

No. 76, S.]

[Published May 16, 1949.]

**CHAPTER 101.**

AN ACT to repeal 70.46 (2), (3), (6) and (7); to renumber 70.46 (4) and (5) to be 70.46 (2) and (3) respectively and 70.47 (7) to be 70.47 (13); to repeal and recreate 70.47 (1) to (6); to amend 70.46 (2) as renumbered; and to create 70.47 (7) to (12) of the statutes, relating to the duties and powers of boards of review.

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

SECTION 1. 70.46 (2), (3), (6) and (7) of the statutes are repealed.

SECTION 2. 70.46 (4) of the statutes is renumbered 70.46 (2) and is amended to read:

70.46 (2) The town, city, or village clerk and in cities of the first class the tax commissioner on such board of review shall be clerk thereof and shall keep an accurate record of all its proceedings. \* \* \*

SECTION 3. 70.46 (5) of the statutes is renumbered 70.46 (3).

SECTION 4. 70.47 (1) to (6) of the statutes are repealed and recreated to read:

70.47 BOARD OF REVIEW PROCEEDINGS: (1) TIME AND PLACE OF MEETING. The board of review shall meet annually on the second Monday of July. In towns and villages the board shall meet at the town or village hall. If there is no such hall, it shall meet at the clerk's office, or in towns at the place where the last annual town meeting was held. In cities the board shall meet at the council chamber and in cities of the first class in some place designated by the tax commissioner of such cities. A majority shall constitute a quorum.

(2) NOTICE. Notice of the time and place of meeting shall be posted by the clerk in at least 3 public places in the taxation district.

(3) SESSIONS. At its first meeting, the board of review shall receive the assessment roll and sworn statements from the clerk and prior to adjournment shall be in session at least one day from 10 a. m. to 4 p. m., except for a one hour recess for lunch, for taxpayers to appear and examine such assessment roll and other assessment data and be heard in relation to the assessment. If the assessment roll is not completed, the board shall adjourn for such time as shall be necessary to complete the roll, and shall post a written notice on the outer door of the place of meeting stating to what time said meeting is adjourned.

(4) ADJOURNMENT. The board may adjourn from time to time until its business is completed. If an adjournment be had for more than one day, a written notice shall be posted on the outer door of the place of meeting, stating to what time said meeting is adjourned.

(5) RECORDS. The clerk shall keep a record in the minute book of all proceedings of the board.

(6) BOARD'S DUTY. The board shall carefully examine the roll and correct all apparent errors in description or computation, and shall add all omitted property as provided in subsection (10). The board shall not raise or lower the assessment of any property except after hearing as provided in subsections (8) and (10).

SECTION 5. 70.47 (7) of the statutes is renumbered 70.47 (13).

SECTION 6. 70.47 (7) to (12) of the statutes are created to read:

70.47 (7) OBJECTIONS TO VALUATIONS. (a) Objections to the amount or valuation of property shall first be made in writing and filed with the clerk of the board of review prior to adjournment of public hearings by the board. The board may require such objections to be submitted on forms approved by the department of taxation. No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written objection has been filed and such person in good faith presented evidence to such board in support of such objections and made full disclosure before said board, under oath of all of his property liable to assessment in such district and the value thereof. The requirement that it be in writing may be waived by express action of the board.

(b) Upon receipt of an objection, the board shall establish a time for hearing the objection. At least 48 hours notice of the time of hearing must be given to the objector or his attorney, and to the municipal attorney and assessor. Where all parties are present and waive such notice in the minutes, the hearing may be held forthwith.

(8) HEARING. The board shall hear upon oath all persons who appear before it in relation to the assessment, and on such hearing shall proceed as follows:

(a) The clerk shall swear all persons testifying before it in relation to the assessment.

(b) The owner or his representatives and his witnesses shall first be heard.

(c) The board may examine under oath such persons as it believes have knowledge of the value of such property.

(d) It may and upon request of the assessor shall compel the attendance of witnesses and the production of all books, inventories, appraisals, documents and other data which may throw light upon the value of property.

(e) The clerk shall take notes of the testimony taken. The board may, upon its own motion and shall upon request of any person filing an objection order that all proceedings be taken in full by a stenographer or by a recording device, the expense thereof to be paid by the district. The board may order that the notes be transcribed, and in case of an appeal or other court proceedings they shall be transcribed. In case the proceedings are transcribed or recorded, copies of the transcript shall be promptly supplied to anyone requesting the same at his expense.

(9) CORRECTION OF ASSESSMENTS. From the evidence before it the board shall determine whether the assessor's valuation is correct. If too high or too low, it shall raise or lower the same accordingly.

(10) ASSESSMENT BY BOARD. If the board has reason to believe, upon examination of the roll and other pertinent information, that other property, the assessment of which is not complained of, is assessed above or below the general average of the assessment of the taxation district, or is omitted, the board shall:

(a) Notify the owner, agent or possessor of such property of its intention to review such assessment or place it on the assessment roll and of the time and place fixed for such hearing in time to be heard before the board in relation thereto, provided the residence of such owner, agent or possessor be known to any member of the board or the assessor.

(b) Fix the day, hour and place at which such matter will be heard.

(c) Subpoena such witnesses as it shall deem necessary to testify concerning the value of such property and the expense incurred shall be a charge against the district.

(d) At the time appointed proceed to review the matter as provided in subsection (8).

(11) PARTIES. In all proceedings before the board the taxation district shall be a party in interest to secure or sustain an equitable assessment of all the property in the taxation district.

(12) SAVING CLAUSE. Nothing herein contained shall be construed to alter or repeal any of the provisions of section 70.35.

Approved May 12, 1949.