

No. 128, S.]

[Published May 2, 1901.

CHAPTER 236.

AN ACT relating to electric light plants.

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

City may furnish service without limits. SECTION 1. Every city which owns and operates an electric light plant may supply light not only to such city and its inhabitants but also to dwellings or places of business outside the boundaries of such city by means of a line or lines of poles and wires extended outside of said boundaries.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved April 27, 1901.

No. 214, S.]

[Published April 30, 1901.

CHAPTER 237.

AN ACT constituting the commissioner of taxation, the first and second assistant commissioners of taxation a state board of assessment and to repeal section 1069 of the statutes of 1898.

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

To constitute state board of assessment. SECTION 1. The commissioner of taxation, the first assistant commissioner of taxation and the second assistant commissioner of taxation shall constitute a state board of assessment. The secretary of the commissioner of taxation shall be the secretary of said board.

Powers and duties of board. SECTION 2. The said board shall have access to all books, papers, documents, statements or

accounts on file or of record in any of the departments of the state. It shall have like access to all books, papers, documents, statements and accounts on file or of record in counties, towns, cities, villages and assessment districts, and the officers thereof shall in form prescribed by said board make returns to it of all information which may be called for. Said board shall have the power, by a summons signed by a member of said board and served in like manner as a subpoena issued from courts of record, to compel witnesses to attend and give evidence. Any member of the board or the secretary thereof is authorized to administer the oath to witnesses. The attendance of any witness may be compelled by attachment issued by any circuit court upon proper showing that such witness has been duly served with the summons and has refused to appear before said board. In case of the refusal of a witness to produce books, papers, documents or accounts, or to give evidence on matters material to the hearing, such refusal shall be reported to the attorney general, who shall thereupon institute proceedings in the proper circuit court to compel such witness to testify or produce books and papers and to punish him for the refusal. The person serving such summons shall receive the same compensation as now allowed to sheriffs or other officers for serving subpoenas. The person appearing before said board in obedience to the summons shall, in the discretion of the board, receive the same compensation as a witness in the circuit court, to be audited by the secretary of state on the certificate of a member of said board. Any person, co-partnership, association, company or corporation doing business in this state shall make such reports to said board as may be required, and their books, accounts and papers shall be open to the inspection and examination of said board and such such person as said board may designate.

When to meet; duty of secretary of state; assessment and journal of proceedings. SECTION 3. The state board of assessment shall meet at the capitol on the third Wednesday of May in each year and continue in session from day to day, unless adjourned for a longer time, for such period as may be necessary not later than the first day of September for the valuation of the property of the state. The secretary of state shall prepare and lay before said board the latest statistics of population, local valuation of property and such other statistical information as he may be able to obtain in relation to the several counties in the state which in his judgment will assist said board in its deliberations. The board shall carefully examine said statistics, and from all the sources of information accessible to it shall determine and assess the relative value of all property subject to taxation in

each county. It shall set down in a list all the counties, opposite to the name of each county the valuation thereof so determined by it, which shall be the full value according to its best judgment. The list so prepared shall be certified by said state board of assessment or a majority thereof and the secretary of said board as the state assessment made by the same, and be delivered with the journal of the proceedings of the board to the secretary of state. In any case where such board, through mistake or inadvertance has assessed to any county a greater or less valuation for any year than should have been assessed to such county, said board shall correct such error by adding to or subtracting from (as the case may be) the valuation of such county as determined by it at the next succeeding state assessment the amount omitted from or added to the true valuation of such county in the former state assessment in consequence of such error, and the result shall be taken as the true valuation of such county for the latter year and a final correction of such error.

Production of papers; attendance of witnesses. SECTION 4. The said board shall have the power to make such rules, orders and regulations for making and filing complaints by counties, the attendance of witnesses, the production of books, records and papers and the mode of procedure as may be deemed necessary, not inconsistent with the laws of the state.

Payment of fees and expenses. SECTION 5. The said board shall have authority to direct that the fees for the attendance of witnesses and officers and other expenses for evidence shall be paid by the county making complaint to said board which is determined adversely to such county, as justice may require, and when such costs and fees are directed to be paid by any county the amount thereof shall be certified to the secretary of state and by him apportioned to such county with the state taxes and be levied and collected upon the property of such county with said state taxes.

Statutes repealed. SECTION 6. Section 1069 of the statutes of 1898 is hereby repealed.

SECTION 7. This act shall take effect and be in force from and after its passage and publication.

Approved April 27, 1901.