

No. 569, A.

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## CHAPTER 300

AN ACT to amend 70.07 of the statutes, relating to functions of the board of assessors in Milwaukee.

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

70.07 of the statutes is amended to read:

70.07 (1) In all cities of the first class the several assessors shall \* \* \* make their respective \* \* \* assessments available to the tax commissioner on or before \* \* \* the second Monday in July in each year.

(2) The tax commissioner shall give notice of publication in the official papers of said city, for 10 days \* \* \* before the second Monday in July that on a day or days therein named, the \* \* \* assessments for said city will be open for examination by the taxable inhabitants thereof. On the \* \* \* second Monday of \* \* \* July the tax commissioner shall call together all of the assessors, and such others as are members of the board of assessors as provided in s. 70.06 (2), and they together with the \* \* \* tax commissioner shall constitute an assessment board.

(3) To the end that all valuations throughout the city shall be made on a uniform basis, such board of assessors, under the direction and supervision of the tax commissioner, shall compare the valuations so secured, making all necessary corrections and all other just and necessary changes to arrive at the true value of property within the city; and the tax commissioner may direct that all objections to valuations filed with him in writing, as provided in s. 70.47 (13), shall be investigated by such board \* \* \*.

(4) The concurrence of a majority of such board of assessors shall be necessary to determine any matter upon which the tax commissioner requires it to act. No notice need be given to the owners of the property assessed of any corrections or changes in \* \* \* assessments which are made prior to the day or days fixed in the notice mentioned in sub. (2) \* \* \* on which said \* \* \* assessments are to be open for examination, but any changes made thereafter and before the assessment roll \* \* \* is delivered to the board of review can only be made upon notice by first class mail to the person assessed if a resident of the city \* \* \* or, if a nonresident, his agent if there \* \* \* is one resident therein \* \* \* or, if neither, the possessor of the property assessed if any \* \* \*, if the residence of such owner, agent or possessor \* \* \* is known to any member of said board of assessors.

(5) The tax commissioner may provide for such committees of the board of assessors, as he may think best, to make investigations including the investigations mentioned in sub. (3) and perform such other duties as \* \* \* are prescribed by \* \* \* him. \* \* \* He shall be chairman of the board of assessors, and he \* \* \* may appoint as a member or chairman of the various committees, himself, any assessor or other officer or employe in his department.

(6) The board of assessors shall remain in session until all corrections and changes have been made, including all \* \* \* those resulting from investigations by committees \* \* \* of objections to valuations filed with the tax commissioner as herein provided, after which the tax commissioner shall \* \* \* prepare the \* \* \* assessment rolls as corrected by the board of assessors and submit them to the board of review not later than the last Monday in October. The \* \* \* person assessed having been notified of \* \* \* the determination of the board of assessors as required in sub. (4), shall

be deemed to have accepted \* \* \* *such determination* unless \* \* \* *he notifies* the tax commissioner in writing, within \* \* \* *10 days*, of his desire to present testimony before such board of review. After the board \* \* \* *of review has met the tax commissioner* may appoint committees of the board of assessors to investigate any objections to the amount or valuation of any real or personal property which have been filed with him. The committees so appointed \* \* \* *may at his direction* report their investigation and recommendations to the board of review and any member of any such committee shall be a competent witness in any hearing before such board of review.

Approved August 29, 1963.

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