However, if the assessment roll is not complete, the 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 the notice shall not affect the validity of the increased assessment, the resulting increased tax on real property, the procedures of the board of review or of the board of assessors or the enforcement of delinquent taxes by statutory means. The secretary of revenue shall by rule prescribe the form of the notice required under this section. The form shall include information notifying the taxpayer of the procedures to be used to object to the assessment.
