

**1983 Senate Bill 158**

Date of enactment: **April 20, 1984**  
Date of publication: **April 26, 1984**

**1983 Wisconsin Act 220**

AN ACT *to amend* 70.07 (6) and 70.51 (1) and (1a) of the statutes, *relating to* dates for completion of work by a board of assessors and board of review in 1st class cities.

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

SECTION 1. 70.07 (6) of the statutes is amended to read:

70.07 (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 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 ~~July~~ October. 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 the determination unless the person notifies the tax commissioner in writing, within 10 days, of the desire to present testimony before 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 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 the board of review.

SECTION 2. 70.51 (1) and (1a) of the statutes are amended to read:

70.51 (1) The board of review in all 1st class cities of the first class whether organized under general or special charter, after they shall have examined, corrected and completed the assessment roll of said city and not later than the first Monday in ~~October~~ November, shall deliver the same to the tax commissioner, who shall thereupon reexamine and perfect the same and make out therefrom a complete tax roll in the manner and form provided by law. All laws applicable to any such city relating to the making of such tax rolls shall apply to the making of the tax roll by said tax commissioner, except that the work of making said rolls shall be performed by the assessors and such other employes in the tax commissioner's office as the tax commissioner shall designate. After the completion of said tax roll in the manner provided by law, the tax commissioner shall annex a warrant in the form prescribed by law and signed by the tax commissioner and deliver the tax roll and warrant to the city treasurer of such city on the ~~third~~ 3rd Monday of December in each year.

(1a) If the board of review has not completed its work within the time limited by the first Monday in ~~October~~ November, it shall nevertheless deliver the assessment roll to the tax commissioner as therein required, and the tax commissioner shall thereupon perfect the same as though the board of review had fully completed its work thereon. In any case wherein the board of review alters the assessment after the first Monday of ~~October~~ November and before the treasurer is required to make the return of delinquent taxes, the assessment roll and the tax roll may be corrected accordingly in the manner provided in s. 70.73 (2), except that the consent of the treasurer shall not be required.

---