

No. 628, S.]

[Published July 12, 1907.

CHAPTER 519.

AN ACT to amend section 335c, statutes of 1898, as amended by chapter 131 laws of 1903, and chapter 65 laws of 1905, and chapter 188 laws of 1905, relating to the printing of public documents.

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

SECTION 1. Section 335c statutes of 1898, as amended by chapter 131 laws of 1903, and chapter 65 laws of 1905, and chapter 188 laws of 1905, is amended to read:

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Approved July 9, 1907.

(In effect from and after date of publication.)



No. 263, S.]

[Published July 12, 1907.

CHAPTER 520.

AN ACT to amend section 1052 of the statutes, relating to the valuation of real estate.

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

SECTION 1. Section 1052 of the statutes is amended to read:

* * * * *

Approved July 9, 1907.

(In effect from and after date of publication.)

and vital statistics, in addition to other appropriations provided by law, the sum of six thousand dollars or so much thereof as may be necessary to enable the said board to carry out the provisions of this act, to be paid by the state treasurer on the certification of the president and secretary of such board.

(Ch. 469, 1907.)

Repeal. [SECTION 1038.] Subsection 29, section 1038 of the statutes is repealed.

(Ch. 479, 1907.)

Encampments and assemblies: grounds and buildings exempt from taxation. [Section 1038.] 39. (a) The lands not exceeding ten acres, together with the buildings thereon, not being within the limits of any incorporated city or village, owned by corporations organized under the laws of this state for moral, religious and educational purposes and used by them exclusively for the holding of annual encampments or assemblies, for moral, religious and educational purposes, are hereby exempted from taxation.

If not money-making. (b) The benefits of this subsection shall cease to be enjoyed by any such corporation if it shall at any time appear that a dividend has been declared on its stock, or that a division of profits has been made, in any manner, among all or any of its members.

But certain buildings taxable. (c) The maintenance on such grounds by such corporation of cottages or other structures for the use and accommodations of persons attending such encampments or assemblies shall not deprive such corporation of the exemption privilege hereby granted, but such exemption shall not extend to buildings on such grounds owned by persons other than such corporation.

(Ch. 543, 1907.)

Automobiles: taxation. [SECTION 1050.] 16a. *The number and value of all automobiles and other motor vehicles.*

(Ch. 436, 1907.)

Tax assessment of realty; mineral valuation. SECTION 1052. Real property shall be valued by the assessor from

actual view or from the best information that the assessor can practicably obtain, at the full value which could ordinarily be obtained therefor at private sale. In determining the value the assessor shall consider, as to each piece, its advantage or disadvantage of location, quality of soil, quantity of standing timber, water privileges, mines, minerals, quarries, or other valuable deposits known to be available therein and their value. *But the fact that the extent and value of minerals or other valuable deposits in any parcel of land are unascertained shall not preclude the assessor from affixing to such parcel the value which could ordinarily be obtained therefor at private sale.* Real property held under lease from any religious, scientific, literary or benevolent association, but otherwise exempt, shall be assessed to the lessee. The assessor, having fixed the value, shall enter the same opposite the proper tract or lot in the assessment roll.

(Ch. 520, 1907.)

Town, village, city reviewing boards: assessors excluded: compensation. SECTION 1060. The supervisors and clerk * * * of each town, the mayor, clerk and * * * such other officer or officers, other than assessors, as the common council of each city shall, by ordinance determine; the president, clerk and * * * such other officer or officers, other than the assessor, as the board of trustees of each village shall, by ordinance determine, shall constitute a board of review for such town, city or village. Such board shall meet annually on the last Monday of June at its town, city or village clerk's office; provided, that in towns it may meet at the place where the last annual town meeting was held. A majority shall constitute a quorum. Notice of the time and place of meeting shall be posted up by such clerk in at least three public places in each town, village or city or ward thereof at least four days prior to such meeting. The town, city or village clerk on such board of review shall be clerk thereof and shall keep an accurate record of all its proceedings. The board may adjourn from day to day or from time to time until its business is completed: provided, that if an adjournment be had for more than one day a written notice shall be posted on the outer door of the place of meeting, stating to what time said meeting is adjourned. *The members of * * * such board except in cities of the first class shall receive * * * such compensation as * * * shall be fixed by resolution or ordinance of the town board, village board or common council*