

CHAPTER 313

Senate Bill 231

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AN ACT to renumber 70.48 (13); and to create 70.48 (13) (b) of the statutes, relating to the fee upon appeal to board of review.

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

SECTION 1. 70.48 (13) of the statutes is renumbered 70.48 (13) (a).

SECTION 2. 70.48 (13) (b) of the statutes is created to read:

70.48 (13) (b) In cities of the 1st class if an assessment valuation for ad valorem taxes on real property is the same for the current year as for the preceding year and ownership of the property is unchanged, and if an objection had been filed to the assessment valuation for the preceding year and the assessed valuation by the assessor was sustained by the board of review or the courts, an objection filed under sub. (7) to the assessment valuation on the same property for the current year shall be subject to a fee not to exceed \$10 payable to the city at the time of filing such objection or within 3 days thereafter, and such fee shall be a condition for the hearing of the objection before the board of review.

Approved October 27, 1965.
