

No. 241, S.]

[Published May 16, 1949.

CHAPTER 103.

AN ACT to amend section 70.47 (7) of the statutes, relating to limitation of appeals from the board of review in cities of the first class.

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

70.47 (7) is amended to read:

70.47 (7) In cities of the first class all objections to the amount or valuation of real or personal property shall be first made in writing and filed with the tax commissioner on or before the third Monday in July. No person shall be allowed in any action or proceeding to question the amount or valuation of real or personal property in the assessment rolls of such city unless objections shall have been so filed; *and the board may not waive the requirement that such objection be in writing.* If such objections shall have been investigated by a committee of the board of assessors as provided in * * * section 70.07 (6), the board of review may adopt the recommendation of such committee unless the objector shall request or the board shall order a hearing. At least * * * 2 days' notice of the time fixed for such hearing shall be given to the objector or his attorney and to the city attorney of such city. The provisions of the statutes relating to boards of review not inconsistent with this subsection shall be applicable to proceedings before the boards of review of such cities, *except that the board need not adjourn until the assessment roll is completed by the tax commissioner, as required in section 70.07 (6), but may immediately hold hearings on objections filed with the tax commissioner, and the changes, corrections and determinations made by such board acting within its powers shall be prima facie correct.* Appeal from such determination shall be *by writ of certiorari* to the circuit court and shall be placed at the head of the circuit court calendar for an early hearing. *No writ of certiorari shall issue to said board of review unless the petition for such writ shall have been filed with the circuit court within ninety days after said board of review has adjourned sine die.*

Approved May 12, 1949.