

TITLE X.

Taxation.

CHAPTER 70.

GENERAL PROPERTY TAXES.

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70.01 General property taxes; upon whom levied. Taxes shall be levied, under this chapter, upon all general property in this state except such as is exempted therefrom. Real estate taxes are deemed to be levied when the tax roll on which they are extended

has been delivered to the local treasurer with his warrant for collection. When so levied such taxes shall be a lien upon the property against which they are assessed, superior to all other liens, effective as of May 1 in the year when levied, except in the case of special assessments of benefits for local improvements where the lien of such assessments shall be in force from the time as provided in s. 66.60 (15), and except that such special assessments in cities of the first class shall be in force as provided by the charter or general laws applicable to such cities.

History: 1957 c. 132.

70.02 Definition general property. General property is all the taxable real and personal property defined in sections 70.03 and 70.04 except that which is taxed under the provisions of chapters 76 and 77.

70.03 Definition real property. The terms "real property," "real estate" and "land," when used in this title, shall include not only the land itself but all buildings and improvements thereon, and all fixtures and rights and privileges appertaining thereto.

70.04 Definition personal property. The term "personal property," as used in this title, shall include all goods, wares, merchandise, chattels, and effects, of any nature or description, having any real or marketable value, and not included in the term "real property," as above defined.

(1) Personal property shall also include toll bridges; private railroads and bridges; saw logs, timber and lumber, either upon land or afloat; steamboats, ships and other vessels, whether at home or abroad; ferry boats, including the franchise for running the same; ice cut and stored for use, sale or shipment, and entire property of companies defined in subsections (3), (7) and (8) of section 76.02, located entirely within one taxation district.

(2) The improvements on all lands situated in this state which shall have been entered under the provisions of the act of congress entitled "An act to secure homesteads to actual settlers on the public domain," approved May twentieth, one thousand eight hundred and sixty-two, and which shall be actually occupied and improved by the person so entering the same or his heirs, shall be subject to taxation, and such improvements shall be assessed as personal property. All taxes levied thereon shall be collected out of the personal property of the occupant of such lands and in no other manner.

70.045 Taxation district. The term "taxation district" is used in this chapter to designate a municipality, either the town, village or city, in which general property taxes are levied and collected.

70.05 Valuation of property; assessors in cities and villages. (1) The assessment of general property for taxation in all the towns, cities and villages of this state shall be made according to the provisions of this chapter unless otherwise specifically provided. If no provisions be otherwise made therefor, there shall be elected at the annual spring election one assessor for each taxation district.

(2) The governing body of any town, city or village may provide for the selection of one or more assistant assessors to assist the assessor in the discharge of his duties.

History: 1951 c. 686.

70.055 Assessment emergency; expert help. Whenever the governing body of any town, village or city shall determine that an emergency exists in the assessment of the property of the taxation district and shall deem it necessary, after consultation with and approval by the department of taxation, to employ expert or additional clerical or other help to aid in making an assessment in order that such assessment may be equitably made in compliance with law, such governing body shall have the power to employ such necessary help as may be approved by the department of taxation and at such compensation as shall be likewise approved. When so appointed such expert help, together with the assessor, shall act together as an assessment board in exercising the powers and duties of the assessor during such employment, and the concurrence of a majority of such board shall be necessary to determine any matter upon which they are required to act. When a single expert is employed the governing body may designate an employe of the state department of taxation to serve as a member of such board.

Persons employed by the city to assist the assessor were not expert assistants but were merely additional clerical help, so that their participation in determining the values of property for assessment purposes, and the concurrence of a majority of them in the decision, was not required. State ex rel. Baker Mfg. Co. v. Evansville, 261 W 599, 53 NW (2d) 795.

70.06 Assessment, where made; Milwaukee districts; assessors; appointment, removal. (1) In cities of the first class the assessment of property for taxation shall be under the direction of the tax commissioner who shall perform such duties in relation thereto as may be prescribed by the common council, and the assessment rolls of the city shall be made as the council shall direct.

(2) The tax commissioner shall divide such city into districts for purposes of administration subject to approval of the common council. For the purpose of determining situs of personal property for assessment and taxation, the boundaries of such districts may be disregarded. The tax commissioner, with the approval of the common council, may redistrict the city or so much thereof as he deems necessary or he may create additional districts. The tax commissioner shall appoint one assessor for each district and such other persons as are hereinafter enumerated who shall be residents of the city of Milwaukee and hold office in accordance with the civil service laws applicable to such city, except in so far as the same is modified by sub. (3). Such assessors, under the direction and supervision of the tax commissioner, shall assess all the taxable property in each such district; except that the tax commissioner may direct that the assessments of personal property or of one or more of the classes of real property referred to in s. 70.32 (2) may be made and administered without regard to the boundaries of such administrative districts, in which event he shall assign one or more assessors or such other persons hereinafter enumerated, as he may designate, to assess one or more classes of property in one or more of such administrative districts; and any person so designated and directed to assess any class of property shall certify to the assessment rolls in the same manner and to the same effect as an assessor provided that the number of assessors shall not be less than the total number of such administrative districts as determined by the tax commissioner and approved by the common council. Said tax commissioner may, with the approval of the common council, appoint one chief assessor, one or more chief appraisers, one or more supervising assessors and supervising appraisers, one or more property appraisers and such other expert technical personnel as he may deem necessary in order that all valuations throughout the city shall be uniformly made in accordance with law. Said chief assessor, chief appraisers and supervising assessors and supervising appraisers shall exercise such direction and supervision over assessment procedure and shall perform such duties in relation to the assessment of property as the tax commissioner shall determine; they, together with any property appraisers, appointed prior to February 1, 1953, shall be members of the board of assessors and shall hold office in the same manner as assessors as hereinbefore provided. In the event of the death, disability or removal of any district assessor, the tax commissioner may appoint any other assessor, chief assessor, chief appraiser, supervising assessor, supervising appraiser or property appraiser to act as assessor of the district in which such death, disability or removal occurs. The assessors and such chief assessor, chief appraisers, supervising assessors and supervising appraisers and property appraisers as may be appointed shall devote their entire time and attention to the duties of their office and shall not actively engage in any other occupation.

(3) The chief assessor, chief appraisers and every supervising assessor, supervising appraiser and assessor appointed as provided in sub. (2) shall be subject to removal from office for the causes mentioned in s. 17.14, and in addition thereto for neglect of duties, incompetency, drunkenness or intentional insubordination in the manner provided by sub. (4).

(4) Whenever the tax commissioner ascertains or has good reason to believe that any person appointed as provided in sub. (2) is guilty of any of the causes for removal mentioned in sub. (3) he may immediately suspend such person, and the tax commissioner shall thereupon within 10 days make complaint to the presiding judge of the circuit court for the removal of such person, and the matters shall be brought on for immediate hearing. The city attorney shall attend and prosecute such proceedings for removal. Unless such complaint is filed by the said tax commissioner within said time, said person so suspended shall ipso facto be reinstated without further proceedings. Nothing herein contained, however, shall affect the removal of any person appointed pursuant to sub. (2) in the manner and for the causes as provided in s. 17.14.

History: 1953 c. 292.

70.07 Functions of board of assessors in Milwaukee. (1) In all cities of the first class the several assessors shall deliver their respective assessment rolls to, and file the same with the tax commissioner on or before the first day set by the tax commissioner in the notice provided in subsection (2), if practicable, but not later than the third Monday in July in each year.

(2) The tax commissioner shall give notice of publication in the official papers of said city, for 10 days, that on a day or days therein named, the assessment rolls for said city will be open for examination by the taxable inhabitants thereof. On the last Monday of June the tax commissioner shall call together all of the assessors, and such others as are members of the board of assessors as provided in section 70.06 (2), and they together with the said tax commissioner shall constitute an assessment board.

(3) To the end that all valuations throughout the city shall be made on a uniform basis, such board of assessors, under the direction and supervision of the tax commis-

sioner, 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; and the tax commissioner may direct that all objections to valuations filed with him in writing, as provided in section 70.47 (13), shall be investigated by such board of assessors.

(4) The concurrence of a majority of such board of assessors shall be necessary to determine any matter upon which the tax commissioner requires it to act. No notice need be given to the owners of the property assessed of any corrections or changes in the assessment roll which are made prior to the day or days fixed in the notice mentioned in subsection (2) as the day or days on which said assessment roll is to be open for examination, but any changes made thereafter and before the assessment roll shall have been delivered to the board of review can only be made upon notice by first class mail to the person assessed if a resident of the city, or, if a nonresident, his agent if there be one resident therein, or, if neither, the possessor of the property assessed if any; provided the residence of such owner, agent or possessor be known to any member of said board of assessors.

