

Tax 12,08

CERTIFICATE OF RULE ADOPTION

STATE OF WISCONSIN)
)
DEPARTMENT OF REVENUE)

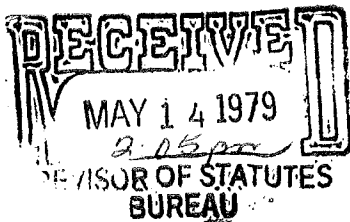
TO ALL WHOM THESE PRESENTS SHALL COME, GREETINGS:


I, Mark E. Musolf, Secretary of the Department of Revenue and custodian of the official records of said Department, do hereby certify that the annexed rule was duly approved and adopted by this Department on May 7th, 1979. This rule relates to the following:

Complaints Made by Counties to the Department of Revenue per s. 70.57(2), Wis. Stats.

I further certify that said copy has been compared by me with the original on file in this Department and that the same is a true copy thereof and of the whole of such original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at 201 East Washington Avenue in the city of Madison, this 7th day of May, 1979.




Mark E. Musolf
Secretary of Revenue

ORDER OF THE DEPARTMENT OF REVENUE ADOPTING RULES

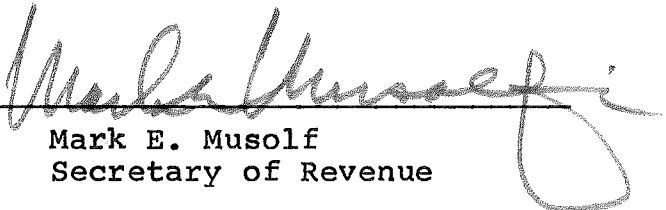
Pursuant to the authority vested in the Department of Revenue by ss. 227.014(2) and Chap. 70, Wis. Stats., the Department hereby adopts the following rule as shown on the attached copy:

Section Tax 12.08 "Complaints Made by Counties to the Department of Revenue per s. 70.57(2), Stats."

The rule contained herein shall take effect on July 1, 1979.

Dated this 7th day of May, 1979.

DEPARTMENT OF REVENUE
BY:



Mark E. Musolf
Secretary of Revenue

ADMINISTRATIVE RULES FOR COMPLAINTS MADE BY COUNTIES
TO THE DEPARTMENT OF REVENUE PER S. 70.57(2), STATS.

TAX 12.08 Review of equalized value of taxable general property by counties.
(s. 70.57(2), Stats.) (1) Definitions.

(a) "Equalized value" means the value of taxable general property of any county, city, village, or town, so determined by the department according to s. 70.57, Stats.

(b) "Secretary" means the secretary of the department of revenue or designee.

(c) "Department" means the department of revenue.

(d) "Appeal" means the complaint to the department of revenue by a county to the equalized value established by the department.

(2) Introduction. (a) The equalized value of taxable general property in the several counties of the state, made by the department under s. 70.57, Stats. may be reviewed, and a redetermination of the value of such property may be made by the department upon appeal. The filing of such appeal in the manner hereinafter provided shall impose upon the secretary the duty under powers conferred by s. 70.57(2), Stats. to review the county equalized value complained of and if, in the secretary's judgment, based upon the sworn testimony, evidence and record made upon the hearing of such appeal, the secretary finds such equalized value of the county to be unequal and discriminatory, the secretary shall determine the correct such valuation to bring it in to substantial compliance with the law.
(See Note below)

(b) Section Tax 12.08 governs the making and filing of complaints by counties, the attendance of witnesses, the production of books, records and papers, and the mode of procedure used.

(3) Authorization of Appeals. To authorize the appeal an order or resolution directing the same to be taken shall be adopted by the county board of the county taking such appeal at a lawful meeting of such body. When an appeal shall have been authorized the prosecution thereof shall be in charge of the chairman of the county board, or county administrator if so provided, unless otherwise directed by the governing body.

