

No. 482, A.]

[Published July 6, 1931.]

**CHAPTER 427.**

AN ACT to repeal and recreate subsection (2) of section 70.32 and to amend subsection (2) of section 70.46, sections 70.48, 70.49, 70.53, and 70.55, subsection (1) of section 70.57, subsection (1) of section 70.59, section 70.61, subsection (1) of section 70.63, subsection (1) of section 70.64, and sections 76.09, 76.10, 76.11, 76.12, and 76.14 of the statutes, relating to the assessment and apportionment of taxes.

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

SECTION 1. Subsection (2) of section 70.32 of the statutes is repealed.

SECTION 2. A new subsection is added to section 70.32 of the statutes to be numbered and to read: (70.32) (2) The assessor, having fixed a value, shall enter the same opposite the proper tract or lot in the assessment roll, following the instructions prescribed therein. In cities and villages, he shall segregate into the following classes on the basis of use and set down separately in proper columns the values of the land, exclusive of improvements, and the improvements in each class:

- A. Residential,
- B. Mercantile,
- C. Manufacturing,
- D. Agricultural.

In towns, he shall segregate into the following classes on the basis of use and set down separately in proper columns the acreage and the value of the parts of land, exclusive of improvements, and the improvements which fall within each class:

- D. Agricultural,
- E. Marsh, cut-over, or waste,
- F. Timber,

A. Residential, including also mercantile and manufacturing.

SECTION 3. Subsection (2) of section 70.46, sections 70.48, 70.49, 70.53, and 70.55, subsection (1) of section 70.57, subsection (1) of section 70.59, section 70.61, subsection (1) of section 70.63, subsection (1) of section 70.64, and sections 76.09, 76.10, 76.11, 76.12, and 76.14 of the statutes are amended to read: (70.46) (2) Such board shall meet annually on the last Monday of June at

\* \* \* *the town hall in towns and the village hall in villages. If there is no town or village hall it shall meet at the clerk's office or in towns it may meet at the place where the last annual town meeting was held. In cities the board shall meet on the first Monday of July in each year at the council chamber, or in cities of the first class in some other place designated by the tax commissioner of such cities. A majority shall constitute a quorum.*

70.48 ASSESSOR TO ATTEND BOARD OF REVIEW. The assessor shall attend without order or subpoena all hearings before the board of review and under oath submit to examination and fully disclose to said board such information as he may have touching his assessment and any other matters pertinent to the inquiry being made and shall receive the same compensation for such attendance as is allowed to the members of said board. \* \* \* *The Clerk shall make all corrections to the assessment roll ordered by the board of review \* \* \* , including all changes in the valuation of real property. When any valuation of real property \* \* \* is changed he shall enter \* \* \* the valuation fixed by the board in red ink in the proper class above the figures of the assessor, and the figures of the assessor shall be crossed out with red ink. \* \* \* The clerk shall also enter upon the assessment roll, in the proper place, the names of all persons found liable to taxation on personal property by the board of review, setting opposite such names respectively the aggregate valuation of such property, after deducting exemptions and making such corrections as the board may have ordered. All changes in valuation of personal property made by the board of review shall be made in the same manner as provided for changes in real estate.*

70.49 AFFIDAVIT OF ASSESSOR. The assessor or assessors shall annex to the assessment roll, when completed, his or their affidavits, to be made and certified substantially in the following form, viz.:

.....County. }  
 STATE OF WISCONSIN, } ss.

We, ..... and ....., assessors for the.....of.....in said county, do solemnly swear that the annexed assessment roll contains, as we verily believe, a complete and perfect entry and list of all real property liable to assessment for the present year in said ....., the name of each

person therein owning or having in charge personal property liable to taxation; a correct description of the separate parcels of real property assessed; that we have, as far as practicable, valued each parcel of real estate from an actual view of such parcel (but in towns exceeding one hundred and eight square miles this clause shall be "that we have valued each parcel of real estate from actual view, or from the best information we could practicably obtain, and all improved lands from actual view"); that we have, as far as practicable, personally viewed and inspected each article of personal property assessed by us; that the valuation of real property as set down in said roll is as determined by us or as corrected by the board of review; that the valuation of personal property in said roll is as fixed by us or as finally fixed by the board of review; that each and every valuation of the property made by us is the just and equitable value thereof, as we verily believe.

.....  
 Read to the affiant and subscribed and sworn to before me this  
 .....day of....., 19.....

*The value of all items of real and personal property entered in the assessment roll to which such affidavit is attached by the assessor making the assessment shall, in all actions and proceedings involving such values, be presumptive evidence of the full market value thereof.*

No assessor shall be allowed in any court or place, by his oath or testimony, to contradict or impeach any affidavit or certificate made or signed by him as such assessor.

