

(\$141,878.05) transferred to the normal school fund under the acts of 1891 and 1893. Upon such computation being completed and within three months after the publication of the act, the commissioners shall certify to the secretary of state the sum due to each county now existing, and the secretary of state shall draw his warrant to each such county for the amount due to it from such funds, and the state treasurer shall pay the same and charge the payments so made to so much of the drainage funds as shall be to the credit of such funds, and the balance from the general fund. In case of counties which have already received as much or more than their share of said funds, no payment from the drainage or indemnity funds shall be made to them until sufficient sums have been collected to the credit of such funds to again entitle them to a share thereof. The true intent and meaning of this act is to pay to each county and town its true share of said funds other than the amount carried to the normal school fund by the acts of 1891 and 1893, and to reimburse from the general fund any county or town which has not been paid its full share from said funds by reason of overpayments to any other town or county, and this act shall be liberally construed to effect the purpose aforesaid. There is hereby appropriated from the general fund a sufficient sum of money to carry out the purposes of this act.

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

Approved May 15, 1901.

No. 388, A.]

[Published June 15, 1901.

## CHAPTER 445.

AN ACT to create the office of county supervisor of assessment, with power to supervise and investigate the work of all local assessors in the county.

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

**County board to elect supervisor; vacancy.** SECTION 1. The county board of all counties, at the annual session in November in 1901 and every third year thereafter, shall elect a county su-

pervisor of assessment who shall hold his office for three years from the first Monday in January following such election and until his successor is elected and qualified. The county board at the annual or special session may fill any vacancy in said office for the unexpired term. The county board may remove said officer for incompetency, fraud or wilful neglect of duty, upon charges preferred, served and ten day's notice of the hearing given him.

**Qualifications for office; bond; county to pay commission for.**

SECTION 2. Such county supervisor of assessment shall be an elector and householder of the county not less than four years before the date of such election. Such officer, before entering upon his duties, shall give a bond to the state of Wisconsin signed by an authorized surety company in the sum of five thousand dollars conditioned for the faithful and impartial discharge of his duties, to be approved by the county judge and shall take and subscribe an oath or affirmation to support the constitution of the United States and of this state and to faithfully, impartially and honestly discharge the duties of his office, which bond and oath of office shall be filed in the office of the clerk of the circuit court. The commission of the surety company signing the bond shall be paid out of the county treasury.

**Salary of supervisor; deputies.** SECTION 3. The county board at the annual session at which such board shall elect a county supervisor of assessment, and prior to such election, shall fix the compensation of such officer which shall not be increased or decreased during his term of office, but the compensation of said officer shall not exceed the sum of four dollars for each day actually employed in the work of such office, which shall include all his expenses. The county board may authorize the county supervisor of assessment to appoint one or more deputies with the same power as said county supervisor, whose compensation and term of service shall be fixed by the county board, which shall not exceed the compensation or term of service of the supervisor of assessment.

**Power of supervisor; meeting of assessors.** SECTION 4. The county supervisor of assessment shall have full and complete supervision and direction of the work of the town, city and village assessors of the county and shall annually, on or before the last Tuesday of April, call a meeting of all the assessors of the county for conference and instruction relative to the duties of such assessors in the valuation and assessment of all kinds and classes of property subject to taxation under the laws of the

state. All town, city and village assessors upon notice from said county supervisor by mail, shall attend such meeting, and shall receive the sum of three dollars for attending such meeting, and six cents per mile for travel from their residence to the county seat and returning.

**To visit taxing districts.** SECTION 5. Such officer shall as often as may be necessary during each year, personally visit each town, city and village in his county. He shall have access to all public records, books and papers of officers throughout the county and shall make a full and complete examination of the same and all matters and subjects relative to the assessment and taxation of property to the end that he may secure accurate knowledge and full information of the assessment of property in the several assessment districts in his county.