(4) Form of Appeal. To accomplish such appeal there shall be filed in the office of the secretary within 90 days after the date of determining the equalized value by the department, an appeal in writing which shall set forth:

(a) That the county, naming the same, appeals to the secretary from the equalized value established by the department, specifying the date of such assessment.

(b) Whether such appeal is for the purpose of obtaining a review and redetermination of the equalized value of all the taxation districts of the county or of particular districts only, therein specified.

(c) Whether review and redetermination is desired as to real estate, or as to personal property, or both.

(d) That such appeal has been authorized by a resolution of the county board of the county in whose behalf such appeal is taken, and a copy of said resolution is included.

(e) A plain and concise statement, without unnecessary repetition, of the facts constituting the grievance sought to be remedied upon such appeal, and shall contain allegations alleging specifically in what respects the equalized value assessment is in error.

(f) The appeal shall be verified by the chairman of the county board, or county administrator if so provided in the manner that pleadings in courts of record may be verified.

(5) Hearing. (a) As soon as practicable, the secretary shall set a time and place for hearings of such appeal. At least 10 days before the time set for such hearings, the secretary shall cause notice thereof to be mailed by certified mail to the county clerk of the county that has appealed.

(b) All proceedings shall be taken in full by a stenographer or by a recording device, a list shall be kept of the persons speaking and the order in which they speak. The Secretary may order that a transcription be made, and in case of further appeal to Dane county circuit court it shall be made. Copies of the transcript shall be supplied to anyone requesting the same at the requestor's expense.

(c) The secretary shall hear upon oath all persons who appear in relation to the appeal, and on such hearing shall proceed as follows:

1. The Secretary shall swear all persons testifying at the appeal hearing and may consider evidence and oral testimony submitted under oath.
2. The secretary may examine any person representing the county or the department and the county may examine any person representing the department.

3. The county representative and witnesses shall be the first to be heard.
4. The secretary shall, upon request of the county, furnish an abstract or copy of the information used by the department in arriving at the county equalized value. This includes statistics compiled by the department regarding sales and appraisal analysis, new construction, annexation, and other factors bearing on the county equalized value.
5. The department shall be prepared to present to the secretary the equalized values of all general property subject to taxation in the tax districts and shall provide evidence and oral testimony as is necessary regarding the department's valuation procedures and methodology used to arrive at the county equalized value.
6. The hearing may be adjourned, at the discretion of the secretary, as often and to such times and places as may be necessary in order to determine the facts.
7. The county's equalized values determined by the department under s. 70.57, Stats. are prima facie correct.
8. If satisfied that no substantial injustice has been done in the county equalized value assessment appealed from, the secretary may dismiss such appeal. If satisfied that substantial injustice has been done in the equalized value assessment, the secretary shall determine to revalue the tax district or districts which the secretary deems necessary, in a manner which in the secretary's judgment is best calculated to secure substantial justice.

(6) Redetermination of County Equalized Value. The secretary shall make careful investigation of the value of taxable general property in the several tax districts to which such review and redetermination shall extend, in any manner which in good judgment is best calculated to determine the fair, equalized value of such property.

(7) Decision of the Secretary. (a) The Secretary shall make the final determination upon such appeal without unreasonable delay and shall file a copy thereof in the office of the county clerk and mail by certified mail a like copy to the attorney of the county appealing.

(b) In such determination the secretary shall set forth the relative value of the taxable general property in each such tax district as found, and what sum, if any, shall be added to or deducted from the aggregate value of taxable property in each such county and tax district as fixed in the determination of the department under s. 70.57 from which such appeal was taken in order to produce a relatively just and equitable county equalized value. The determination of the secretary shall be final and correction, if any, shall be made in the following year as specified in s. 70.57(1), Stats.

Further appeal from the determination made by the department is specified in s. 70.57(2), Stats. as follows: "Appeal from the determination of the department shall be by writ of certiorari to the circuit court of Dane county within 90 days after the determination and shall be placed at the head of the circuit court calendar for an early hearing."