70.53 \* \* \* *STATEMENT OF ASSESSMENT.* Upon the correction and completion of the assessment roll as provided in the preceding section, the \* \* \* clerks shall \* \* \* *pre-*  
*pare* and, on or before the \* \* \* *second* Monday in August, transmit to the *tax commission, to the supervisor of assessment, and to the county clerk* a detailed statement of the aggregate of each of the several items of taxable property specified in section 70.30, \* \* \* *and a detailed statement of \* \* \* each of the several classes of real estate, entering land and improvements separately, as prescribed in subsection (2) of section 70.32.* Every county clerk shall, at the expense of the county, annually procure and furnish to each town, city and village clerks blanks for such statements, *the form of which shall be prescribed by the tax commission.*

70.55 SPECIAL MESSENGER. Whenever any town, city or village clerk shall have failed to transmit any such statement within the time fixed as aforesaid, the county clerk *or the tax commission* shall send a messenger therefor, who shall be paid and the expenses charged back as provided in section 68.09 *or in subsection (6) of section 73.03, respectively*; and whenever any county clerk shall have failed to transmit any such abstract, within the time fixed as aforesaid, the tax commission may send a messenger therefor, who shall be paid and the expenses therefor charged back to the county.

(70.57) \* \* \* *ASSESSMENT OF COUNTIES BY TAX COMMISSION.* (1) The tax commission \* \* \* before the \* \* \* *fifteenth* day of September of \* \* \* *each* year shall complete the valuation of the property *of each county* of the state. From all the sources of information accessible to it the commission shall determine and assess the \* \* \* value of all property subject to *general property* taxation in each county. It shall set down in a list of all the counties, *and* opposite to the name of each county, the valuation thereof so determined by it, which shall be the full value according to its best judgment. The list so prepared shall be certified by said commission or a majority of its members, and its secretary, as the \* \* \* assessment *of the several counties of the state* made by the commission, and be delivered to the secretary of state. In any case where the commission, through mistake or inadvertence, has assessed to any county a greater or less valuation for any year than should have been assessed to such county, it shall correct such error by adding to or subtracting from (as the case may be) the valuation of such county as determined by it at the next succeeding \* \* \* *county* assessment, the amount omitted from or added to the true valuation of such county in the former \* \* \* *county* assessment in consequence of such error, and the result shall be taken as the \* \* \* *full value* of such county for the latter year and a final correction of such error.

(70.59) *APPORTIONMENT OF STATE TAX.* (1) *METHOD OF.* The secretary of state shall annually apportion the state tax levied for the year and all other taxes which he is directed by law to levy as or in the manner of a state tax among the several counties according and in proportion to the \* \* \* valuation of each county \* \* \* *as determined by the tax commission*; and shall

carry out opposite the name of each county on the list aforesaid the amount of such taxes apportioned thereto and thereupon; and on or before the fourth Monday of October in each year he shall certify to the county clerk of each county the amount of such taxes apportioned to and levied upon his county, and all other special charges which he is required by any law to make in any year to any such county, to be collected with the state tax. He shall then charge to each county the whole amount of such taxes and charges so assessed, and the same shall be paid into the state treasury as provided by law.

70.61 \* \* \* *ASSESSMENT OF TAXATION DISTRICTS.* The county clerk of each county shall annually, before the second Tuesday of November, prepare a statement of the latest statistics of population and such other statistical information as he may have, and lay the same, together with the statements received during the year from the several town, city and village clerks in pursuance of section 70.53, before the county board at their annual meeting in November. The county board shall, at such meeting, carefully examine all such statements and determine and assess the \* \* \* value of all the taxable property in each town, city and village which collects taxes independently in their county. They shall set down in a list of the towns, cities, and such villages, opposite the name of each, the value thereof so determined by them, which shall be the full value according to their best judgment. The list so prepared shall be certified to by the chairman and clerk of said board as the \* \* \* *taxation district* assessment made by said board, and said clerk shall file the same in his office and record it in a book therefor.

(70.63) *APPORTIONMENT \* \* \* OF COUNTY TAXES.*

(1) *BY COUNTY CLERK.* The county clerk shall apportion the county tax, including the tax for the support of common schools as provided for in section 59.075, and the whole amount of state taxes and charges levied upon his county, as certified by the secretary of state, among the several towns, cities and \* \* \* villages \* \* \* *of the county*, according and in proportion to the \* \* \* valuation thereof \* \* \* *as determined by the county board*; and shall carry out in the record book aforesaid, opposite to the name of each in separate columns, the amount of state taxes and charges and the amount of county taxes so apportioned thereto, and the amount of all other special taxes or charges apportioned

or ordered, or which he is required by any law to make in any year to any such town, city or village, to be collected with such annual taxes; and within ten days after the assessment of values by the county board he shall certify to the clerk of, and charge to each town, city and \* \* \* village, excepting in cities of the first class, the amount of each and all such taxes so apportioned to and levied upon the same, and shall, at the same time, file with the county treasurer a certified copy of the apportionment so certified by him to each town, village and city clerk.