(5) The tax commissioner may provide for such committees of the board of assessors, as he may think best, to make investigations including the investigations mentioned in subsection (3) and perform such other duties as may be prescribed by the said tax commissioner. The tax commissioner shall be chairman of the board of assessors, and he shall appoint as a member or chairman of the various committees, himself, any assessor or other officer or employe in his department.

(6) The board of assessors shall remain in session until all corrections and changes have been made, including all corrections and changes resulting from investigations by committees of the board of assessors of objections to valuations filed with the tax commissioner as herein provided, after which the tax commissioner shall submit the corrected assessment rolls to the board of review. The objector, having been notified of such corrections or changes as required in subsection (4), shall be deemed to have accepted the action of the board of assessors on such objection unless the objector shall notify the tax commissioner in writing, within 5 days, of his desire to present testimony before such board of review. After the board of assessors has adjourned and until the board of review has finally corrected the assessment rolls and returned the same to the tax commissioner, he may appoint committees of the board of assessors to investigate any objections to the amount or valuation of any real or personal property which have been filed with him. The committees so appointed shall report their investigation and recommendations to the board of review and any member of any such committee shall be a competent witness in any hearing before such board of review.

70.08 Assessment district. The term "assessment district" is used to designate any subdivision of territory, whether the whole or any part of any municipality, in which by law a separate assessment of taxable property is made by an assessor or assessors elected or appointed therefor except that in cities of the first class such districts may be referred to as administrative districts.

70.09 Blanks for officers. The department of taxation shall prescribe and furnish to the several county clerks, forms for the assessment rolls, tax rolls, blanks and returns required for the assessment and collection of taxes. Every county clerk shall, at the expense of the county, annually procure to be prepared according to such prescribed forms and furnish to each assessor in the county, in due season for use, an assessment roll, and to each city, village and town clerk a tax roll, and all other books, blanks and papers necessary to be used by such assessors, city, town and village clerks and treasurers, in the discharge of their duties. In the event the department of taxation shall fail to prescribe such forms, the county clerk shall supply such assessment rolls, tax rolls and other blanks and necessary papers as are now in current use in such cities, villages and towns, and if he fails to supply the same, as herein provided, the clerk of any such city, village or town shall procure the same, and the cost thereof shall be a charge against the county.

70.10 Assessment, when made, exemption. The assessor shall begin as soon as practicable after the April election, if he is elected at such election, otherwise as soon as practicable after January 1, to assess all the real and personal property as of the close of May 1 of each year. Except in cities of the first class, such assessment shall be finally completed before the first Monday in July. All real property conveyed by condemnation or in any other manner to the state, any county, city, village or town by gift, purchase, tax deed or power of eminent domain before the second day of May in such year shall not be included in such assessment.

History: 1957 c. 597.

70.11 Property exempted from taxation. The property described in this section is exempted from general property taxes:

(1) **PROPERTY OF THE STATE.** Property owned by this state except land contracted to be sold by the state. This exemption shall not apply to land conveyed after September, 1933, to this state or for its benefit while the grantor or others for his benefit are permitted to occupy the land or part thereof in consideration for the conveyance; nor shall it apply to land devised to the state or for its benefit while another person is permitted by the will to occupy the land or part thereof.

(2) **MUNICIPAL PROPERTY.** Property owned by any county, city, village, town, school district, metropolitan sewerage district, municipal water district created under s. 198.22 or town sanitary district; lands belonging to cities of any other state used for public parks; land tax-deeded to any county or city before the first Monday in July.

(3) **COLLEGES AND UNIVERSITIES.** (a) Grounds of any incorporated college or university, not exceeding 80 acres.

(b) The fact that college or university officers, faculty members, teachers, students or employes live on the grounds does not render them taxable. The leasing of land by a university or college, for educational or charitable purposes, shall not render it liable to taxation provided the income derived therefrom is used for the maintenance of the institution or for charitable purposes.

(c) All buildings, equipment and leasehold interests in lands described in ss. 36.06 (6) and 37.02 (3).

(3a) **VETERAN'S INFIRMARY-DOMICILIARY BUILDING.** All buildings, equipment and leasehold interests in lands described in s. 45.365 (4).

(4) **EDUCATIONAL, RELIGIOUS AND BENEVOLENT INSTITUTIONS; WOMEN'S CLUBS; HISTORICAL SOCIETIES; FRATERNITIES; LIBRARIES.** Property owned and used exclusively by educational institutions offering regular courses 6 months in the year; or by churches or religious, educational or benevolent associations, including property owned and used for housing for pastors and their ordained assistants, members of religious orders and communities, and ordained teachers, whether or not contiguous to and a part of other property owned and used by such associations or churches; or by women's clubs; or by domestic, incorporated historical societies; or by domestic, incorporated, free public library associations; or by fraternal societies operating under the lodge system (except university, college and high school fraternities and sororities), but not exceeding 10 acres of land necessary for location and convenience of buildings while such property is not used for profit. Leasing such property to similar organizations for educational or benevolent purposes, where all the income derived therefrom is used for maintenance, shall not render the property taxable.

(4m) **NONPROFIT HOSPITALS.** Property which is used exclusively for the purposes of any hospital of 10 beds or more devoted primarily to the diagnosis, treatment or care of the sick, injured, or deformed, which hospital is owned and operated by a corporation, voluntary association, foundation or trust, no part of the net earnings of which inures to the benefit of any shareholder, member, director or officer, and which hospital is not operated principally for the benefit of or principally as an adjunct of the private practice of a doctor or group of doctors. The exemption herein granted shall be effective and apply to assessments of property for taxation made, or permitted to be made pursuant to s. 70.44, in the year 1957 and subsequent years.

(5) **AGRICULTURAL FAIRS.** Property owned and used exclusively by any state or county agricultural society, or by any other domestic corporation formed to encourage agricultural and industrial fairs and exhibitions and necessary for fairgrounds or for exhibition and sale of agricultural and dairy property, not exceeding 80 acres. The use of such property for celebrations or as places of amusement shall not render it taxable.

(6) **FIRE COMPANIES.** Property of any fire company used exclusively for its purposes.

(7) **LAND OF MILITARY ORGANIZATIONS.** Land owned by military organizations and used for armories, public parks or monument grounds but not used for private gain.

(8) **TAXED IN PART.** Where property for which exemption is sought pursuant to this section is used in part for exempt purposes and in part for pecuniary profit, then the same shall be assessed for taxation at such percentage of the full market value of said real and personal property as shall fairly measure and represent the extent of such use for pecuniary profit. In determining the amount of such assessment, the term "pecuniary profit" as used in this section is hereby defined as the use of any portion of said premises or facilities for purposes not directly included within the objects of such organization for which use compensation is received, and the space so used, the period of such use, and all other factors tending to measure the extent thereof, shall be considered in fixing the amount of such assessment. The term "pecuniary profit" as used in this section shall not be deemed to include such incidental income as that derived by such organization from occasional social affairs conducted principally by and for the members

of such organization but which nonmembers may attend, nor any income derived from the resale of any merchandise given or donated to any charitable or benevolent society or association when such income is used for the purposes of such society or association. The use of "pecuniary profits" derived from the use of all or a portion of any premises shall not create an exemption in favor of such property. The occasional renting of such halls or buildings for public purposes shall not render them taxable, provided that all income derived therefrom be used for the upkeep and maintenance thereof.

(9) MEMORIALS. All memorial halls and the real estate upon which the same are located, owned and occupied by any organization of United States war veterans organized pursuant to act of congress and domesticated in this state pursuant to the laws of this state, containing permanent memorial tablets with the names of former residents of any given town, village, city or county who lost their lives in the military or naval service of the state or the United States in any war inscribed thereon, and all personal property owned by such organizations, and all buildings erected, purchased or maintained by any county, city, town or village as memorials under s. 45.05 or 45.055. The renting of such halls or buildings for public purposes shall not render them taxable, provided that all income derived therefrom be used for the upkeep and maintenance thereof. Where such hall or building is used in part for exempt purposes and in part for pecuniary profit, it shall be assessed for taxation to the extent of such use for pecuniary profit as provided in sub. (8).

