

No. 259, A.]

[Published August 1, 1957.

**CHAPTER 441**

AN ACT to amend 70.64 (3) (a) and (4) to (12) ; to repeal and recreate 70.64 (1) ; and to create 70.64 (13) and (14) of the statutes, relating to appeals from county assessments of general property for tax purposes.

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

SECTION 1. 70.64 (1) of the statutes is repealed and recreated to read:

70.64 (1) BY WISCONSIN BOARD OF TAX APPEALS. The assessment and determination of the relative value of taxable general property in the several taxation districts of any county, made by the county board under s. 70.61, may be reviewed, and a redetermination of the value of such property may be made by the Wisconsin board of tax appeals, upon appeal to said board of tax appeals by any taxation district in such county. The filing of such appeal in the offices of the board of tax appeals by any one or more taxation districts shall impose upon the board the duty, under the powers conferred upon it by s. 73.01 (5) (a) to review the taxation district assessment complained of and if, in its judgment upon full investigation, the board finds such assessment to be unequal and discriminatory, to correct such assessment to bring it into substantial compliance with law and such duty shall not be impaired or set aside by any action, subsequent to such filing, by any one or more of the taxation districts taking the appeal. Such appeal shall be taken and such review and redetermination shall be made in the manner provided in subs. (2) to (12), and under such rules governing the procedure therein, not inconsistent with law, as may be prescribed by the board.

SECTION 2. 70.64 (3) (a), (4) to (12) of the statutes are amended to read:

70.64 (3) (a) That the taxation district, naming the same, appeals to the \* \* \* *Wisconsin board of tax appeals* from the taxation district assessment made by the county board under \* \* \* s. 70.61, specifying the date of such assessment.

(4) Upon the filing of such declaration, the county clerk without delay shall prepare a certified copy thereof, together with a certified copy of the taxation district assessment of the county board from which such appeal is taken and of the record of the proceedings of the board in relation thereto and a complete list of the members of the county board

and the post office address of each, and transmit such copies to the \* \* \* *board of tax appeals*. Upon receipt of such copies the \* \* \* *board of tax appeals* shall make an order stating that such appeal has been taken, naming the taxation district or taxation districts in whose behalf the same is taken, and fixing a time and place for a preliminary hearing upon such appeal. The \* \* \* *board of tax appeals* shall transmit copy of such order to the county clerk and a like copy to the clerk of each taxation district in the county.

(5) Not later than the time fixed for such preliminary hearing, unless such time be enlarged by order of the \* \* \* *board of tax appeals*, any town, city or village may cause an appearance to be entered in its behalf before said \* \* \* *board* in support of such appeal and uniting with the appellant for the relief demanded; and by verified petition or statement showing grounds therefor may apply for other or further review and redetermination than that demanded in the declaration on such appeal. Within the like time any town, city or village in such county may in like manner have its appearance entered in opposition to such appeal and to the relief demanded. Such appearances shall be authorized in the manner for authorizing an appeal as provided in sub. (2). When so authorized the interests of the town, city or village authorizing the same shall be in the charge of the chairman, mayor or president thereof unless otherwise directed by the body authorizing such appearance; and attorneys may be employed in that behalf. In such appearances any 2 or more of the towns, cities and villages of said county may join if united in support of or in opposition to such appeal.

(6) The hearing may be adjourned, in the discretion of the \* \* \* *board of tax appeals*, as often and to such times and places as may be necessary in order to determine the facts. In addition to receiving at such hearing testimony offered by the taxation districts, sworn statements may be presented by any district within such reasonable time thereafter as the \* \* \* *board of tax appeals* may determine. The \* \* \* *board* may also consider in the final determination of the issue all the facts and data in the possession of the \* \* \* *board* bearing upon the value of the taxable general property in any or all of the taxation districts of the county. If satisfied that no substantial injustice has been done in the taxation district assessment appealed from, the \* \* \* *board* in its discretion may dismiss such appeal. If satisfied that substantial injustice has been done in the taxation district assessment, the \* \* \* *board* shall determine to revalue any or all of the taxation districts in the county, which it may deem necessary, in a manner which in its judgment is best calculated to secure substantial justice. \* \* \*

(7) The \* \* \* *board* shall then proceed to redetermine the value of the taxable general property in such of the taxation districts in the county as it may deem necessary. It shall have authority in its discretion to include in such redetermination other taxation districts than first determined upon and may include all of the taxation districts in said county, if at any time during the progress of its investigations or revaluations it shall be satisfied that such course is necessary in order to accomplish substantial justice and to secure relative equality as between all the taxation districts in such county. It shall make careful investigation of the value of taxable general property in the several taxation districts to which such review and redetermination shall extend, in any manner which in its judgment is best calculated to obtain the fair, full value of such property. For that purpose the \* \* \* *board* may employ such experts and other assistants as may be necessary, and fix their compensation. In making such investigations the \* \* \* *board* and all persons employed therein by the \* \* \* *board* shall have and possess all the power and authority possessed by assessors so far as applicable, including authority to administer oaths and to examine property owners and wit-

nesses under oath as to the quantity and value of the property subject to assessment belonging to any person or within any taxation district to which the investigation shall extend.

