

No. 288, S.]

[Published April 5, 1911.

CHAPTER 16.

AN ACT to amend section 1061 of the statutes, relating to procedure, and testimony on hearings of boards of review.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section 1061 of the statutes is amended to read : Section 1061. 1. The assessors shall lay before the board of review their assessment roll of the real property and all the sworn statements made by others and valuations made by them of personal property and bank stock. The board shall, under their official oaths, carefully review and examine said roll and statement and all valuations of real and personal property and bank stock, and shall correct any errors in description of property or otherwise; and for that purpose they are hereby required to hear and examine any person or persons upon oath who shall appear before them in relation to the assessment of any property upon said roll or in relation to any property omitted therein ; and if it appear that any property has been valued by the assessor too high or too low, they shall increase or lessen the same to the true valuation according to the rules for valuing property prescribed in this chapter. They shall determine the correct value of any bank stock which has been valued in his statement thereof by an officer of the bank at one price and by the assessor at a different price.

2. Any person who thinks the aggregate valuation of his personal property by the assessor too high may appear and state to the board under oath the true aggregate valuation of all personal property upon which he is liable to taxation, and if the board shall be satisfied of the truth of such statement they shall take the valuation so fixed by him as the true aggregate valuation of his personal property. The board of review shall, when satisfied from the evidence taken that the assessor's valuation is too high or too low, lower or raise the same accordingly, whether the person assessed appear before them or not. The board may also place upon the roll any property they may know to be omitted, and assess the same to the person to whom in right it should be assessed.

3. But they shall not raise any assessment nor assess any property not already on the roll unless the person assessed, if a resident of the town, city, or village, or if a non-resident, his agent, if there be one resident therein, or if neither, the possessor of the property assessed, if any, shall have been duly notified of

such intention in time to appear and be heard before the board in relation thereto; provided, the residence of such owner, agent, or possessor be known to any member of said board.

4. Any person claiming any correction of the assessment may call witnesses to support the same, or to show that any property on the roll is assessed too high, or too low; and the attendance of witnesses *and the production of books, inventories, schedules, papers, or documents* may be compelled by subpoena issued by a justice of the peace *or the clerk of the board*.

5. The clerk shall keep a careful record of all changes made and valuations determined on by the board, and shall reduce to writing and preserve the examination and statements of every person and witness taken by the board.

6. No person shall be allowed in any action or proceeding to question the amount or valuation of personal property assessed to him unless in person or by agent he shall have first presented his objections thereto before the board of review of the district in which such assessment was made and in good faith presented evidence to such board in support of such objections and made full disclosure before said board, under oath, of all his personal property liable to assessment in such district and the value thereof, except when prevented from making such presentation and disclosure by a failure to give the notice required by section 1056, or by other omission of duty on the part of the assessor or of such board.

SECTION 2. All acts and parts of acts in conflict with the provisions of this act are hereby repealed.

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

Approved April 5, 1911.

No. 1, A.]

[Published April 8, 1911.

CHAPTER 17.

AN ACT to amend section 3852 of the statutes, relating to order of payment of debts against deceased persons and providing for labor claims.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section 3852 of the statutes is amended to read: Section 3852. If, after the amount of the claims against any estate shall have been ascertained by the court, it shall appear that the executor or administrator has in his possession sufficient to pay all the debts, he shall pay the same in full within the time