

No. 167, A.]

[Published July 10, 1945.]

**CHAPTER 418.**

AN ACT to amend 65.90 (2) and 70.62 (1) and to create 59.08 (53) of the statutes, relating to counties appropriating and expending money for postwar unemployment projects.

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

SECTION 1. 59.08 (53) of the statutes is created to read:

59.08 (53) POSTWAR PROJECTS. To appropriate money for postwar projects generally, without specific designation thereof, to be constructed or carried on by the county following the termination of the present war. Any money raised under the provisions of this subsection shall be placed in a separate account and used only for projects as herein provided. No expenditure except for plans and specifications for proposed projects shall be made from such account except after: (a) determinations by a vote of the county board that unemployment in existence in the county may be relieved by expenditures from the account, specifying the purpose and the amount necessary therefor; (b) public hearings thereon under the provisions of section 65.90 or section 59.84, as the case may be; and (c) final approval by a two-thirds vote of the members elect of the county board after such public hearings. Appropriations under this subsection shall not exceed in any calendar year in the aggregate a sum equal to the assessed valuation of the property of the county as determined by the department of taxation under section 70.57 multiplied by one-half mill. All moneys raised by tax levy for the purposes of this section which are unappropriated for such purposes within 5 years after the termination of the present wars between the United States and her enemies as proclaimed by the Congress or President, shall revert to the general fund of the county, unless the county board acts to set a longer period than 5 years, which, however, shall not exceed an additional 5 years.

SECTION 2. 65.90 (2) of the statutes is amended to read:

65.90 (2) Such budget shall list all existing indebtednesses and all anticipated revenue from all sources during the ensuing year and shall likewise list all proposed expenditures for each department or activity during the said ensuing year, *and the county budget shall list proposed expenditures for postwar plan-*

ning under section 59.08 (53), if any. Such budget shall also show comparable figures for the 2 preceding years.

SECTION 3. 70.62 (1) of the statutes is amended to read:

70.62 (1) The county board shall also, at such meeting, determine by resolution the amount of taxes to be levied in their county for the year, and also any taxes for postwar planning under section 59.08 (53), and also the amount to be raised by tax in each town, village and city for the support of common schools for the ensuing year, in accordance with the provisions of section 59.075; and by separate resolution adopted by majority of the members of the board not prohibited from voting thereon by section 39.01, determine the amount of tax to be levied to pay the compensation and allowances of the county superintendents of schools and designate therein the cities exempt from taxation therefor.

SECTION 4. Section 3 of this act is emergency legislation and the amendment made thereby to section 70.62 (1) of the statutes shall expire one tax levy year after the termination of the present wars between the United States and her enemies as proclaimed by the Congress or President.

Approved July 6, 1945.

No. 198, A.]

[Published July 10, 1945.

### CHAPTER 419.

AN ACT to repeal and recreate 70.35 and 70.36 of the statutes, relating to property inventory returns and providing a penalty. *The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. 70.35 of the statutes is repealed and recreated to read:

70.35 TAXPAYER EXAMINED UNDER OATH OR TO SUBMIT RETURN. (1) To determine the amount and value of any personal property for which any person, firm or corporation should be assessed, any assessor may examine such person or the managing agent or officer of any firm or corporation under oath as to all such items of personal property and the taxable value thereof as defined in section 70.34. In the alternative the assessor may require such person, firm or corporation to submit a return of