

1975 Assembly Bill 171

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## CHAPTER 151, Laws of 1975

AN ACT to amend 70.47 (8) (e); and to create 70.47 (2m), (8) (f), (14) and (15) of the statutes, relating to property tax assessment board of review proceedings and creating penalties.

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

SECTION 1. 70.47 (2m) of the statutes is created to read:

70.47 (2m) OPEN MEETINGS. All meetings of the board of review shall be publicly held and open to all citizens at all times. No formal action of any kind shall be introduced, deliberated upon or adopted at any closed session or meeting of a board of review.

SECTION 2. 70.47 (8) (e) of the statutes is amended to read:

70.47 (8) (e) ~~The clerk shall take notes of the testimony taken. The board may upon its own motion, and shall upon request of any person filing an objection, order that all~~ All proceedings shall be taken in full by a stenographer or by a recording

device, the expense thereof to be paid by the district. The board may order that the notes be transcribed, and in case of an appeal or other court proceedings they shall be transcribed. ~~In case the proceedings are transcribed or recorded, copies of the transcript shall be promptly supplied to anyone requesting the same at his expense. If the proceedings are taken by a recording device, the clerk shall keep a list of persons speaking in the order in which they speak.~~

SECTION 3. 70.47 (8) (f) of the statutes is created to read:

70.47 (8) (f) The clerk's notes, written objections and all other material submitted to the board of review, tape recordings of the proceedings and any other transcript of proceedings shall be retained for at least 7 years, shall be available for public inspection and copies of these items shall be supplied promptly at a reasonable time and place to anyone requesting them at his expense.

SECTION 4. 70.47 (14) and (15) of the statutes are created to read:

70.47 (14) SUMMARY OF PROCEEDINGS. After the board of review has completed its determinations, the clerk shall prepare a summary of the proceedings and determinations, on forms prescribed by the department of revenue, which shall include the following information:

- (a) Name of taxpayer;
- (b) Description or designation of the property subject to the objection;
- (c) Amount of the assessment about which taxpayer objected;
- (d) Names of any persons who appeared on behalf of taxpayer; and
- (e) Board's determination on taxpayer's objection.

(15) TAMPERING WITH RECORDS. (a) Whoever with intent to injure or defraud alters, damages, removes or conceals any of the items specified under subs. (8) (f) and (14) may be fined not more than \$1,000 or imprisoned not more than 2 years or both.

(b) Whoever intentionally alters, damages, removes or conceals any public notice, posted as required by sub. (2), before the expiration of the time for which the notice was posted, may be fined not more than \$200 or imprisoned not more than 6 months or both.

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