(70.64) REVIEW OF ASSESSMENT. (1) BY COUNTY BOARD. The assessment and determination of the relative value of taxable property in the several assessment districts of any county made by the county board under the provisions of section 70.61 may be reviewed, and a redetermination of the value of such property may be made, by the tax commission upon appeal from the \* \* \* *assessment of taxation districts made by* such county board to said commission on behalf of any town, city or village in such county. Such appeal shall be taken and such review and redetermination shall be made in the manner provided in subsections (2) to (12), and under such rules and regulations governing the procedure therein, not inconsistent with law, as may be prescribed by said commission.

76.09 \* \* \* *STATE ASSESSMENT.* The commission, not later than the first day of November in each year, \* \* \* *shall total the assessments of counties made by the tax commission pursuant to section 70.57, \* \* \* and such total shall be known as the state assessment and shall be the full value of all general property of the state liable to state, county and local taxes in the then present year \* \* \* . The commission shall enter upon its records \* \* \* such state assessment.*

76.10 REVIEW OF ASSESSMENT. After the preliminary assessment \* \* \* *shall* have been determined as provided in section 76.08 the commission shall continue in session from day to day, unless adjourned for a longer time, for such period as may be necessary, not later than the fifteenth day of May following, for the purpose of reviewing the valuation and assessment of the property of the companies \* \* \* defined in subsections (2) and (4) of section 76.02, and until September first, *for the purpose of reviewing the assessment of the companies defined in subsections (3) and (5) of section 76.02, and of reviewing the \* \* \**

state assessment made in the preceding year pursuant to section 76.09. Any such company interested shall have the right to appear and to be heard as to the value and assessment of the property of such company and the tax to be levied thereon, and as to the value of the general property of the state; and the commission may, on such application, or of its own motion, correct the valuation or assessment of such company in such manner as will in its judgment make the valuation thereof just and relatively equal with the valuation of the general property of the state, and may correct the valuation of the general property of the state as determined in such state assessment. The assessed value of the property of a company as it appears on the roll shall not be increased without notice to the company by registered letter that such increase is contemplated and fixing the time for a hearing in relation thereto. The attorney-general shall attend at such hearings and represent the interests of the state.

76.11 \* \* \* *ADJUSTMENTS OF STATE ASSESSMENT.* Whenever, in \* \* \* reviewing the valuation of the general property of the state, under the provisions of section \* \* \* 76.10, \* \* \* the commission shall \* \* \* determine that the valuation last made by it of the general property of the state under section \* \* \* 76.09 was too high or too low, it shall \* \* \* adjust the next state assessment to correct such error; and any mistake discovered in any return, either by omission or otherwise, of any tax reported, or because of failure to report, shall be considered by the commission in fixing the average tax rate for the year following, by adding to or deducting from the total tax returned the amount of such mistake or omission.

76.12 \* \* \* *AGGREGATE OF ALL GENERAL PROPERTY TAXES.* The commission on or between the first Monday in December and the fifteenth day of \* \* \* March in each year, upon returns from the secretary of state or from county, town, city and village officers, or both, shall ascertain and determine the aggregate tax in the whole state for state, county and local purposes levied on the general property of the state, excluding special assessments on property for local improvements, and when the aggregate of all taxes, state, county and local consolidated, is thus ascertained and determined, the amount thereof shall be entered on the records of the commission.

76.14 \* \* \* *AVERAGE RATE APPLIED TO UTILITIES.* From the \* \* \* *state assessment* of the general property of the state and the aggregate of taxes so determined and entered on the records, the commission shall compute and determine the average rate of taxation, state, county and local consolidated, by dividing the aggregate taxes by the \* \* \* *state assessment* of the general property of the state upon which said taxes were levied. \* \* \* Said rate so arrived at and determined shall be entered upon the records of the commission and shall constitute the rate of taxation on the true cash value of the property of the companies defined in section 76.02.

SECTION 4. This act shall take effect upon passage and publication.

Approved June 30, 1931.

No. 490, A.]

[Published July 6, 1931.

### CHAPTER 428.

AN ACT to amend section 29.10 and to create subsection (19) of section 20.20 and section 29.596 of the statutes, relating to the fee for deer tags.

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

SECTION 1. Section 29.10 of the statutes is amended to read: 29.10 Resident hunting licenses and deer tags shall be issued subject to the provisions of section 29.09, by the county clerks of the several counties upon blanks supplied to them by the state conservation commission, to residents of each county duly applying therefor who have resided in this state for at least one year next preceding the application. The fee for each such license is one dollar. Such license does not grant the privilege of hunting deer unless the licensee is in possession of a deer tag which shall be issued to him by the county clerk on application and the payment of an additional fee of *one dollar* \* \* \* The commission may cause such tags to be issued through agents, but no commission to be allowed for the sale of such tags.

SECTION 2. A new subsection is added to section 20.20 and a new section is added to the statutes to be numbered and to read: (20.20) (19) Twelve thousand dollars in each year in which there