1983 Assembly Bill 619

Date of enactment: **April 20, 1984**
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1983 Wisconsin Act 277

AN ACT *to amend* 73.01 (5) (a) of the statutes, *relating to* appeals to the tax appeals commission and granting rule-making authority (suggested as remedial legislation by the tax appeals commission).

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

LAW REVISION COMMITTEE PREFATORY NOTE: This bill is a remedial legislation proposal, requested by the tax appeals commission, and introduced by the law revision committee under s. 13.83 (1) (c) 4 of the statutes. After careful consideration of the various provisions of this bill, the law revision committee has determined that this bill makes minor substantive changes in the statutes, and that these changes are desirable as a matter of public policy.

SECTION 1. 73.01 (5) (a) of the statutes, as affected by 1983 Wisconsin Act 27, is amended to read:

73.01 (5) (a) Any person who is aggrieved by a determination of the state board of assessors under s. 70.995 (8) (a) or who has filed a petition for redetermination with the department of revenue and who is aggrieved by the redetermination of the department may, within 60 days of the determination of the state board of assessors or, in all other cases, within 60 days after the redetermination but not thereafter, file with the clerk of the commission a petition for review of the action of the department and ~~4~~ the number of copies of the petition ~~with the clerk of the commission~~ required by rule adopted by the commission. The clerk of the commission shall transmit one copy to the department of revenue and to each party. In the case of appeals from manufacturing property assessments, the person assessed shall be a party to a proceeding initiated by a municipality. At the time of filing the petition, the petitioner shall pay to the commission a $5 filing fee which the commission shall deposit in the general fund. Within 30 days after such transmission the department, except for petitions objecting to manufacturing property assessments, shall file with the clerk of the commission an original and ~~3~~ the number of copies of an answer to the petition ~~with the clerk of the commission~~ required by rule adopted by the commission and shall serve one copy on the petitioner or the petitioner's attorney or agent. Within 30 days after service of the answer, the petitioner may file and serve a reply in the same manner as the petition is filed. Any person entitled to be heard by the commission under s. 76.38 (12) (a), 76.39 (4) (c) or 76.48 may file a petition with the commission within the time and in the manner provided for the filing of petitions in income tax cases. Such papers may be served as a circuit court summons is served or by certified mail. For the purposes of this subsection, a petition for review is considered timely filed if mailed by certified mail in a properly addressed envelope, with postage duly prepaid, which envelope is postmarked before midnight of the last day for filing.

> NOTE: This bill changes the time limit for petitioning the tax appeals commission for review of an assessment of manufacturing property from 15 days to 60 days. This change makes the appeal period consistent with the deadlines for filing appeals involving income, franchise, sales and use taxes and other tax matters.
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> This bill also changes the specific statutory requirements regarding the number of copies of a petition for review which must be submitted to the tax appeals commission, and the number of copies of an answer to the petition which must be filed with the tax appeals commission by the department of revenue. The bill permits the tax appeals commission to set the required number of copies of the petition and answer by rule. Under section TA 1.01 (3), Wis. adm. code, the tax appeals commission requires an original plus one copy of other filed documents.