

No. 414, S.]

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CHAPTER 237

AN ACT to create 70.47 (9b) of the statutes, relating to payment of taxes when board of review or appeal proceedings are pending.

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

70.47 (9b) of the statutes is created to read:

70.47 (9b) TAX PAYMENTS. In the event the board of review has not completed its review or heard an objection to an assessment on real or personal property prior to the date the taxes predicated upon such assessment are due, or in the event there is an appeal as provided in s. 70.47 (9a) and 74.73 (4) from the correction of the board of review to the court, the time for payment of such taxes as levied is the same as provided in ch. 74 and if not paid in the time prescribed, such taxes are delinquent and subject to the same provisions as other delinquent taxes.

Approved June 14, 1955.