(10) Y.M.C.A. AND Y.W.C.A. Lands not exceeding 40 acres with the building thereon owned by the state association of Young Men's Christian Associations or Young Women's Christian Associations not being within the limit of any incorporated city or village, organized under the laws of this state for moral, religious and educational purposes and used by it exclusively for holding summer training camps or assemblies for moral, religious and educational purposes. The benefits of this subsection shall cease to be enjoyed by such association if it shall at any time appear that a dividend has been declared on its stock, or that a division of profits has been made in any manner among all or any of its members.

(11) BIBLE CAMPS. All real property not exceeding 30 acres and the personal property situated therein, of any Bible camp conducted by a religious nonprofit corporation organized under the laws of this state, so long as the property is used for religious purposes and not for pecuniary profit of any individual.

(12) SCOUTS. Property owned by the Boy Scouts of America, the Girl Scouts or Camp Fire Girls or by any person as trustee for them which is used for the purposes of those organizations, provided no pecuniary profit results to any individual owner or member.

(13) CEMETERIES. Land owned by cemetery associations and used exclusively as public burial grounds and tombs and monuments therein, and privately owned burial lots; land adjoining such burial grounds, owned and occupied exclusively by the association for cemetery purposes; personal property owned by any cemetery association and necessary for the care and management of burial grounds.

(14) ART GALLERIES. Property of any public art gallery, if used exclusively for art exhibits and for art teaching, if public access to such gallery is free not less than 3 days in each week.

(15) COMMUNITY CENTERS. Property of any community center organized under section 43.51.

(16) LABOR TEMPLES. Property owned and used exclusively by any labor organization or by any domestic corporation whose members are workmen associated according to crafts, trades or occupations or their authorized representatives or associations composed of members of different crafts, trades or occupations, provided no pecuniary profit results to any member.

(17) FARMERS' TEMPLES. Property owned and used exclusively for social and educational purposes and for meetings by any corporation, all of whose members are farmers; provided no pecuniary profit results to any member.

(18) HOUSING. Property of housing authorities exempt from taxation pursuant to sections 66.39 (9) and 66.40 (22).

(19) INSTITUTIONS FOR DEPENDENT CHILDREN. All the real and personal property of any children's institution licensed for the care of dependent, neglected, or delinquent children under s. 48.60 while the same is actually used for such purpose.

(20) PROPERTY HELD IN TRUST IN PUBLIC INTEREST. All real and personal property owned by or held in trust for any nonprofit organization and used for the purposes of preserving the native wild plant or animal life, or Indian mounds or other works of

ancient man, or geological or geographical formations of scientific interest, or such part thereof as shall be held or used for such purpose, provided that such property is open to the public subject to reasonable restrictions and no pecuniary profit results from the use or holding or otherwise from any real or personal property herein exempted to any individual owner or member thereof or any associate of any owner or member. The exemption afforded by this subsection shall not be granted unless and until the county board of the county in which such property is located has approved thereof.

(21) TREATMENT PLANT AND POLLUTION ABATEMENT EQUIPMENT; LAGOON LANDS. (a) All real and personal property purchased, constructed and installed as the result of a recommendation or order of the committee on water pollution, state board of health, a city council, a village board or county board pursuant to s. 59.07 (53) for the purpose of abating or eliminating pollution of surface waters or the air shall be exempt from local taxation for a period of 5 years provided, that if the operation of such pollution abatement property results in a net income before real and personal property taxes for any year during the 5-year exemption period, such property shall be placed on the next following May 1 assessment roll and assessed in the usual manner, except that the taxes levied thereon shall in no event exceed the net profit before real and personal property taxes for the preceding calendar year.

(b) A prerequisite to exemption under this subsection shall be the requirement of filing an annual calendar year operating statement on such pollution elimination or abatement property with the department of taxation on or before April 1 of each year.

(c) In computing operating costs, taxpayers that have elected amortization deduction under either s. 71.04 (2b) or 71.05 (2b) shall claim such accelerated amortization as a deduction in the annual operating statement required to be filed under par. (b). Once a property, covered by this subsection, has been fully amortized or depreciated and amortized no further deduction shall be allowed under this subsection in the computation of gain or loss from operating such pollution abatement properties. No loss from operation in a previous year shall be allowed under this subsection as a carry-forward adjustment to the current year's operating statement required hereunder.

(d) The books and records of owners of property covered by this subsection shall be open to examination by representatives of the committee on water pollution, state board of health and department of taxation.

(e) On or before June 1 of each year the department of taxation shall notify the local assessor of each taxation district wherein such property is located as to the taxability or nontaxability of such property.

History: 1951 c. 123, 734; 1953 c. 183, 402, 508, 648; 1955 c. 69, 77, 130, 653, 660, 661; 1957 c. 149, 290, 610.

Cross Reference: For other exemptions from taxation, see 1.04, U. S. sites; 70.40, banks and trust companies; 76.23, utilities.

A benevolent home for children, organized to teach religious principles to orphans, half orphans, and neglected and dependent children, in which, from 1933 to 1945, the proportion of nonorphan inmates was greater than 50 per cent of the whole, was conducted during such period for children generally, with orphanhood no more than a coincidence, and the home did not qualify for total exemption from property taxes during such period as an "orphan asylum or orphan home" under (15), as existing during such period. *Evangelical L. Church v. Shawano County*, 256 W 196, 40 NW (2d) 590.

Real estate purchased for purposes of university expansion at the direction of and for the regents of the university of Wisconsin by a nonstock, nonprofit corporation organized at the direction of the regents, and authorized to acquire real estate for the exclusive uses, purposes and benefit of the university of Wisconsin, and the articles of which corporation provide that its entire net income is to be turned over to the regents, is exempt from taxation under (1), as "property owned by this state," although the title is in the corporation and some of it is presently rented to tenants pending its use for university purposes. *State ex rel. Wisconsin Univ. Bldg. Corp. v. Bards*, 257 W 497, 44 NW (2d) 259.

The test of whether an institution is an "educational institution" within (4) is the origin of the institution, the objects of its organizers, and its complete dedication to educational purposes and a divorce from gain to the owners. Where the educational use is merely incidental to a principal use of another character, tax exemption will be denied. The court is not bound by the statement of corporate purposes set forth in the

articles of incorporation. *Frank Lloyd Wright Foundation v. Wyoming*, 267 W 599, 66 NW (2d) 642.

The furniture, fixtures and equipment, and stock of merchandise of a nonstock, nonprofit corporation, organized to sell merchandise to its members, occupants of men's dormitories at the University of Wisconsin, and to use its net income for literary or educational purposes, were not exempt from taxation under (4). It is the use of the property claimed to be exempt, and not the purpose of the income therefrom, that determines whether the property is exempt or taxable. *Men's Halls Stores, Inc. v. Dane County*, 269 W 84, 69 NW (2d) 213.

Under (4) and (8) facilities of a society which are at times open to the public may be taxed, regardless of how few non-members use them, in the proportion of time they are open to the public. *Madison Aerie No. 623 F. O. E. v. Madison*, 275 W 472, 82 NW (2d) 207.

Machines owned by private corporation located in the federal forest products laboratory are not exempt from local taxation. 39 Atty. Gen. 78.

See note to sec. 1, art. VIII, citing 40 Atty. Gen. 419.

"Foster homes" are not exempt from taxation by (19). 41 Atty. Gen. 260.

Private residence owned by a church, furnished rent free as part of compensation to a teacher in the parochial school conducted on the church premises, which is not an integral part of, adjacent to, or in close proximity to, the church premises in which the school is conducted, is not exempt under (4). 42 Atty. Gen. 146.

Residence properties owned by Beloit

College, adjoining its main campus and furnished to faculty members as personal residences, are exempt under (3). 42 Atty. Gen. 149. (8) is inapplicable to county-owned property. 43 Atty. Gen. 94. Real estate acquired by the Wisconsin department of veterans affairs in realizing upon any security and not contracted to be sold is exempt from local real estate taxes. 45 Atty. Gen. 141. (44), concerning the divulging of information from income and gift tax returns, as repealed and recreated by ch. 303, Laws 1953, and as affected by chs. 184 and 285, Laws 1953, construed. 42 Atty. Gen. 256.

70.111 Personal property exempted from taxation. The property described in this section is exempted from general property taxes:

(1) **JEWELRY, HOUSEHOLD FURNISHINGS AND APPAREL.** Personal ornaments and jewelry (including a watch) (not exceeding in value \$750), family portraits, private libraries (not exceeding in value \$200), musical instruments (not exceeding in value \$100), household furniture and furnishings, apparel, one bicycle, and one firearm if such items are kept for personal use by the owner.

(2) **ANIMALS.** Farm poultry, farm animals and fur-bearing animals under 4 months of age.

