

**CHAPTER 132 , Laws of 1981**

AN ACT to amend 70.511 (2) (b) of the statutes, relating to disallowing interest on overassessments for delays caused by taxpayers.

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

SECTION 1. 70.511 (2) (b) of the statutes is amended to read:

70.511 (2) (b) If the reviewing authority reduces the value of the property in question, the taxpayer may file a claim for refund of taxes resulting from the reduction in value. The claim for refund shall be filed with the clerk of the municipality on or before November 1. The clerk of the municipality may charge each taxing district for which taxes were collected from the taxpayer its proportionate share of the claim for refund. The claim plus interest on it at the rate of 0.8 % per month shall be payable to the taxpayer from the municipality no later than January of the succeeding year. If the taxpayer requests a postponement of proceedings before the reviewing authority, interest on the claim shall permanently stop accruing at the date of the request. If the hearing is postponed at the request of the taxpayer, the reviewing authority shall hold a hearing on the claim within 30 days after the postponement is requested unless the taxpayer agrees to a longer delay. If the reviewing authority postpones the hearing without a request by the taxpayer, interest on the claim shall continue to accrue. In the case of manufacturing property assessed by the department of revenue under s. 70.995, the state shall pay the interest on the refund from the appropriation under s. 20.855 (4) (a), except that no interest may be paid if the reviewing authority determines under s. 70.995 (8) (a) that the value of the property was reduced because the taxpayer supplied false or incomplete information.

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