

1975 Assembly Bill 199

Date published: April 23, 1976

CHAPTER 212, Laws of 1975

AN ACT to amend 70.85 (1); and to create 70.85 (4) of the statutes, relating to department of revenue revaluation of assessments.

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

SECTION 1. 70.85 (1) of the statutes is amended to read:

70.85 (1) Whenever it appears to the satisfaction of the department of revenue, on a written complaint filed with the department within 20 days after the adjournment of the board of review for any taxation district, that the assessment of one or more descriptions or classes of property in such taxation district, the aggregate assessment of which does not exceed 10% of the assessment of all property therein, is radically out of proportion to the general average of the assessment of all other property in such district and the same can be satisfactorily corrected without a reassessment of the entire district, the department of revenue may revalue such property and equalize the

assessment without the intervention of a board of review, ~~at any time~~ if the revaluation can be accomplished before November 1 of the year in which such assessment is made or within 60 days of the receipt of the written complaint whichever is later. The valuation so fixed by the department shall be substituted for the original valuation in the assessment and tax rolls and taxes computed and paid thereon accordingly. No assessment shall be raised except on the written complaint of 3 or more taxpayers and only if the party to whom the property is assessed has been duly notified of such intention in time to appear and be heard before, or file his objections with, the department in relation thereto. Appeal from the determination of the department shall be by writ of certiorari to the circuit court of the county in which the property is located and shall be placed at the head of the circuit court calendar for an early hearing.

SECTION 2. 70.85 (4) of the statutes is created to read:

70.85 (4) (a) *Value to be used in setting tax rate.* If the department of revenue has not completed the revaluation prior to the time set by a municipality for establishing its current tax rate, the municipality shall use the total value, including contested values, shown in the assessment roll in setting its tax rate.

(b) *Tax Levies; refunds.* If the department of revenue has not completed the revaluation prior to the time of the tax levy with respect to a particular objection to value, the tax levy on such property or person shall be based on the contested assessed value of the property. A tax bill shall be sent to, and paid by, the person subject to such tax levy as though there had been no objection filed, except that the payment shall be considered to be made under protest. The entire tax bill shall be paid even though the department of revenue has reduced the assessment prior to the time for full payment of the tax billed. If the department of revenue reduces the value of the property in question, the taxpayer may file a claim for refund of taxes resulting from the reduction in value. Such claim for refund shall be filed with the clerk of the municipality on or before November 1 and shall be payable to the taxpayer from the municipality in January of the succeeding year, plus interest thereon at the rate of eight-tenths of one percent per month.

SECTION 3. **Effective date.** Section 70.85 (4) of the statutes, as created by this act, shall be effective with respect to determination of 1976 tax rates and payment of taxes based on 1976 assessments, and thereafter.