(3) **BOAT.** Watercraft employed regularly in interstate traffic. Watercraft belonging to nonresidents of this state and laid up for repairs.

(4) **CROPS.** Growing crops including nursery stock and trees growing for sale as such, medicinal plants and plants growing in greenhouses or under hotbeds, sash or lath.

(5) **FAMILY SUPPLIES.** Provisions and fuel sufficient to sustain the owner's family 6 months; but no person paying board shall be deemed a member of a family.

(6) **STOCK FEED.** Hay, grain and other feed raised on farms for feeding thereon and not for sale.

(7) **FARM PERSONALTY.** All horses, mules, wagons, carriages, sleighs, harnesses.

(9) **TOOLS, MACHINERY.** The tools of a mechanic kept and used in his trade and farm, orchard and garden machinery implements and tools, actually used in the operation of any farm, orchard or garden, or any new farm machinery, stocked and owned by a retailer for farm use.

(10) **ORIGINAL PACKAGES.** (a) Merchandise shipped into this state and placed in storage in the original package in a commercial storage warehouse or on a public wharf shall while so in storage be considered in transit and not subject to taxation, but no portion of a premises owned or leased by a consignor or consignee shall be deemed to be a public warehouse despite any licensing as such.

(b) 1. Merchandise produced or manufactured in this state, for shipment out of the state, and placed in storage in the original package in a commercial storage warehouse or on a public wharf, shall while so in storage be considered in transit and not subject to taxation.

2. No exemption from taxation shall be allowed under this paragraph unless the owner of such merchandise files a sworn statement with the assessor for the district in which the merchandise would be assessed if not exempt from taxation under this paragraph, not later than May 25 of the tax year, stating the description, quantity, value and location of such merchandise and that said merchandise was produced or manufactured for shipment out of the state.

3. No exemption from taxation shall be allowed under this paragraph for any tax year with respect to any merchandise which was exempt from taxation under this paragraph for the preceding tax year, even though such merchandise has remained in storage as provided in subd. 1.

4. Such merchandise shall be subject to s. 70.18 (2) for purposes of assessment.

5. For the purposes of this paragraph a "commercial storage warehouse" or "public wharf" is any warehouse, dock or port facility owned or operated by any person engaged in the business of storing products, materials, goods, wares and merchandise for hire for profit, who is licensed under s. 100.13 or the federal bonded warehouse act; but no portion of a warehouse, dock or port facility leased to a tenant and no portion of any premises owned or leased or operated by a consignor or consignee, or any affiliate or subsidiary of such consignor or consignee, shall be deemed a commercial storage warehouse or public wharf under this paragraph.

(11) **CHEESE.** Natural cheese owned by the Wisconsin manufacturer.

(14) **MILKHOUSE EQUIPMENT.** Milkhouse equipment used by a farmer, including mechanical can coolers, bulk tanks and hot water heaters. This exemption shall apply whether such equipment is deemed personal property or is so affixed to the realty as to be classified in the category of real estate.

(16) TOBACCO. Tobacco pledged as security for the payment of any nonrecourse loan or loans granted by the United States or any agency thereof.

History: 1951 c. 98, 601, 673, 682; 1953 c. 116, 159; 1957 c. 104, 601, 654.

Turkey poulters are exempt from taxation as "poultry" to the extent of \$25 but are not exempt as "farm animals" or "fur-bearing animals." Albion v. Trask, 256 W 485, 41 NW (2d) 627.

Brooder houses, located on turkey farms and mounted on skids so as to be movable from one location to another, are not exempt. Albion v. Trask, 256 W 485, 41 NW (2d) 627.

(9), exempting from property taxes any new farm machinery, "horse or power drawn," stocked and owned by a retailer for farm use, refers to farm machinery having no means of propulsion of its own but dependent for movement on some outside force, and hence does not exempt self-propelled farm tractors, even if such tractors be considered farm machinery while in the dealer's possession. There is no absurd or unconstitutional distinction between groups of farm machinery so classified. Practical construction has its place in the interpretation of statutes whose meaning is doubtful, but it is a fundamental rule of taxation that, if there is doubt as to the meaning of an exemption statute, the doubt must be resolved against the party claiming an ex-

emption thereunder. Mitchell v. Horicon, 264 W 350, 59 NW (2d) 469.

Sprayers, tractors, plows, drags and similar machinery owned by a corporation and used for commercial work on farms not operated by the corporation are not exempt from taxation. 39 Atty. Gen. 411.

Cheese produced and delivered during March and April to a cheese company warehouse under a purported warehouse receipt arrangement used only during those months, where the cheese company makes advances to the cheese factories of 80 per cent of the purchase price, postpones remittance of the balance until after May 1 when it uses the cheese, actually makes no charge for the purported storage, and computes the purchase price on the basis of the weight at the time of delivery, is not exempt. 40 Atty. Gen. 233.

Law library used by a lawyer in his law practice is not exempted from property taxes. 40 Atty. Gen. 430.

Expansion of exemption of cheese from taxation to include cured cheese under (11) is not applicable to the assessment for 1953. 42 Atty. Gen. 238.

70.112 Property exempted from taxation because of special tax. The property described in this section is exempted from general property taxes:

(1) MONEY AND INTANGIBLE PERSONALTY. Money and all intangible personal property, such as credit, checks, notes, bonds, stocks and other written instruments.

(2) INSURANCE COMPANIES. Personal property of insurance companies organized or doing business in this state, necessary for the operation of such business.

(3) TRUST CORPORATIONS. Personal property of domestic trust and annuity corporations.

(4) SPECIAL PROPERTY AND GROSS RECEIPTS TAXES OR LICENSE FEES. All special property assessed under the provisions of ch. 76 and such property of any telephone company, freight line company, and electric co-operative association as is used and useful in the operation of the business of such company or association. Nothing herein provided shall be deemed to exclude any real estate from special assessments for local improvements under the provisions of s. 66.64, nor any property which is separately accounted for under the provisions of s. 196.59.

(5) MOTOR VEHICLES. Every automobile, motor truck, motor delivery wagon, passenger automobile bus, motor cycle, or other similar motor vehicle, or trailer or semitrailer used in connection therewith.

(6) AIRCRAFT. Every aircraft.

(7) MOBILE HOMES. Every mobile home as defined in s. 66.058, except mobile homes situated in towns which have not adopted and in effect an ordinance licensing or assessing mobile homes or mobile home parks under s. 66.058.

History: 1953 c. 542, 563; 1957 c. 345.

70.113 Payments in lieu of school tax on state hunting grounds. (1) Each town in which school districts or parts thereof are located, containing any state-owned public hunting grounds, or game reserves or refuges operated in connection therewith, acquired at any time under s. 23.09 (7) (d) 3, shall receive from the conservation fund an amount which the department of taxation determines and certifies to the conservation commission would be payable each year beginning with 1956 as school taxes upon such lands within the town, if such lands were fully subject to taxation for school purposes.

(2) The conservation commission shall certify the amount due each town under sub. (1) to the director of budget and accounts, who shall not later than June 15 in each year draw his warrant therefor and forward it to the town.

(3) The town clerk shall thereupon apportion to each school district the amount to which it is entitled as determined by the department of taxation under sub. (1).

History: 1955 c. 612.

70.114 Payment of school tax on tax-exempt lands. (1) Notwithstanding any other provision in this chapter, all land owned by the state, or by any county in such county or in any other county, or by any city, village, town or other municipality, or by any agency of any of the foregoing, which is residential property and is a part of, used by or held and kept for the purposes of a public educational institution shall be subject

to any tax levied for school purposes the same as other real estate. If such taxes are not paid, such lands shall be subject to tax sale as are privately owned lands.

(2) "Residential property" as used in this section includes:

(a) Vacant platted land situated in a residential area and which is not an integral part of the grounds of a public institution.

(b) Buildings or structures, including the land surrounding and appurtenant thereto, designed for and used as a private dwelling accommodation or private living quarters.

(3) "Residential property" as used in this section does not include dormitories, cottages, houses or other buildings or structures, including the land surrounding and appurtenant thereto, which are maintained for and are used as housing accommodations or living quarters for:

(a) Students attending a public educational institution and not employed thereby except in a minor capacity as provided in sub. (4).

(b) The officer or employe of a public educational institution who is the chief executive or head administrator of such institution.

(c) Other employes of a public educational institution, only if such premises are an integral part of the grounds of such institution.

(4) For the purpose of this section a person shall be considered a student notwithstanding that, in addition to taking courses of study at an educational institution, such person is employed by such institution in a minor capacity other than as a part of the instructional or research staff thereof.

