

1983 Senate Bill 580

Date of enactment: April 20, 1984
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1983 Wisconsin Act 241

AN ACT to amend 70.75 (1) (a) 1 and 70.75 (4); and to create 70.75 (1m) of the statutes, relating to repetitive petitions for reassessment of property.

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

SECTION 1. 70.75 (1) (a) 1 of the statutes, as affected by 1983 Wisconsin Act 27, is amended to read:

70.75 (1) (a) 1. The owners of taxable property in any taxation district, other than an assessment district within the corporate limits of any 1st class city, whose property has an aggregate assessed valuation of not less than 5% of the assessed valuation of all of the property in the district according to the assessment sought to be corrected, may submit to the department of revenue a written petition concerning the assessed valuation of their property. Subject to subd. 2 and sub. (1m), if the department finds that the assessment of property in the taxation district is not in substantial compliance with the law and that the interest of the public will be promoted by a reassessment, the department may order a reassessment of all or of any part of the taxable property in the district to be made by one or more persons appointed for that purpose by the department.

SECTION 2. 70.75 (1m) of the statutes is created to read:

70.75 (1m) ADDITIONAL REQUIREMENTS. The department may not proceed under sub. (1) (a) with respect to a petition filed by a property owner who owns more than 5% of the assessed valuation of all the property in a taxation district if within the 3 years preceding the date of the petition that person petitioned for reassessment and the department of revenue did not order a reassessment under sub. (1) or special supervision under sub. (3) unless, in addition to that property owner, an owner or owners of an additional 5% of the assessed valuation of the taxation district join in the petition. If a petition is denied under this subsection, the property owner who petitioned twice within a 3-year period shall pay 75% of the department of revenue's costs in respect to that petition. Payments under this subsection shall be made to the department of revenue for deposit in the appropriation under s. 20.566 (2) (h).

SECTION 3. 70.75 (4) of the statutes is amended to read:

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70.75 (4) Costs. ~~All~~ Except as provided in sub. (1m), all costs of the department of revenue in connection with reassessment or special supervision under this section shall be borne by the taxation district. These receipts shall be credited to the appropriation under s. 20.566 (2) (h). Past due accounts shall be certified on or before the 4th Monday of August of each year and included in the next apportionment of state special charges to local units of government.
