

No. 260, S.]

[Published July 22, 1955.

CHAPTER 399

AN ACT to amend 70.51 (1a) of the statutes, relating to refund of tax resulting from a correction of assessment by the board of review.

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

70.51 (1a) of the statutes is amended to read:

70.51 (1a) * * * *If the board of review shall not have completed its work within the time limited by the first Monday in 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; provided, that in any case wherein the board of review shall alter the assessment after the first Monday of November and before the treasurer shall be required to make his 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. Notwithstanding any other provision of the statutes, * * * if the board of review shall not have completed its review of the assessment roll by the date on which the treasurer is required to make his return of delinquent taxes any corrections in the assessment roll by the board of review made after such date which result in raising the assessment shall be reflected by the assessor in the following year in the manner provided by s. 70.43, and if such corrections result in decreasing the assessment, in the absence of a review by the court from such correction, if the tax has been paid, that portion of the tax predicated on the portion decreased may be refunded by the governing body of the city and the county at any time upon application of the taxpayer within 3 years at any time after * * * such correction is made by the board of review. If the tax has become delinquent or has gone to tax sale, the city and county respectively may reduce the amount of the tax or tax certificate by the amount of the reduction caused by the over assessment. The amount of any such refund or reduction made by the county shall be charged back to the city as an erroneous assessment.*

Approved July 14, 1955.