(5) For the purpose of this section the grounds of a public institution consist of all the land comprising the compact contiguous area that includes within its boundaries, along with other land, the land upon which the main or principal buildings of the institution are located. Land which adjoins the land upon which the main or principal buildings of an institution are located constitutes a part of the grounds thereof and parcels separated only by a street or other public highway shall be considered adjoining lands. Athletic fields and premises used as lots for parking or storage of vehicles owned or operated by the educational institution shall constitute a part of the grounds thereof wherever located.

(6) "Residential area" as used in this section means those tracts or parcels of land that are:

(a) Platted and are within a city or village.

(b) Platted and adjoin platted lands in a city or village.

(c) Unplatted but are essentially urban in nature and location.

History: 1955 c. 10, 643; 1957 c. 610.

70.115 Taxation of real estate held by state of Wisconsin investment board. All real estate owned or held by any of the funds invested by the state of Wisconsin investment board (other than the constitutional trust funds) shall be assessed and taxed in the same manner as privately owned real estate. Such taxes shall be paid out of the fund to which the lands belong or for whose benefit they are held. If such taxes are not paid, the real estate shall be subject to tax sale as are privately owned lands.

History: 1951 c. 511.

70.116 Taxation of university agricultural lands. All agricultural lands owned or held by the board of regents of the university of Wisconsin including those used for experimental purposes shall be subject only to the tax levied for school purposes the same as other real estate. If such taxes are not paid, the real estate shall be subject to tax sale as are privately owned lands.

History: 1955 c. 523.

70.117 Taxation of certain agricultural land owned by the state. Notwithstanding any provision of section 70.11, all agricultural land owned by the state and operated by the state department of public welfare or the state board of health in connection with state curative, penal and correctional institutions under its supervision shall be subject to any tax levied for school purposes the same as other real estate. If such taxes are not paid, the real estate shall be subject to tax sale as are privately owned lands.

History: 1951 c. 327.

State agricultural lands operated by de- with the child center are not subject to partment of public welfare in connection school taxes. 42 Atty. Gen. 199.

70.12 Real property, where assessed. Except in cities of the first class, all real property not expressly exempt from taxation shall be entered upon the assessment roll in the assessment district where it lies.

70.13 Where personal property assessed. (1) All personal property shall be assessed in the assessment district where the same is located or customarily kept except as otherwise specifically provided. Personal property in transit within the state on the

first day of May shall be assessed in the district in which the same is intended to be kept or located, and personal property having no fixed location shall be assessed in the district where the owner or the person in charge or possession thereof resides, except as provided in subsection (5) of this section.

(2) Saw logs or timber in transit, which are to be sawed or manufactured in any mill in this state, shall be deemed located and shall be assessed in the district in which such mill is located. Saw logs or timber shall be deemed in transit when the same are being transported either by water or rail, but when such logs or timber are banked, decked, piled or otherwise temporarily stored for transportation in any district, they shall be deemed located, and shall be assessed in such district.

(3) On or before the tenth day of May in each year the owner of such logs or timber shall furnish the assessor of the district in which such mill is located a verified statement of the amount, character and value of all such logs and timber in transit on the first day of May preceding, and to the assessor of the district in which any such logs and timber were located on the first day of May preceding, he shall furnish a like verified statement of the amount, character and value thereof. Any assessment made in accordance with such statement shall be valid and binding on the owner notwithstanding any subsequent change as to the place where the same may be sawed or manufactured. If the owner of such logs or timber shall fail or refuse to furnish the statement herein provided for, or shall intentionally make a false statement, he shall be subject to the penalties prescribed by section 70.36.

(5) As between school districts, the location of personal property for taxation shall be determined by the same rules as between assessment districts; provided, that whenever the owner or occupant shall reside upon any contiguous tracts or parcels of land which shall lie in two or more assessment districts, then the farm implements, live stock, and farm products of such owner or occupant used, kept, or being upon such contiguous tracts or parcels of land, shall be assessed in the assessment district where such personal property is customarily kept.

(6) No change of location or sale of any personal property after the first day of May in any year shall affect the assessment made in such year.

(7) Saw logs or timber removed from public lands during the year next preceding the first day of May or having been removed from such lands and in transit therefrom on the first day of May, shall be deemed located and assessed in the assessment district wherein such public lands are located and shall be assessed in no other assessment district. Saw logs or timber shall be deemed in transit when the same are being transported. On or before May 10 in each year the owner of such logs or timber shall furnish the assessor of the assessment district wherein they are assessable a verified statement of the amount, character and value of all such logs and timber. If the owner of any such logs or timber shall fail or refuse to furnish such statement or shall intentionally make a false statement, he shall be subject to the penalties prescribed by section 70.36. This subsection shall supersede any provision of law in conflict therewith. The term "owner" as used in this subsection is deemed to mean the person owning the logs or timber at the time of severing. "Public lands" as used in this subsection shall mean lands owned by the United States of America, the state of Wisconsin or any political subdivision of this state.

(7) created by ch. 123, Laws 1949, does not impose a special severance tax but merely provides that saw logs or timber cut from public lands and on hand on May 1 are assessable as personal property in the assessment district where the public lands are located against the person owning the same on May 1. 39 Atty. Gen. 154.

House trailers of members of the armed forces who are not domiciled in Wisconsin but are stationed in the state pursuant to military or naval orders, which trailers are used by them for residences, are exempt from ad valorem personal property taxation by the provisions of the Soldiers' and Sailors' Civil Relief Act, 50 U. S. C. A., s. 574. 40 Atty. Gen. 407.

70.14 Incorporated companies. The residence of an incorporated company, for the purposes of the preceding section, shall be held to be in the assessment district where the principal office or place of business of such company shall be.

70.15 Assessment of vessels. (1) That in consideration of an annual payment into the treasury of any town, village or city where such property is assessable by the owner of any steam vessel, barge, boat or other water craft, owned within this state, or hailing from any port thereof, and employed regularly in interstate traffic of a sum equal to one cent per net ton of the registered tonnage thereof, said steam vessel, barge, boat or other water craft shall be and the same is hereby made exempt from further taxation, either state or municipal.

(2) The owner of any steam vessel, barge, boat or other water craft, hailing from any port of this state, "and so employed regularly in interstate traffic," desiring to comply with the terms of this section, shall annually, on or before the first day of May, file with the clerk of such town, village or city a verified statement, in writing, containing the name, port of hail, tonnage and name of owner of such steam vessel, barge, boat or other

water craft, and shall thereupon pay into the said treasury of such town, village or city a sum equal to one cent per net ton of the registered tonnage of said vessel, and the treasurer shall thereupon issue his receipt therefor. All vessels, boats or other water craft not regularly employed in interstate traffic and all private yachts or pleasure boats belonging to inhabitants of this state, whether at home or abroad, shall be taxed as personal property.

70.16 Leaf tobacco. Leaf tobacco, whether in the hands of the grower or dealer, shall be listed and valued by the assessor of the assessment district where the same is located on May first of the year in which the assessment is to be made, and no tobacco then located in this state shall be considered in transit unless it has actually been started on its journey or has been delivered and consigned to a common carrier for shipment. Any assessor who shall knowingly fail to list and value according to law any and all leaf tobacco located in his district on May first of the year of making his assessment shall be punished as provided in s. 946.12.

History: 1955 c. 696.

Tobacco in warehouses of co-operative Corporation is subject to state personal tobacco growers association and pledged by property taxation. 39 Atty. Gen. 58. it to secure loan from Commodity Credit

70.17 Lands, to whom assessed; buildings on exempt lands. Real property shall be entered in the name of the owner, if known to the assessor, otherwise to the occupant thereof if ascertainable, and otherwise without any name. The person holding the contract or certificate of sale of any real property contracted to be sold by the state, but not conveyed, shall be deemed the owner for such purpose. The undivided real estate of any deceased person may be entered to the heirs of such person without designating them by name. The real estate of an incorporated company shall be entered in the same manner as that of an individual. Improvements on leased lands may be assessed either as real property or personal property.

Buildings on leased land, if taxed as real assessed separately as real estate. 39 Atty. estate are to be included in the assessment Gen. 615. with the lands as a unit, and may not be

70.174 Improvements on government-owned land. Improvements made by any person on land within this state owned by the United States may be assessed either as real or personal property to the person making the same, if ascertainable, and otherwise to the occupant thereof or the person receiving benefits therefrom.

