

**1983 Senate Bill 495**

Date of enactment: **April 23, 1984**  
Date of publication: **April 30, 1984**

**1983 Wisconsin Act 322**

**AN ACT to renumber and amend 70.665 (intro.), (1) and (2) and 70.665 (3) of the statutes, relating to the contents of property tax statements prepared by the clerks of taxation districts.**

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

SECTION 1. 70.665 (intro.), (1) and (2) of the statutes, as affected by 1983 Wisconsin Act 27, are renumbered 70.665 (1) (intro.), (a) and (b) and 70.665 (1) (b), as renumbered, is amended to read:

70.665 (1) (b) Show the assessed value of the property as it appears on the tax roll and the estimated fair market value of the property. The clerks shall also include with the tax bill an explanation as prescribed by the department of revenue of the procedure used to establish the estimated fair market value. For the purpose of this ~~subsection~~ paragraph, the "estimated fair market value" of taxable property is the quotient of the assessed value of the property divided by the assessment ratio of all taxable property in the taxation district for the same year as determined by the department of revenue.

SECTION 2. 70.665 (3) of the statutes, as created by 1983 Wisconsin Act 27, is renumbered 70.665 (2) and amended to read:

70.665 (2) ~~include~~ The real property tax bills prepared by the clerks of each taxation district shall include a notice ~~provided~~ prescribed by the department of revenue that the taxpayer may be eligible for the homestead credit.

SECTION 3. **Effective date.** This act takes effect on January 1, 1984, or the day following publication, whichever is later.

---