

CHAPTER 300, Laws of 1977

AN ACT to amend 38.16 (1), 70.47 (1) and (3) (a), 70.50, 70.53, 70.57 (1), 70.575 and 70.995 (12) of the statutes, relating to the date of board of review meetings.

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

SECTION 1. 38.16 (1) of the statutes is amended to read:

38.16 (1) Annually by October ~~31~~ 1, or within 10 days after receipt of the equalized valuations from the department of revenue, whichever is later, the district board may levy a tax, not exceeding 1.5 mills on the full value of the taxable property of the district, for the purpose of making capital improvements, acquiring equipment and operating and maintaining the schools of the district, except that the mill limitation is not applicable to taxes levied for the purpose of paying principal and interest on valid bonds or notes now or hereafter outstanding as provided in s. 67.035. The district board secretary shall file with the clerk of each city, village and town, any part of which is located in the district, a certified statement showing the amount of the levy and the proportionate amount of the tax to be spread upon the tax rolls for collection in each city, village and town. Such proportion shall be ascertained on the basis of the ratio of full value of the taxable property of that part of the city, village or town located in the district to the full value of all taxable property in the district, as certified to the district board secretary by the department of revenue. The valuations certified by the department shall include the adjustments for merchants' stock-in-trade, manufacturers' materials and finished products and livestock under s. 70.57 (5). Upon receipt of the certified statement from the district board secretary, the clerk of each city, village and town shall spread the amounts thereof upon the tax rolls for collection. When the taxes are collected, such amounts shall be paid by the treasurer of each city, village and town to the district board treasurer.

SECTION 2. 70.47 (1) and (3) (a) of the statutes are amended to read:

70.47 (1) TIME AND PLACE OF MEETING. The board of review shall meet annually on the 2nd Monday of July, ~~except in towns where the town board so determines it may meet on the last Monday of June~~ May. In towns and villages the board shall meet at the town or village hall or some place designated by the town or village board. If there is no such hall, it shall meet at the clerk's office, or in towns at the place where the last annual town meeting was held. In cities the board shall meet at the council chamber or some place designated by the council and in cities of the 1st class in some place designated by the tax commissioner of such cities. A majority shall constitute a quorum except that 2 members may hold any hearing of the evidence required to be held by such board under subs. (8) and (10), if the requirements of sub. (9) are met.

(3) (a) At its first meeting, the board of review shall receive the assessment roll and sworn statements from the clerk and prior to adjournment shall be in session at least one day from 10 a.m. to 4 p.m., except for a one hour recess for lunch, for taxpayers to appear and examine ~~such~~ the assessment roll and other assessment data and be heard in relation to the assessment. If the assessment roll is not completed, the board shall adjourn for such time as is necessary to complete the roll, and shall post a written notice on the outer door of the place of meeting stating to what time the meeting is adjourned. With respect to the assessment rolls of taxing districts prepared by a county assessor, the board of review as constituted under s. 70.99 (10) shall schedule meetings in each taxing district on specific dates beginning with the 2nd Monday of ~~July~~ May and shall be in session on the specified dates from 10 a.m. to 4 p.m., except for a one hour recess for lunch, for taxpayers to appear and examine ~~such~~

the assessment roll and other assessment data and be heard in relation to the assessment. Notice of the time and place of meeting shall be posted in advance by the clerk of the taxing district in at least 3 public places and on the door of the village hall, council chambers or city hall or the town hall on the date set by the board of review.

SECTION 3. 70.50 of the statutes is amended to read:

70.50 Delivery of roll. Except in cities of the ~~first 1st~~ class the assessor shall, on or before the first Monday in ~~July or in towns, where the board of review meets on the last Monday of June, on or before the second last Monday in June~~ May, deliver the completed assessment roll ~~so completed~~ and all the sworn statements and valuations of personal property to the clerk of the town, city or village, who shall file and preserve the same in ~~his~~ the clerk's office.

