

1979 Senate Bill 85

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CHAPTER 95, Laws of 1979

AN ACT to amend 70.06 (2) and (3m), 70.07 (1), (2) and (6) and 70.47 (13) (a) of the statutes, relating to membership of Milwaukee's board of assessors, certification of the deputy tax commissioner and the dates for board of assessors meetings in Milwaukee, completion of the Milwaukee assessment rolls and filing assessment objections.

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

SECTION 1. 70.06 (2) and (3m) of the statutes are amended to read:

70.06 (2) (a) The tax commissioner shall divide ~~such~~ the city into districts for purposes of administration subject to approval of the common council. For the purpose of determining situs of personal property for assessment and taxation, the boundaries of ~~such~~ districts may be disregarded. The tax commissioner, with the approval of the common council, may redistrict the city or so much ~~thereof~~ of the city as ~~he~~ the tax commissioner deems necessary or ~~he~~ may create additional districts

(b) The tax commissioner shall appoint one assessor for each district and such other persons as are ~~hereinafter~~ enumerated in par. (c) who shall be residents of the city ~~of Milwaukee~~ and hold office in accordance with the civil service laws applicable to ~~such~~ the city, except in so far as the same is modified by sub. (3). ~~Such~~ The assessors, under the direction and supervision of the tax commissioner, shall assess all the taxable property in each ~~such~~ district; except that the tax commissioner may direct that the assessments of personal property or of ~~one or more of the classes~~ any class of real property referred to in s. 70.32 (2) may be made and administered without regard to the boundaries of ~~such~~ the administrative districts, in which event ~~he~~ the tax commissioner shall assign ~~one or more~~

assessors or such other persons ~~hereinafter~~ enumerated, ~~as he may designate, in par. (c)~~ to assess ~~one or more classes~~ any class of property in ~~one or more of such~~ any administrative districts; and ~~any person so designated and directed to assess any class of property shall certify to the assessment rolls in the same manner and to the same effect as an assessor provided that the number of assessors shall not be less than the total number of such administrative districts as determined by the tax commissioner and approved by the common council. Said district.~~

(c) ~~The tax commissioner may, with the approval of the common council, appoint one chief assessor, one or more chief appraisers, one or more supervising assessors and supervising appraisers, one or more property appraisers and such other expert technical personnel as he may deem the tax commissioner deems necessary in order that all valuations throughout the city shall be~~ are uniformly made in accordance with law. ~~Said~~ The chief assessor, chief appraisers appraiser and supervising assessors and supervising appraisers shall exercise such direction and supervision over assessment procedure and shall perform such duties in relation to the assessment of property as the tax commissioner ~~shall determine; they, together determines. Together with any property appraisers, appointed prior to February 1, 1953, the deputy tax commissioner, they~~ shall be members of the board of assessors and shall hold office in the same manner as assessors ~~as hereinbefore provided. Certification of the assessment roll shall be limited to the members of the board of assessors.~~

(d) In the event of the death, disability or removal of any district assessor, the tax commissioner may appoint any other assessor, chief assessor, chief appraiser, supervising assessor, supervising appraiser or property appraiser to act as assessor of the district in which ~~such~~ the death, disability or removal occurs.

(e) The assessors ~~and such~~, chief assessor, chief appraisers, supervising assessors and supervising appraisers and property appraisers ~~as may be appointed~~ shall devote their entire time and attention to the duties of their office and shall not actively engage in any other occupation.

(3m) Commencing with appointments made on or after January 1, 1977, no person may assume the office of tax commissioner, deputy tax commissioner, chief assessor, chief appraiser, supervising assessor, supervising appraiser or assessor appointed under sub. (2), unless certified by the department of revenue under s. 73.03 (2) (b) as qualified to perform the functions of the office of assessor. If a person who has not been so certified is appointed to the office, the office shall be vacant and the appointing authority shall fill the vacancy from a list of persons so certified by the department of revenue.

SECTION 2. 70.07 (1), (2) and (6) of the statutes are amended to read:

70.07 (1) In all 1st class cities of the first class the several assessors shall make their respective assessments available to the tax commissioner on or before the ~~second~~ 2nd Monday in April May in each year.

(2) The tax commissioner shall publish a class 3 notice, under ch. 985, that on the days ~~therein~~ named, the assessments for ~~said~~ the city will be open for examination by the taxable inhabitants ~~thereof of the city~~. On the 2nd Monday of April May the tax commissioner shall call together all of the assessors, and ~~such others as are~~ the other 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.

(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 in this subsection~~, 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 2nd Monday in ~~June~~ July. 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~~ the determination unless the person notifies the tax commissioner in writing, within 10 days, of the desire to present testimony before ~~such~~ the 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 the tax commissioner. The committees ~~so appointed~~ may at the direction of the tax commissioner 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~~ the board of review.

SECTION 3. 70.47 (13) (a) of the statutes is amended to read:

70.47 (13) (a) In ~~cities of the~~ 1st class cities all objections to the amount or valuation of real or personal property shall be first made in writing and filed with the tax commissioner on or before the 3rd Monday in ~~April~~ May. No person ~~shall be allowed~~ may, in any action or proceeding ~~to~~, question the amount or valuation of real or personal property in the assessment rolls of ~~such~~ the city unless objections ~~shall~~ have been so filed; ~~and the~~. The board may not waive the requirement that ~~such~~ such objection be in writing. If ~~such~~ the objections ~~shall~~ have been investigated by a committee of the board of assessors as provided in s. 70.07 (6), the board of review may adopt the recommendation of ~~such~~ the committee unless the objector ~~shall request~~ requests or the board ~~shall order~~ orders a hearing. At least 2 days' notice of the time fixed for ~~such~~ such hearing shall be given to the objector or attorney and to the city attorney of ~~such~~ the city. The provisions of the statutes relating to boards of review not inconsistent with this subsection ~~shall be applicable~~ apply to proceedings before the boards of review of ~~such~~ 1st class cities, except that the board need not adjourn until the assessment roll is completed by the tax commissioner, as required in s. 70.07 (6), but may immediately hold hearings on objections filed with the tax commissioner, and the changes, corrections and determinations made by ~~such~~ the board acting within its powers shall be prima facie correct. Appeal from ~~such~~ the determination shall be by writ of certiorari to the circuit court and shall be placed at the head of the circuit court calendar for an early hearing. No writ of certiorari shall issue to ~~said~~ the board of review unless the petition for ~~such~~ the writ ~~shall have~~ has been filed with the circuit court within 90 days after ~~said~~ the board of review has adjourned sine die.

SECTION 4. **Cross reference changes.** In the sections of the statutes listed in Column A, the cross references shown in Column B are changed to the cross references shown in Column C:

A	B	C
Statute Sections	Old Cross References	New Cross References
70.06 (3)	sub. (2)	sub. (2)(c)
70.06 (3m)	sub. (2)	sub. (2)(c)
70.06 (4)	sub. (2)	sub. (2)(c)
70.07 (2)	70.06 (2)	70.06 (2)(c)