(8) The \* \* \* *board* shall have authority in its discretion at any time before its final determination to appoint a time and place within such county at which it will hear evidence and arguments relevant to the matters under consideration upon such appeal. The time to be devoted to such hearings may be limited as the \* \* \* *board* in its discretion \* \* \* *directs*. At least 10 days before the time fixed for such hearings, the \* \* \* *board* shall cause notice thereof to be mailed to the county clerk and to the attorney or other representative of each town, city and village in whose behalf an appearance has been entered in the matter of such appeal.

(9) The \* \* \* *board of tax appeals* may take testimony. Witnesses summoned at the instance of said \* \* \* *board* shall be compensated at the rates provided by law for witnesses in courts of record, the same to be audited and paid the same as other claims against the state, upon the certificate of said \* \* \* *board*. If any property owner or other person \* \* \* *makes* any false statement to said \* \* \* *board* or to any person employed by it upon any matter under investigation he shall be subject to all the forfeitures and penalties imposed by law for false statements to assessors and boards of review.

(10) The \* \* \* *board of tax appeals* shall make its determination upon such appeal without unreasonable delay and shall file a copy thereof in the office of the county clerk. In such determination the \* \* \* *board* shall set forth the relative value of the taxable general property in each town, city and village of such county as found by them, and what sum, if any, shall be added to or deducted from the aggregate value of taxable property in each such taxation district as fixed in the determination of the county board from which such appeal was taken in order to produce a relatively just and equitable taxation district assessment. Such determination shall be final and conclusive.

(11) The determination of the \* \* \* *board* shall not affect the validity of taxes apportioned in accordance with the taxation district assessment from which such appeal was taken; but if it \* \* \* *is* determined upon such appeal that such taxation district assessment is relatively unequal, such inequality shall be remedied and compensated in the apportionment of state and county taxes in such county next following the determination of said \* \* \* *board* in the following manner: Each town, city and village whose valuation in such taxation district assessment was determined by said \* \* \* *board* to be relatively too high shall be credited a sum equal to the amount of taxes charged to it upon such unequal assessment in excess of the amount equitably chargeable thereto according to the determination of the \* \* \* *board*; and each town, city and village whose valuation in such taxation district assessment was determined by said \* \* \* *board* to be relatively too low shall be charged, in addition to all other taxes, a sum equal to the difference between the amount charged thereto upon such unequal assessment and the amount which should have been charged thereto according to the determination of the \* \* \* *board*. The \* \* \* *board* shall aid the county clerk in making proper computations.

(12) The \* \* \* *board of tax appeals* shall transmit to the county clerk with its determination on such appeal a statement of all expenses incurred therein by or at the instance of the \* \* \* *board*, which shall include the actual expenses of the \* \* \* *board* and regular employes of the \* \* \* *board*, the compensation and actual expenses of all other persons employed by it and the fees of officers employed and witnesses summoned at its instance. A duplicate of such statement shall be filed in the office of the director of budget and accounts. Such expenses shall

be audited upon the certificate of the \* \* \* *board*, and paid out of the state treasury, in the first instance, as other claims against the state are audited and paid. The amount of such expenses, shall be a special charge against such county and shall be included in the next apportionment and certification of state taxes and charges, and collected from such county, as other special charges are certified and collected. Unless otherwise directed by the \* \* \* *board* in its determination upon such appeal, the county clerk, in the next apportionment of state and county taxes, shall apportion the amount of such special charges to and among the towns, cities and villages in such county whose relative valuations were increased in the determination of the \* \* \* *board* in proportion to the amount of such increase in each of them respectively. The apportionment of such expenses shall be set forth in the determination of the \* \* \* *board*. The amount so apportioned to each such town, city and village shall be charged upon its tax roll and shall be collected and paid over to the county treasurer as other state taxes and special charges are collected and paid.

SECTION 3. 70.64 (13) and (14) of the statutes are created to read:

70.64 (13) PROCEDURES. The provisions of s. 73.01, insofar as consistent with this section, shall be applicable to proceedings under this section.

(14) EFFECTIVE DATE. The amendments to this section contained in ch. 441, laws of 1957, shall be effective with respect to county assessments made under s. 70.61 in 1958 and thereafter.

Approved July 24, 1957.

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