

No. 297, S.]

[Published July 31, 1915.]

CHAPTER 472.

AN ACT to create sections 1030a and 1064a of the statutes, relating to assessment of taxes.

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

SECTION 1. There is added to the statutes two new sections to read: Section 1030a. In all cities of the first class, whether organized under general or special charter, the tax commissioner or other head of the taxation department of such city by whatever name he may be known, shall divide such city into sixteen districts for assessment purposes and fix the boundary lines thereof without regard to ward lines, to be approved by the common council. The said tax commissioner shall appoint one assessor for each district who shall be a resident of the district for which he is appointed and hold office in accordance with the civil service laws applicable to such city. They shall devote their entire time and attention to the duties of their office and shall not actively engage in any other occupation, pursuit, business or profession. They shall receive an annual salary to be fixed by the common council, payable as salaries of other officers of such city are paid. The term of office of any assessor or assessors in any city to which this law shall be or become applicable shall terminate on the 1st day of January following the date on which it becomes applicable to such city. If there be a deputy tax commissioner in any such city, he shall receive an annual salary to be fixed by the common council.

Section 1064a. 1. The board of review in all cities of the first class whether organized under general or special charter, after they shall have examined, corrected and completed the assessment roll of said city and within the time prescribed by law, shall deliver the same to the tax commissioner, who shall thereupon reexamine and perfect the same and make out therefrom a complete tax roll in the manner and form provided by law. All laws applicable to any such city relating to the making of such tax rolls shall apply to the making of the tax roll by said tax commissioner, except that the work of making said rolls shall be performed by the assessors and such other employes in the tax commissioner's office as the tax commissioner shall designate. After the completion of said tax roll in the manner provided by law, the tax commissioner shall annex a warrant in the form prescribed by law and signed by him and deliver the tax roll and warrant to the city treasurer of such city on the second Monday of December in each year.

2. The county clerk of any county in which there shall be a city of the first class shall deliver his certificates of apportionment of taxes and statement of the names of persons in said city subject to an income tax to the tax commissioner instead of the city clerk of such city.

SECTION 2. All acts or parts of acts including the provisions of any special city charter insofar as they contravene the provisions of this act are hereby repealed.

SECTION 3. This act shall be in force from and after December 15th, 1915.

Approved July 29, 1915.

No. 538, S.]

[Published July 31, 1915.

CHAPTER 473.

AN ACT to create section 1030m of the statutes relating to the powers and duties of the board of assessors in cities of the first class.

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

SECTION 1. There is added to the statutes a new section to read: Section 1030m. 1. In all cities of the first class whether organized under general or special charter, the several assessors shall deliver their respective assessment rolls to, and file the same with the tax commissioner, or other head of the assessment department of such city, on the last Monday of June in each and every year.

2. Upon receipt of the rolls of the several assessors, together with their valuations and assessments of real and personal property, the said tax commissioner shall thereupon give notice by publication in the official papers of said city, for ten days, that on a certain day therein named for each assessment district, the assessment roll for said assessment district will be open for the examination of the taxable inhabitants thereof, and at the same time the tax commissioner shall call together all of the assessors, and said tax commissioner together with such assessors shall constitute an assessment board.

3. To the end that all valuations throughout the city shall be made on a uniform basis, and before the assessment roll is completed, such board of assessors, under the direction and supervision of the tax commissioner, shall compare the valuations so secured, making all necessary corrections and all other just and necessary changes to arrive at the true value of property within the city.