

No. 471, S.]

[Published June 7, 1951.

CHAPTER 285.

AN ACT to amend 66.03 (2) and 73.05 (4) and to repeal and recreate 70.61 of the statutes, relating to the determination by the county board of the valuation of municipalities for taxation purposes.

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

SECTION 1. 66.03 (2) of the statutes is amended to read:

66.03 (2) Except as otherwise provided in this section when territory is transferred, in any manner provided by law, from one municipality to another, there shall be assigned to such other municipality such proportion of the assets and liabilities of the first municipality as the assessed valuation of all taxable property in the territory transferred bears to the assessed valuation of all the taxable property of the entire municipality from which said territory is taken according to the last assessment roll of such municipality. *The clerk of any municipality to which territory is transferred as aforesaid, within 30 days of the effective date of such transfer, shall certify to the clerk of the municipality from which such territory was transferred a metes and bounds description of the land area involved and upon receipt of such description the clerk of the municipality from which such territory was transferred shall certify to the supervisor of assessments of the Wisconsin department of taxation having jurisdiction over the land area involved, the latest assessed value of the real and personal property located within said area, and shall make such further reports as may be needed by such supervisor of assessments in the performance of duties required by law.*

SECTION 2. 70.61 of the statutes is repealed and recreated to read:

70.61 ASSESSMENT OF TAXATION DISTRICTS. The county equalization committee shall, after its meeting with the supervisor of assessments as provided in section 73.05, submit its recommendations with respect to the determination of valuation figures required for the apportionment of taxes by the county clerk, together with such supporting data as it deems proper, to the county board of supervisors. The county board of supervisors shall carefully examine such recommended valuation figures and determine and assess the value of all taxable property (a) in each town, city and village within the county, (b) in the area under the jurisdiction of the county superintendent of schools, and in the metropolitan drainage area as created by section 59.96. The values so determined shall be the full values according to the best judgment of the county board and shall be known thereafter as the valuations determined by the county board of supervisors pursuant to section 70.61.

SECTION 3. 73.05 (4) of the statutes is amended to read:

73.05 (4) Each assessor of incomes and supervisor of assessments shall be under the complete direction and control of the department of taxation, and shall make such reports to the department, and to such other bodies and perform such other duties, as the department shall direct. The supervisor of assessments shall meet with the equalization committee of the county board not later than the first Monday in October in each year

pursuant to 5 days' notice by the county clerk of the time and place of such meeting mailed to the clerk of each town, city and village in such county for the purpose of considering his taxation district values *required for the purpose of determining the valuations pursuant to section 70.61* before referring such values to the department of taxation for its approval for submission to the county board.

Approved June 4, 1951.
