

CR 81-244

CERTIFICATE OF RULE ADOPTION

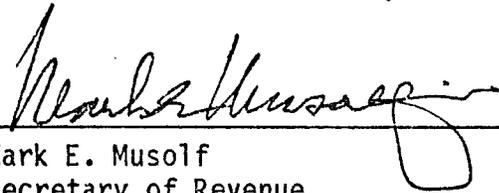
STATE OF WISCONSIN     )  
  ) SS  
DEPARTMENT OF REVENUE )

TO ALL TO 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 rules relating to real estate transfer returns open for inspection in a condemnation proceeding or an appeal from an assessment of real property under s. 77.23(2), Stats. were duly approved and adopted by this department on May 26, 1982.

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 125 South Webster Street in the City of Madison, this 26th day of May, 1982.

  
\_\_\_\_\_  
Mark E. Musolf  
Secretary of Revenue

RECEIVED  
MAY 27 1982  
10:45  
Revisor of Statutes  
Bureau

8/1/82

ORDER OF THE DEPARTMENT OF REVENUE

ADOPTING RULES

To create TAX 15.06 relating to real estate transfer returns open for inspection in a condemnation proceeding or an appeal from an assessment of real property under §77.23(2), Stats.

Analysis Prepared by the Department of Revenue

This rule codifies a department policy interpreting §77.23(2), Stats., in derogation of the general intent that these returns shall be deemed privileged information.

The department of revenue has interpreted the statute to allow inspection of all returns in a condemnation proceeding or an appeal from an assessment of real property.

There is no fiscal effect on state or local governments anticipated from the promulgation of this rule. Administrative costs such as copying and filing associated with any request shall be borne by the requestor.

Pursuant to the authority vested in the department of revenue by §77.30, Stats., the department hereby adopts this rule interpreting §77.23(2), Stats., as follows:

Section 1. TAX 15.06 is created to read:

TAX 15.06 INSPECTION OF REAL ESTATE TRANSFER RETURNS. (§77.23(2), Stats.)

A taxpayer or agent in a condemnation proceeding or an appeal from an assessment of real property will be allowed to inspect all returns. The taxpayer or agent requesting access to this information shall maintain the confidentiality of the return.

The rules contained in this proposed order shall take effect pursuant to authority granted by §227.026(1)(intro.), Stats.

DATED: May 26, 1982

DEPARTMENT OF REVENUE

  
\_\_\_\_\_  
Mark E. Musolf  
Secretary of Revenue



State of Wisconsin \ DEPARTMENT OF REVENUE

May 26, 1982

Lee Sherman Dreyfus  
Governor

Mark E. Musolf  
Secretary

125 SOUTH WEBSTER STREET  
MADISON, WISCONSIN 53702

Ms. Vel Phillips  
Secretary of State  
244 West Washington Avenue  
Madison, Wisconsin 53702

RECEIVED

MAY 27 1982

Revisor of Statutes  
Bureau

✓  
Mr. Orlan L. Prestegard  
Revisor of Statutes  
411 West, State Capitol  
Madison, Wisconsin 53702

Dear Ms. Phillips and Mr. Prestegard:

Enclosed is a certified copy of the administrative rule adopted by the Department of Revenue and an Order of the Department of Revenue Adopting Rules.

These materials are filed with you pursuant to s. 227.023(1), Stats.

Sincerely,

  
Mark E. Musolf  
Secretary of Revenue

MEM:Imm  
Enclosures

cc: Prentice Hall, Inc.  
Commerce Clearing House, Inc.