

of the laws of 1905, entitled "An act to provide for the use of the pocket ballot and coupon voting system and to amend section 45 of the statutes of 1898," be adopted?

SECTION 21. This act shall take effect and be in force from and after its passage and publication, subject to all provisions herein contained for its submission to the people for their ratification or rejection.

Approved June 21, 1905.

No. 703, A.]

[Published June 29, 1905.]

## CHAPTER 523.

AN ACT relating to the office of county supervisor of assessment and to amend chapter 445 laws of 1901.

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

**County board to elect supervisor; vacancies.** SECTION 1. Section 1 of chapter 445 of the laws of 1901 is hereby amended so as to read as follows: Section 1.\* *The county board of every county at the annual meeting in November, 1901, and at the annual meeting every third year thereafter shall elect a county supervisor of assessment who shall hold his office for three years from the first Monday in January following such annual meeting and until his successor is elected and qualified. If any vacancy shall occur in said office it may be filled by the county board at an annual meeting or at any special meeting called for that purpose; provided, that in case any such board shall fail to elect a supervisor of assessment at the annual meeting herein designated for that purpose, or shall fail to fill any vacancy within thirty days after it shall occur, the commissioner of taxation shall appoint a suitable person to hold such office and discharge the duties thereof and shall also fix the rate of compensation of such appointee within the limits herein prescribed. The*

\*Entire section is rewritten.

*person so appointed or chosen to fill a vacancy as above provided shall, after qualification, hold said office for the remainder of the term in which such vacancy shall occur or for which such election should have been made, and until his successor shall be chosen and qualified. The county board or the commissioner of taxation may remove any supervisor for incompetency, fraud or wilful neglect of duty, upon charges preferred and ten days' notice in writing of the hearing thereon. A copy of such charges shall be included in such notice or served therewith.*

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

SECTION 2. Section 2 of said chapter 445 is hereby amended so as to read as follows: Section 2. *No member of the county board shall be eligible to the office of supervisor of assessment during the term for which he was elected or chosen a member of such board. No person shall be eligible to such office unless he shall have been an elector and householder of the county continuously for three years immediately preceding the date of his election. Such officer before entering upon his duties shall give a bond to the state of Wisconsin signed by an authorized surety company, \* \* \* 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, imparitally and honestly discharge the duties of his office. Such bond and oath of office shall be filed in the office of the clerk of the circuit court. Such bond shall be in the penal sum of five thousand dollars unless the county board before the election of such officer shall fix the amount at a different sum: but the penalty of such bond shall in no case be less than one thousand dollars. The commission of the surety company signing such bond shall be paid out of the county treasury.*

**Salary of supervisor; deputy.** SECTION 3. Section 3 of said chapter 445 as amended by chapter 316 of the laws of 1903 is hereby further amended so as to read as follows: Section 3. *The county board at the annual meeting 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 nor be less than three dollars for each day actually employed in the work of such office, which compensation shall include all his expenses except for stationery, blanks, and postage. The*

county board, at the time of fixing the rate of compensation of the supervisor of assessment, may, by resolution adopted by majority vote of two-thirds of the members thereof, limit the number of days in each year for which such officer shall receive compensation for his services; provided that in counties in which the value of the property therein subject to taxation under the general assessment laws as last determined by the state board of assessment, shall not exceed ten million dollars, such limit shall not be a less number of days than seventy-five nor more than one hundred; in counties in which such value shall exceed ten million dollars such limit shall not be less than one hundred days nor more than one hundred twenty-five days; in counties in which such value shall exceed twenty million dollars such limit shall not be less than one hundred twenty-five days nor more than one hundred fifty days; in counties in which such value shall exceed thirty million dollars such limit shall not be less than one hundred fifty days nor more than one hundred seventy-five days; in counties in which such value shall exceed forty million dollars such limit shall not be less than one hundred seventy-five days nor more than two hundred days; and in counties in which such value shall exceed fifty million dollars such limit shall not be less than two hundred days. The compensation of the supervisor of assessment for services and postage shall be provisionally audited by the county clerk at the end of each month upon filing with such clerk a duly verified statement showing the number of days actually employed and the amount of postage necessarily expended in the work of his office during such month; but such statement shall be re-audited by the county board at its annual meeting. The amount so audited each month shall be paid as the salaries of other county officers are paid except that compensation for the months of October and November may be withheld until the supervisor's entire account to date shall have been audited by the county board at its annual meeting. The county clerk shall cause to be printed and furnish at the expense of the county such stationery, blank forms, and record books as may be required by the supervisor for his official use. 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. The county board may also authorize the supervisor of assessment to employ such clerical or other assistants as the board may deem necessary, and such board may limit the number of persons to be so em-

*ployed, the period of their service, and the compensation to be paid.* The compensation of such deputy and of such assistants shall be audited and paid in the same manner as that of the supervisor, except that the statements therefor shall be approved by the supervisor before being provisionally audited by the county clerk.

**Report of supervisor to county board.** SECTION 4. Section 8 of said chapter 445 is hereby amended so as to read as follows: 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 as 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. *Such report shall be filed with the county clerk at least fifteen days before the annual meeting of the county board. The county clerk shall cause to be printed not less than two hundred copies of such report. One of such copies shall be mailed by the county clerk to each member of the county board as soon as practicable and not later than six days before the meeting of the board in annual meeting. One written or typewritten copy of such report, together with all statistics accompanying the same and five of such printed copies shall be filed with the state tax commission.*

**Additional provisions as to salaries.** SECTION 5. The provisions of this act fixing the maximum and minimum rate of compensation to be paid to supervisors of assessment and number of days of service shall apply to all such officers who have been or who shall be elected or appointed for the term commencing the first Monday in January, 1905, or for any portion of said term. If any county board shall have fixed the rate of such compensation for said term at less than three dollars per day, or the number of days of service at less number than the minimum fixed herein, such board may re-determine such rate for said term at not less than three nor more than four dollars per day, at any annual or special meeting; but until the rate shall be so re-determined, in the cases aforesaid, the rate of the compensation of the supervisor of assessments during said term shall be three dollars per day and the number of days service shall not be less than the minimum number of days provided. The power herein given to

county boards to limit the period for which the supervisor of assessment shall receive compensation may be exercised at the annual meeting to be held in November, 1905, in respect to the remainder of the said term commencing in January, 1905, but not as to the first year of said term.

SECTION 6. This act shall take effect and be in force from and after its passage and publication.

Approved June 20, 1905.