

1993 Assembly Bill 777

Date of enactment: April 13, 1994
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1993 WISCONSIN ACT 292

AN ACT to amend 74.37 (2) (title), (a) and (b) 5., (3) (b) to (d), (6) and (7) of the statutes, relating to: allowing claims for excessive assessments to be made against counties that have county assessor systems.

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

SECTION 2. 74.37 (2) (title), (a) and (b) 5., (3) (b) to (d), (6) and (7) of the statutes are amended to read:

74.37 (2) (title) CLAIM. (a) A claim for an excessive assessment may be filed against the taxation district, or the county that has a county assessor system, which collected the tax.

(b) 5. Be served on the clerk of the taxation district, or the clerk of the county that has a county assessor system, in the manner prescribed in s. 801.11 (4) by January 31 of the year in which the tax based upon the contested assessment is payable.

(3) (b) The taxation district or county that has a county assessor system shall notify the claimant by certified or registered mail whether the claim is allowed or disallowed within 90 days after the claim is filed.

(c) If the governing body of the taxation district or county that has a county assessor system determines that a tax has been paid which was based on an excessive assessment, and that the claim for an excessive assess-

ment has complied with all legal requirements, the governing body shall allow the claim. The taxation district or county treasurer shall pay the claim not later than 90 days after the claim is allowed.

(d) If the taxation district or county disallows the claim, the claimant may commence an action in circuit court to recover the amount of the claim not allowed. The action shall be commenced within 90 days after the claimant receives notice by registered or certified mail that the claim is disallowed.

(6) EXCEPTION. This section does not apply in counties with a population of 500,000 or more ~~or in counties which have adopted a county assessor system~~.

(7) (title) COMPENSATION. If taxes are refunded under sub. (3), the governing body of the taxation district or county that has a county assessor system may proceed under s. 74.41.

SECTION 3. Initial applicability. (1) CLAIMS AGAINST CERTAIN COUNTIES. The treatment of section 74.37 (2) (title), (a) and (b) 5., (3) (b) to (d), (6) and (7) of the statutes first applies to taxes based on assessments as of the January 1 after publication.