70.175 School tax on county land. (1) Real estate not exceeding one acre in area, together with the improvements thereon, otherwise exempt, owned by a county and from which the county receives income, in the form of rentals or otherwise, from persons occupying such premises shall be subject to the tax levied for school purposes in the same manner as other real estate; provided that the persons occupying such premises have a child or children attending or legally entitled to attend the public school in the school district in which the property is located.

(2) Such taxes shall be paid by the county in the same manner as other real estate taxes are paid; upon receipt of such taxes the local treasurer shall pay the same to the treasurer of the school district in which the property is located.

70.18 Personal property, to whom assessed. (1) Personal property shall be assessed to the owner thereof, except that when it shall be in the charge or possession of some person other than the owner or person beneficially entitled thereto in the capacity of parent, guardian, husband, agent, lessee, occupant, mortgagee, pledgee, executor, administrator, trustee, assignee, receiver, or other representative capacity, it shall be assessed to the person so in charge or possession of the same. Telegraph and telephone poles, posts, railroad ties, lumber and all other manufactured forest products shall be deemed to be in the charge or possession of the person in occupancy or possession of the premises upon which the same shall be stored or piled, and the same shall be assessed to such person, unless the owner or some other person residing in the same assessment district, shall be actually and actively in charge and possession thereof, in which case it shall be assessed to such resident owner or other person so in actual charge or possession; but nothing contained in this clause shall affect or change the rules prescribed in section 70.13 respecting the district in which such property shall be assessed.

(2) Goods, wares and merchandise in storage in a commercial storage warehouse or on a public wharf, except as provided in section 70.111 (10), shall be assessed to the owner thereof and not to the warehouse or public wharf, if the operator of the warehouse or public wharf furnishes to the assessor the names and addresses of the owners of all goods, wares and merchandise not exempt from taxation.

(3) Upon the receipt of such information relating to goods, wares and merchandise owned in some other assessment district from that in which the warehouse is located, the

assessor shall promptly transmit the same to the assessor of the proper assessment district. Such assessor shall thereupon assess the goods, wares and merchandise to the owners thereof.

Personal property in the possession of a Wisconsin company was subject to taxation even though by contract with the federal government the property belonged to the U. S., where the U. S. had not paid for it, the company could add to and dispose of it, and all property not finally accepted by the U. S. was to revert to the company. American Motors Corp. v. Kenosha, 274 W 315, 80 NW (2d) 363.

70.19 Assessment, how made; liability and rights of representative. (1) When personal property shall be assessed to some person in charge or possession thereof other than the owner or person beneficially entitled thereto as hereinbefore provided, the assessment thereof shall be entered upon the assessment roll separately from the same person's assessment of his own personal property, adding to his name upon such roll words briefly indicating that such assessment is made to him as the person in charge or possession thereof as occupant or possessor of the premises on which such property is stored or piled or as the husband, agent, lessee, occupant, mortgagee, pledgee, executor, administrator, trustee, assignee, receiver or other representative of the owner or person beneficially entitled thereto; but a failure to enter such assessment separately or to indicate the representative capacity or other relationship of the person assessed shall not affect the validity of the assessment.

(2) The person so assessed shall be personally liable for the tax thereon. He shall have a personal right of action against the owner or person beneficially entitled to such property for the amount of such taxes and shall have a lien therefor upon such property with the rights and remedies for the preservation and enforcement of such lien provided in sections 289.45 and 289.48, and shall be entitled to retain possession of such property until the owner or person beneficially entitled thereto shall have paid the tax thereon or shall have reimbursed the person assessed for such tax if paid by him. Such lien and right of possession shall relate back and exist from the time as of which such assessment is made, but may be released and discharged by giving to the person assessed such undertaking or other indemnity as he may accept or by giving to him a bond in such amount and with such sureties as shall be directed and approved by the county judge of the county in which such property is assessed, upon eight days' notice to the person assessed, which bond shall be conditioned to hold and keep the person against whom such assessment is made free and harmless from any and all costs, expense, liability or damage by reason of such assessment.

70.20 Owner's liability when personalty assessed to another; action to collect.

(1) When personal property shall be assessed to some person in charge or possession thereof, other than the owner, such owner as well as the person so in charge or possession shall be liable for the taxes levied pursuant to such assessment; and the liability of such owner may be enforced in a personal action as for a debt. Such action may be brought in the name of the town, city or village in which such assessment was made, if commenced before the time fixed by law for the return of delinquent taxes, by direction of the treasurer or tax collector of such town, city or village. If commenced after such a return, it shall be brought in the name of the county or other municipality to the treasurer or other officer of which such return shall be made, by direction of such treasurer or other officer. Such action may be brought in any court of this state having jurisdiction of the amount involved and in which jurisdiction may be obtained of the person of such owner or by attachment of the property of such owner.

(2) The remedy of attachment may be allowed in such action upon filing an affidavit of the officer by whose direction such action shall be brought, showing the assessment of such property in the assessment district, the amount of tax levied pursuant thereto, that the defendant was the owner of such property at the time as of which the assessment thereof was made, and that such tax remains unpaid in whole or in part, and the amount remaining unpaid. The proceedings in such actions and for enforcement of the judgment obtained therein shall be the same as in ordinary actions for debt as near as may be, but no property shall be exempt from attachment or execution issued upon a judgment against the defendant in such action.

(3) The assessment and tax rolls in which such assessment and tax shall be entered shall be prima facie evidence of such assessment and tax and of the justice and regularity thereof; and the same, with proof of the ownership of such property by the defendant at the time as of which the assessment was made and of the nonpayment of such tax, shall be sufficient to establish the liability of the defendant. Such liability shall not be affected and such action shall not be defeated by any omission or irregularity in the assessment or tax proceedings not affecting the substantial justice and equity of the tax. The provisions of this section shall not impair or affect the remedies given by other provisions of law for

the collection or enforcement of such tax against the person to whom the property was assessed.

Conditional vendor or chattel mortgagee property tax on such property. 46 Atty. Gen. 97.
of property in possession of vendee or mortgagor is not liable under (1) for personal

70.21 Partnership; estates in hands of executor; personal property, how assessed. The personal property of a partnership may be assessed in the names of the persons composing such partnership, so far as known or in the firm name or title under which the partnership business is conducted, and each partner shall be liable for the taxes levied thereon. Undistributed personal property belonging to the estate of a person deceased shall be assessed to the executor or administrator if one shall have been appointed and qualified, on the first day of May in the year in which the assessment is made, otherwise it may be assessed to the estate of such deceased person, and the tax thereon shall be paid by the executor or administrator if one be thereafter appointed, otherwise by the person or persons in possession of such property at the time of the assessment.

70.22 Personal property being administered, how assessed. (1) In case one or more of two or more executors of the will or administrators or trustees of the estate of a decedent, whose domicile at the time of his decease was in this state, shall not be residents within the state, the taxable personal property belonging to such estate shall be assessed to the executors, administrators or trustees residing in this state. In case there shall be two or more executors, administrators or trustees of the same estate residing in this state, but in different assessment districts, the assessment of such personal property shall be in the name of all such executors, administrators or trustees. In case the executor, administrator, trustee, or all of them if more than one, shall not reside in this state, such property may be assessed in the name of such executors or administrators or in the name of such estate.

(2) The taxes imposed pursuant to such assessment may be enforced as a claim against the estate, upon presentation of such claim by the treasurer of such district to the court in which the proceedings for the probate of such estate are pending, and upon due proof such court shall allow and order the same to be paid; and before the allowance of the final account of a nonresident executor, administrator or trustee the court shall ascertain whether there are or will be any taxes remaining unpaid or to be paid on account of personal property belonging to the estate, and shall make such order or direction as may be necessary to provide for the payment thereof. The foregoing provisions shall not impair or affect any remedy given by other provisions of law for the collection or enforcement of taxes upon personal property assessed to executors, administrators or trustees.

70.23 Duties of assessors; unincorporated villages. (1) The assessor shall enter upon the assessment roll opposite to the name of the person to whom assessed, if any, as before provided in regular order as to lots and blocks, sections and parts of sections (except that so much as is within the limits of an incorporated village or unincorporated village the limits of which have been designated by the town board, shall be assessed in one part of the roll from the best information he can obtain), a correct and pertinent description of each parcel of real property in the assessment district not exempt from taxation and the number of acres in each tract containing more than one acre.

(2) When two or more lots or tracts owned by the same person are deemed by the assessor so improved or occupied with buildings as to be practically incapable of separate valuation, they may be entered as one parcel. Whenever any tract, parcel or lot of land shall have been surveyed and platted and a plat thereof recorded according to law, the assessor shall designate the several lots and subdivisions of such platted ground as they are fixed and designated by such plat.

