

as the same are required to be kept by justices of the peace under the laws of this state; provided, that in civil actions said municipal judge may sign in blank, summons and other process and deliver the same to attorneys of courts of record throughout the county to be issued by them as occasion may require, *who*, upon issuing any such summons, writ or other process, shall file within twenty-four hours thereafter the affidavit (if any) upon which such summons, writ or process was based, and a statement of the names of the parties to the action, the date of the summons, writ or process, the time when the same is returnable, and the nature of the demand or claim, upon which the said judge shall forthwith docket said case, which docket entries shall have the same force and effect as if made at the time of issuing the summons, writ or process.

Approved June 25, 1907.

(In effect July 1, 1907.)

No. 419, A.]

[Published June 26, 1907.]

CHAPTER 401.

AN ACT relating to assessments, assessors and tax commissioner in cities of the first class.

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

Special appraisers board: selection, number, valuations by, vacancies. SECTION 1. In cities of the first class, the tax commissioners shall have the power to select from among the assessors of such city, five assessors who shall retain and have all the powers of the regular assessors. In all cases where directed so to do by such tax commissioner, said assessors so selected shall fix and determine as provided by law the average valuation for assessment purposes, of all personal property owned or held by any person for use or used in any mercantile, manufacturing or other business in said city, and the valuations so fixed and determined by such

assessors respectively shall be properly entered upon the assessment roll. Said assessors, so selected shall also constitute and be known as a board of appraisers and as such board shall fix and determine the valuation for assessment purposes as provided by law of any real estate or personal property designated by such tax commissioner whenever for any reason said tax commissioner shall direct that such property be so appraised or whenever any person shall make a demand upon said tax commissioner that any such property owned or held by him shall be so appraised for taxation purposes by said board of appraisers, and in either case the valuation by a majority vote of such appraisers shall be properly entered upon the assessment roll and stand as the assessment valuation of such property for such year, subject only to change by the board of review, as provided by law. If any of the five assessors so selected shall for any reason be unable or become disqualified to act in making any assessment or appraisal, or if any vacancy shall occur among their number by reason of death or otherwise, such tax commissioner shall select and appoint from among the remaining qualified assessors, an assessor to act in place of such assessor or to fill such vacancy, and the person so selected and appointed shall have the same powers and perform the same duties as other members of such board. All assessors so selected shall also do and perform such other work and services as may from time to time be required of them by such tax commissioner in connection with the making of assessments or other work of his office. Proper schedules and a list of names of all persons assessed for such personal property shall be furnished by such tax commissioner to the said assessors respectively; also to such board of appraisers, to aid them in the performance of their duties.

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Assessment districts: number, bounds, assessors. SECTION 2. The tax commissioner of such city shall have power to divide such city each year into as many districts for assessment purposes as shall equal the number of wards of such city, and to fix the boundary lines thereof without regard to ward lines, and to change such boundary lines from time to time as he may deem best, with a view to making the work of assessment in the several districts as nearly equal as practicable, and shall assign one assessor to each of said districts. If, and whenever, such tax commissioner shall select five assessors in the manner and for the purpose of making assessments of property as provided in the next preceding section, such tax commissioner in such case shall have the power to and shall divide such city each year into

as many districts for assessment purposes as shall equal the number of qualified assessors then remaining, and shall fix the boundaries of such districts and change the same from time to time as he may deem best, without regard to ward lines, with a view to making the work of assessments in said several districts as nearly equal as practicable. Said tax commissioner shall thereupon assign to each of said districts one of said remaining assessors and thereupon said assessors shall proceed under the supervision and direction of said tax commissioner, to examine and determine as by law provided, the valuation for assessment purposes, of all real and personal property in their respective districts subject to taxation, excepting, however, when so directed by such tax commissioner, personal property owned or held for use or used in any mercantile, manufacturing or other business, and such valuations shall be entered upon the assessment roll subject to change by the board of review as provided by law. Such assessors shall also do and perform such other work and services as may be required of them from time to time by such tax commissioner in connection with the making of assessments or other work of his office. Proper schedules or rolls of all taxable real estate and personal property and a list of names of all persons assessed for such personal property in each district, shall be furnished by the tax commissioner to said assessors respectively to aid them in the performance of their duties.

Assessment roll. SECTION 3. The tax commissioner shall, in the manner and as provided by law, enter or cause to be entered upon the assessment roll, the valuations of all property for assessment purposes as so fixed and determined in the manner hereinbefore provided and shall have such assessment roll fully completed and filed in his office within the time required by law for the completion of the same.

Lists: lands and buildings separate; owners' names. SECTION 4. Assessors, in the listing, assessment and valuation of real and personal property liable to taxation, and in the review, equalization and correction of their assessments, shall proceed in the manner prescribed by the general laws of the state, except as otherwise provided in this act. Where there are buildings upon any lot or parcel of land the value of the same shall be set forth in a separate column. The assessors may, if they deem it advisable, assess any lot or tract of land in such parcels or such subdivisions as they may deem proper, but it

shall not be necessary to enter the name of the owner opposite to any tract or parcel of land.

Hearings on roll: notices to tax-payers; correction and review. SECTION 5. After the valuations and assessments of the several assessors and of said board of appraisers shall have been received of all personal property subject to taxation in such city, and such valuations and assessments shall have been duly entered upon the assessment rolls for the several wards of such city in the manner and as by law required, the tax commissioner shall give notice in the official papers of said city for ten days, that on a certain day therein named, for each ward, the assessment roll for said ward will be open for the examination of the taxable inhabitants thereof; and the tax commissioner and assessors shall make all necessary additions to such roll and correct the same by changes in valuation or description, except where such valuation shall have been fixed by a majority vote of said board of appraisers, so as to make the roll as perfect as possible. Any act done by a majority of the board of assessors, shall have the same force and effect as if done by the tax commissioners and all the assessors. After the corrections are made, the tax commissioner shall submit the corrected assessment rolls to the board of review.

Delivery to clerk; commissioner's oath. SECTION 6. After the roll shall have been examined, corrected and completed in the manner provided and within the time prescribed by law, the tax commissioner shall annually deliver the same as completed, duly verified by his oath thereto, to the city clerk, which said oath shall be substantially in the following form, to-wit:

State of Wisconsin. /
 Milwaukee County { ss.

I,, tax commissioner for the city of, in said county, do solemnly swear that the annexed assessment roll contains, as I verily believe, a complete and perfect entry and list of all real estate liable to assessment for the present year in said city, the name of each person therein owning or having in his charge personal property liable to taxation, the name of each stockholder and the amount of his stock in each incorporated bank in said city and a correct description of the separate parcels of real property assessed; that as far as practicable each parcel of real estate was valued

by the assessor making such valuation from actual view of such parcel; that as far as practicable each article of personal property therein was personally viewed and inspected by the assessor who valued the same; that the valuation of such real property as set down in said roll is as determined by such assessor or as corrected by the board of review; that the valuation of personal property and bank stock in said roll is as fixed by such assessor, or as finally determined by the board of review, and that each and every valuation of the property so made is the just and equitable value thereof as I verily believe.

Read to the affiant and subscribed and sworn to before me this day of, 19....
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Approved June 25, 1907.
(In effect July 1, 1907.)

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[Published June 26, 1907.

CHAPTER 402.

AN ACT to create sections 1809r to 1809u, inclusive, of the statutes, providing that railway trains shall not be run without a full crew.

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

SECTION 1. There are added to the statutes five new sections to read:

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Approved June 25, 1907.

(In effect July 1, 1907.)