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Biennial Report - Wisconsin Tax Commission Volume a - 4 (Paperback)

By Wisconsin Tax Commission

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Excerpt: . cover the part he considers within his district leaving others to do the same. Of course the taxes extended against assessments so made are not legally enforceable except perhaps in the district in which the entire property should have been assessed, but usually, it is believed, the irregularity has been waived by voluntary payment of the taxes. Where attempts have been made to follow the statute, the assessors have sometimes been unable to agree on the basis for the tax apportionment, and no provisions exist for the adjustment of the matter where such disagreement occurs. There are no provisions requiring the owners of such properties to furnish the data needful for making the apportionment; nor are there adequate provisions for securing the information requisite for making an intelligent valuation of the property and franchises as a whole. The situation is sometimes further complicated by...



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