70.24 Public lands and land mortgaged to state. The secretary of state shall annually, before the first day of May, make and transmit to the county clerk of each county an abstract containing a correct and full statement and description of all public lands sold and not patented by the state, and of all lands mortgaged to the state lying in his county; and immediately on receipt thereof the county clerk shall make and transmit to the clerk of each town or city in the county a list from said abstract of such lands lying in such town or city, if any. Every assessor shall enter on the assessment roll, in a separate column, under distinct headings, a list of all such public and mortgaged lands, and the same shall be assessed and taxed in the same manner as other lands, without regard to any balance of purchase money or loans remaining unpaid on the same.

70.25 Lands, described on rolls. In all assessments and tax rolls, and in all advertisements, certificates, papers, conveyances or proceedings for the assessment and collection of taxes, and proceedings founded thereon, as well heretofore as hereafter, any descriptions of land which shall indicate the land intended with ordinary and reasonable

certainty and which would be sufficient between grantor and grantee in an ordinary conveyance shall be sufficient; nor shall any description of land according to the United States survey be deemed insufficient by reason of the omission of the word quarter or the figures or signs representing it in connection with the words or initial letters indicating any legal subdivision of lands according to government survey. Where a more complete description may not be practicable and the deed or a mortgage describing any piece of real property is recorded in the office of the register of deeds for the county, an abbreviated description including the volume and page where recorded, and the section, village or city where the property is situated, shall be sufficient. Where a more complete description may not be practicable, and the piece of property is described in any certificate, order or judgment of a court of record in the county, an abbreviated description including the volume and page of the court record where recorded, and the section, village or city where the property is situated, shall be sufficient.

70.27 Assessor's plat. (1) **WHO MAY ORDER.** Whenever any area of land is owned by 2 or more persons in severalty, and when in the judgment of the governing body having jurisdiction, the description of one or more of the different parcels thereof cannot be made sufficiently certain and accurate for the purposes of assessment and taxation without noting the metes and bounds of the same, such governing body may cause a plat to be made for such purposes. Such plat shall be called "assessor's plat," and shall plainly define the boundary of each parcel, and each street, alley, lane or roadway, or dedication to public or special use, as such shall be evidenced by the records of the register of deeds. Such plats in cities may be ordered by the city council, in villages by the village board, in towns by the town board or the county board. The actual and necessary costs and expenses of making assessors' plats shall be paid out of the treasury of the city, village, town or county whose governing body ordered the plat, and all or any part of such cost may be charged to the land so platted in the proportion that the last assessed valuation of each parcel bears to the last assessed total valuation of all lands included in the assessor's plat, and collected as a special assessment on such land, in the manner provided by s. 66.60.

(2) **CERTIFICATION, APPROVAL, RECORDING.** Such plat, when completed and certified as provided by this section, and when approved by the governing body, shall be acknowledged by the clerk thereof and recorded in the office of the register of deeds.

(3) **ASSESSMENT, TAXATION, CONVEYANCING.** Reference to any land, as it appears on a recorded assessor's plat is deemed sufficient for purposes of assessment and taxation. Conveyance may be made by reference to such plat and shall be as effective to pass title to the land so described as it would be if the same premises had been described by metes and bounds. Such plat or record thereof shall be received in evidence in all courts and places as correctly describing the several parcels of land therein designated. After an assessor's plat has been made and recorded with the register of deeds as provided by this section, all conveyances of lands included in such assessor's plat shall be by reference to such plat. Any instrument dated and acknowledged after September 1, 1955, purporting to convey or mortgage any such lands except by reference to such assessor's plat shall not be recorded by the register of deeds.

(4) **AMENDMENTS.** Amendments or corrections to an assessor's plat may be made at any time by the governing body by recording with the register of deeds a plat of the area affected by such amendment or correction, made and authenticated as provided by this section. It shall not be necessary to refer to any amendment of the plat, but all assessments or instruments wherein any parcel of land is described as being in an assessor's plat, shall be construed to mean the assessor's plat of lands with its amendments or corrections as it stood on the date of making such assessment or instrument, or such plats may be identified by number.

(5) **SURVEYS, RECONCILIATIONS.** The surveyor making the plat shall survey and lay out the boundaries of each parcel, street, alley, lane, roadway, or dedication to public or private use, according to the records of the register of deeds, and whatever evidence that may be available to show the intent of the buyer and seller, in the chronological order of their conveyance or dedication, and set temporary monuments to show the results of such survey which shall be made permanent upon recording of the plat as provided for in this section, and make a map thereof to a scale of not more than 100 feet per inch. The owners of record of lands in the plat shall be notified by registered letter mailed to their last known address, in order that they shall have opportunity to examine the map, view the temporary monuments, and make known any disagreement with the boundaries as shown by the temporary monuments. It shall be the duty of the surveyor making the plat to reconcile any discrepancies that may be revealed, so that the plat as certified to the governing body shall be in conformity with the records of the register of deeds as nearly as is practicable. When boundary lines between adjacent parcels, as evidenced on the ground,

are mutually agreed to in writing by the owners of record, such lines may be the true boundaries for all purposes thereafter, even though they may vary from the metes and bounds descriptions previously of record. Such written agreements shall be recorded in the office of the register of deeds. On every assessor's plat, as certified to the governing body, shall appear the metes and bounds description of each parcel, as recorded in the office of the register of deeds, which shall be identified with the number or letter by which such parcel is designated on the plat.

(6) **MONUMENTS, PLAT REQUIREMENTS.** The provisions of s. 236.15 as to monuments, and the provisions of s. 236.20 as to form and procedure, insofar as they are applicable to the purposes of assessors' plats, shall apply.

(7) **CERTIFICATE.** When completed, the assessor's plat shall be filed with the clerk of the governing body that ordered the plat. On its title page shall appear the sworn certificate of the surveyor who made the plat, which shall state and contain:

(a) The name of the governing body by whose order the plat was made, and the date of the order.

(b) A clear and concise description of the land so surveyed and mapped, by government lot, quarter quarter-section, township, range and county, or if located in a city or village or platted area, then according to the plat; otherwise by metes and bounds beginning with some corner marked and established in the United States land survey.

(c) A statement that the plat is a correct representation of all the exterior boundaries of the land surveyed and each parcel thereof.

(d) A statement that he has fully complied with the provisions of this section in filing the same.

(8) **PLAT FILED WITH GOVERNING BODY.** On the filing of the assessor's plat with the governing body, the clerk shall promptly give notice thereof by publication for 3 successive weeks in the official newspaper of the city, village, town or county, or if there be none, in a newspaper published in the county or an adjoining county and having general circulation in the locality. The plat shall remain on file in the clerk's office for 30 days after the first publication. At any time within such 30-day period any person or public body having an interest in any lands affected by the plat may bring a suit to have such plat corrected. If no such suit be brought within such time, the plat may be approved by the governing body, and filed for record. If such suit be brought, approval shall be withheld until the suit is decided, when the plat shall be revised in accordance with such decision if such be necessary, then approved by the governing body and filed for record. When so filed the plat shall carry on its face the certificate of the clerk that all provisions of this section have been complied with. When recorded after approval by the governing body, the plat shall have the same effect for all purposes as if it were a land division plat made by the owners in full compliance with chapter 236. Before May 1 of each year, the register of deeds shall notify the town clerks of the recording of any assessors' plats made or amended during the preceding year, affecting lands in their towns.

History: 1951 c. 732; 1955 c. 95, 570; 1957 c. 132.

Note: (6) is printed as amended by ch. 570, Laws 1955. See 236.50 for effective dates of that act.

The last sentence of (8) is not applicable assigning real estate in probate or administration proceedings. 44 Atty. Gen. 341.
to certificates of termination of joint tenancy, certificates of heirship, or judgments

70.28 Assessment as one parcel. No assessment of real property which has been or shall be made shall be held invalid or irregular for the reason that several lots, tracts or parcels of land have been assessed and valued together as one parcel and not separately, where the same are contiguous and owned by the same person at the time of such assessment.

70.29 Personalty, how entered. The assessor shall place in one district and continuous part of the assessment roll all the names of persons assessed for personal property, with a statement of such property in each village in his assessment district, and foot up the valuation thereof separately; otherwise he shall arrange all names of persons assessed for personal property on his roll alphabetically so far as he conveniently can. He shall also place upon the assessment roll, in a separate column and opposite the name of each person assessed for personal property, the number of the school district in which such personal property is subject to taxation.