SECTION 4. 70.53 of the statutes is amended to read:

70.53 Statement of assessment and exemptions. Upon the correction of the assessment roll as provided in s. 70.52, the clerks shall prepare and, on or before the 2nd Monday in ~~August~~ June, transmit to the supervisor of assessments for the taxation district a detailed statement of the aggregate of each of the several items of taxable property specified in s. 70.30, a detailed statement of each of the several classes of taxable real estate, entering land and improvements separately, as prescribed in s. 70.32 (2), the aggregate of all taxable property by elementary and high school district and by vocational, technical and adult education district, and a detailed statement of the aggregate of each of the several items of exempt real property as specified by the department of revenue, entering land and improvements separately. Failure to comply subjects the taxation district to the penalty provisions under s. 73.03 (5). The supervisor of assessments shall review and correct such statement and provide corrected copies to the county clerk with respect to the towns, cities and villages within each county, and to the secretary of revenue. Every county clerk shall, at the expense of the county, annually procure and furnish to each town, city and village clerk blanks for such statements, the form of which shall be prescribed by the department of revenue.

SECTION 5. 70.57 (1) of the statutes is amended to read:

70.57 (1) The department of revenue before ~~September~~ August 15 of each year shall complete the valuation of the property of each county, city, village and town of the state except that in counties having a county assessor system in which the county assessor is required under s. 70.99 (9m) to meet with the county board the value of each county, city, village and town shall be determined under sub. (4). From all the sources of information accessible to it the department shall determine and assess the value of all property subject to general property taxation in each county, city, village and town. It shall set down a list of all the counties, cities, villages and towns, and opposite to the name of each county, city, village and town, the valuation thereof so determined by it, which shall be the full value according to its best judgment. There shall also be prepared a list of all the counties of the state, with opposite the name of each county the valuation thereof so determined, which shall be certified by the secretary of revenue as the assessment of the several counties of the state made by the department, and be delivered to the department of administration. In any case where the department, through mistake or inadvertence, has assessed to any county a greater or less valuation for any year than should have been assessed to such county, it shall correct such error by adding to or subtracting from (as the case may be) the valuation of such county as determined by it at the next succeeding county assessment, the amount omitted from or added to the true valuation of such county in the former county assessment in consequence of such error, and the result shall be taken as the full value of such county for the latter year and a final correction of such error.

SECTION 6. 70.575 of the statutes is amended to read:

70.575 State assessment, time. The department, not later than ~~the first day of November~~ August 15 in each year, shall total the assessments of counties made by the

department of revenue pursuant to under s. 70.57, and ~~such the~~ total shall be known as the state assessment and shall be the full market value of all general property of the state liable to state, county and local taxes in the then present year. The department shall enter upon its records such state assessment.

SECTION 7. 70.995 (12) of the statutes is amended to read:

70.995 (12) The department of revenue shall prescribe a standard manufacturing property report form to be submitted annually on or before ~~May 25~~ March 1 by all manufacturers included in a classification specified in sub. (2). The report shall contain all information deemed necessary by the department and shall include, without limitation, income and operating statements, fixed asset schedules and a report of new construction or demolition. Submission of the report shall be mandatory and failure to submit the report shall result in denial of any right of ~~abatement~~ redetermination by the ~~board of review tax appeals commission~~. If any real or personal property is ~~intentionally or inadvertently~~ omitted or understated in the assessment roll in any of the next 5 previous years except 1973, 1972, 1971, 1970 and 1969, the value of the omitted or understated property shall be entered by the assessor once for each previous year of such omission or understatement designating each such additional entry as omitted or understated for the year 19.. (giving year of omission or understatement) and affixing a just valuation to each entry for a former year as the same should have been assessed according to the assessor's best judgment, and taxes shall be apportioned and collected on the tax roll for such entry.

SECTION 8. **Reconciliation.** (1) The treatment of sections 38.16 (1), 70.47 (1) and (3) (a), 70.50, 70.53, 70.57 (1), 70.575 and 70.995 (12) of the statutes by chapter 29, laws of 1977, is void.

(2) The treatment of section 121.06 (1) of the statutes by chapter 29, laws of 1977, section 1647 (13), is void.

SECTION 9. **Effective date.** This act takes effect on January 1, 1979.