**Examination and testing of work of assessors.** SECTION 6. The county supervisor of assessment shall examine and test the work of assessors during the progress of the assessments and shall have the power to personally value and assess different kinds and classes of property previously assessed by the assessor, so that he may ascertain whether such assessor is assessing property at full value or is omitting property subject to taxation from the roll. Said officer shall have all the rights and powers of an assessor for the examination of persons and property and for the discovery of property subject to taxation. If such officer shall ascertain that any property is omitted or not assessed according to law, he shall bring the same to the attention of the assessor of the proper district and if such assessor shall neglect or refuse to correct the assessment to conform to law, the said county supervisor shall report the facts in writing to the clerk of the board of review in said district at or before the meeting of such board and such clerk shall lay the same before the board of review for its action.

**Removal of assessor, when.** SECTION 7. Said supervisor of assessment whenever he ascertains or has good reason to believe that any assessor is guilty of a violation of law, he is authorized and empowered to make complaint to the presiding judge for the removal of such assessor. The district attorney shall attend and prosecute such proceedings for removal.

**Report of supervisor to county board.** SECTION 8. The said supervisor of assessment shall make a report to the county board before each annual session, showing in detail the work of assessors in each of the several districts, the failure, if any, of assessors or property owners to comply with the law, the relative

assessed and true value of property in each assessment district and all such information and statistics he may obtain which will be of assistance to the county board in determining the relative value of all taxable property in each town, city and village in the county. A copy of such report and all statistics accompanying the same shall be filed with the state tax commission.

**Re-assessment of taxable property; purpose of.** SECTION 9. The county board in order to test the accuracy of the assessment made in any assessment district for any year and to secure information for the better equalization of values between taxing districts, may direct the county supervisor of assessment to make a reassessment of all the taxable property in such assessment district for the same year, and to report the same in the form of an assessment roll to the county board at its next annual session. In making such re-assessment, the value of the property shall be fixed as nearly as may be as of the time the original assessment was made, and such supervisor shall have the powers and be governed by the rules provided by law for assessors in the assessment of property for taxation. In case the aggregate valuation of taxable property as determined by such reassessment shall be ten percent. or more in excess of the aggregate valuation thereof as fixed by the original assessment the compensation paid by the county to the supervisor of assessment or his deputy during the time employed in making the re-assessment not exceeding ninety days in one year for the re-assessment in one district shall be charged to such assessment district, and included as a special charge in the next apportionment of the county and taxed thereto.

**Power of state tax commission over; meeting of supervisors.** SECTION 10. The county supervisors of assessment shall be under the supervision and direction of the state tax commission. The state tax commission shall call a meeting of the county supervisors of assessment at the capitol at a time to be appointed in the month of February in each year, for a conference on the subject of taxation, the administration of the laws and for the instruction of such officers in their duties. The actual expenses of such officers in attending the annual meeting shall be paid out of the county treasury upon proper vouchers approved by the chairman and clerk of the county board.

**Cities of first class exempt.** SECTION 11. Cities of the first class having a population of one hundred and fifty thousand or over shall not be subject to the provisions of this act.

SECTION 12. This act shall take effect and be in force, from and after its passage and publication.

Approved May 15, 1901.

No. 140, A.]

[Published May 23, 1901.

## CHAPTER 446.

AN ACT to prohibit the use of a corporate name for the purpose of conducting any business or occupation in the state of Wisconsin, unless the same be duly registered in the county where the same is located, with the register of deeds of said county, showing the name or names of such person or persons doing business under such corporate name.

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

**Penalty for unlawful use of corporate name.** SECTION 1. Any person or persons who shall engage in or advertise any mercantile or commission business under a name purporting or appearing to be a corporate name, with intent thereby to obtain credit, and which name does not disclose the real name or names of one or more of the persons engaged in said business, without first filing in the office of the register of deeds of the county wherein his or their principal place of business may be, a verified statement disclosing and showing the name or names of all persons using such name, shall be deemed guilty of a misdemeanor and on conviction thereof shall be punished by a fine not to exceed one thousand dollars or by imprisonment in the county jail not more than one year.

**Use of, evidence of obtaining credit.** SECTION 2. The adoption of and advertising of any business under any name in its form corporate and not disclosing the name of one or more persons connected with said business, shall be legal evidence that such name is or was adopted or used for the purpose of obtaining credit.

SECTION 3. This act shall take effect and be in force, from and after its passage and publication.

Approved May 15, 1901.