70.30 Aggregate values. Every assessor shall ascertain and set down in separate columns prepared for that purpose on the assessment roll and opposite to the names of all persons assessed for personal property the number and value of the following named items of personal property assessed to such person, which shall constitute the assessed valuation of the several items of property therein described, to wit:

(1) The number and value of horses, mules and asses of all ages.

- (2) The number and value of neat cattle of all ages.
- (3) The number and value of sheep and lambs.
- (4) The number and value of swine.
- (5) The number and value of wagons, carriages and sleighs.
- (6) The value of merchants' stock.
- (7) The value of manufacturers' stock.
- (8) The value of logs, timber, lumber, ties, poles and posts, not manufacturers' stock.
- (9) The number and value of steam and other vessels.
- (10) The value of the property and franchises of companies defined in subsections (3), (7) and (8) of section 76.02 whose property is located wholly within the taxation district.
- (11) The value of leaf tobacco.
- (13) The value of all other personal property except such as is exempt from taxation.
- (14) The number and value of ornaments, jewelry and precious stones.
- (15) Total, the value of all personal property.

70.32 Real estate, how valued. (1) Real property shall be valued by the assessor from actual view or from the best information that the assessor can practicably obtain, at the full value which could ordinarily be obtained therefor at private sale. In determining the value the assessor shall consider, as to each piece, its advantage or disadvantage of location, quality of soil, quantity of standing timber, water privileges, mines, minerals, quarries, or other valuable deposits known to be available therein, and their value; but the fact that the extent and value of minerals or other valuable deposits in any parcel of land are unascertained shall not preclude the assessor from affixing to such parcel the value which could ordinarily be obtained therefor at private sale. If on the assessment date occurring in 1957 or in any year thereafter any person other than a governmental unit of Wisconsin owns real estate in which a Wisconsin governmental unit has retained mineral rights, timber rights or an easement or any similar interest in such real estate, the value of any such retained right shall be eliminated in determining the assessable value of such property, and such retained interest shall be excepted in the assessment description of such land and in any notice, tax certificate or tax deed following from any such assessment.

(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.

(3) In determining the value of lands used for agricultural purposes there shall not be considered the element of enhancement of such value by reason of clearing such lands of stumps, stones or growing timber for a period of 4 years following any such clearing if such land is assessed at \$10 an acre or less before it is cleared of stumps, stones or growing timber.

History: 1955 c. 10, 339; 1957 c. 255.

Real estate must be assessed at its fair market value. The market value is the price which the property will sell for on negotiations resulting in a sale between an owner willing but not obliged to sell and a willing buyer not obliged to buy. The statutory rule of assessment of real estate is to assess it at its sale value and not at its intrinsic value if that differs from the sale value, and the statute requires that property shall be assessed with reference to purposes for which it may be sold rather than the purposes to which it presently may be devoted. In the instant case the assessing authorities, in determining the assessment value of the land and building of a bank used in operating its banking business, placed too much reliance on the building's intrinsic worth and did not give sufficient consideration to its actual sale value, and that the assess-

ment made was excessive. State ex rel. New Lisbon State Bank v. New Lisbon, 260 W 607, 51 NW (2d) 509.

Where cutover lands were assessed at more than their full value, and no other property in the town was assessed at more than half of such value, the assessment of the cutover lands was illegal and imposed an inequitable tax burden, entitling a taxpayer to recover, under 74.73, half of the amount which it had involuntarily paid as taxes on its cutover lands. Yawkey-Bissell Corp. v. Langlade, 261 W 524, 53 NW (2d) 174.

The command of sec 1, art. VIII requires uniformity of taxation, according to value, of real and personal property without distinction; and when once the true value is arrived at, each dollar's worth of one sort of property is liable for exactly the same tax

as a dollar's worth of any other sort of property, and to assess real property at a different fraction of the value than personalty is error, discriminatory, and not in compliance with the constitution or with 70.32 and 70.34. State ex rel. Baker Mfg. Co. v. Evansville, 261 W 599, 53 NW (2d) 795.

Where the clear market value is not established by a sale or sales, the assessor or the board of review should consider all of the facts collectively which have a bearing on such market value, in order to determine it; but there is no occasion to resort to such facts, and it is wrong to do so, when the market value is established by a fair sale of the property in question or like property. State ex rel. Enterprise Realty Co. v. Swiderski, 269 W 642, 70 NW (2d) 34.

Where a taxpayer purchased a factory building for \$525,000 and spent \$135,000 in converting it into an office building from which the rental income was much increased, the assessor and board of review are not bound to accept the foregoing figures as the value of the property, but could consider the increase in value resulting from the conversion together with other factors bearing on value. State ex rel. Enterprise Realty Co. v. Swiderski, 269 W 642, 70 NW (2d) 34.

Where market value is established by a fair sale made at arm's length, the assessor and board of review may not consider other factors in assessing the property. State ex rel. Evansville Merc. Asso. v. Evansville, 1 W (2d) 40, 82 NW (2d) 899.

See note to 70.17, citing 39 Atty. Gen. 615.

70.325 Valuation and assessment of lots in subdivision. In determining the market value of lots in a recorded subdivision, the assessor shall take into consideration the time and expense necessary to market the lots.

History: 1955 c. 570.

Note: This section is printed as created by ch. 570, Laws 1955. See 236.50 for effective dates of that act.

70.33 Valuation and assessment of lands bearing ores of lead, zinc, copper or other metals except iron. (1) For purposes of assessment and taxation lands bearing ores of lead, zinc, copper or other metals except iron shall be valued in the following manner, to wit: The value of each parcel of such land, exclusive of its mineral content, shall first be determined and to this there shall be added, in lieu of the value of such mineral content, one-fifth of the gross amount of sales of any ore, mineral or deposit extracted from such land at any time and sold during the preceding calendar year. Nothing herein shall be construed to exempt from taxation the buildings, machinery, mills, equipment, stores, supplies or other personal property of any person, copartnership, corporation, association or company engaged in mining or extracting such deposits.

(2) On or before the first day of April of each year, every owner of such land, and every person, copartnership, corporation, association or company engaged in mining or extracting such deposits shall furnish to the assessor of incomes of the district in which such land is situated a verified statement or return giving a correct description of each such parcel of land, the name of the owner thereof, the amount of sales or purchases of all ore, minerals and deposits mined or extracted therefrom at any time and sold during the preceding calendar year, and such other facts and information as may be necessary to enforce the provisions of this section. In the discretion of the assessor of incomes, similar reports may be required from every person, copartnership, association, corporation or company, engaged in purchasing such ore, minerals or deposits.

(3) On or before the first day of June of each year, the assessor of incomes shall determine the gross amount of sales of such ore, minerals or deposits from each parcel of land subject to this section; and shall certify the same to the assessor of each district in which such land is situated. On the basis of such sales and in the manner hereinbefore prescribed, the valuation of each such parcel of such land shall be computed by the assessor, entered on the assessment roll, and after the examination and review provided by section 70.47 shall be taxed as other property in the same district is taxed.

History: 1953 c. 435.

70.34 Personalty. All articles of personal property shall, as far as practicable, be valued by the assessor upon actual view at their true cash value; and after arriving at the total valuation of all articles of personal property which he shall be able to discover as belonging to any person, if he have reason to believe that such person has other personal property or any other thing of value liable to taxation, he shall add to such aggregate valuation of personal property an amount which, in his judgment, will render such aggregate valuation a just and equitable valuation of all the personal property liable to taxation belonging to such person.

The evidence submitted to the board of review by a taxpayer, engaged in the manufacture and sale of large machines which were not completely produced and assembled in the taxpayer's factory, sustained the taxpayer's claim as to the amount of personal property or manufacturer's stock in its factory on May 1st, and there subject to assessment as of that date, and established the excessiveness of an assessment made by the assessor, who based his assessment on an erroneous conception and application of the taxpayer's total inventories, which at times

included items never in its possession under its method of operation and also items previously shipped but not yet billed to customers. State ex rel. Beloit Iron Works v. Beloit, 257 W 422, 43 NW (2d) 473.

The command of sec. 1, art. VIII requires uniformity of taxation, according to value, of real and personal property without distinction; and when once the true value is arrived at, each dollar's worth of one sort of property is liable for exactly the same tax as a dollar's worth of any other sort of property, and to assess real property at a

different fraction of the value than personally is error, discriminatory, and not in compliance with the constitution or with 70.32 and 70.34. State ex rel. Baker Mfg. Co. v. Evansville, 261 W 599, 53 NW (2d) 796.

70.345 Legislative intent; department of taxation to supply information. The assessor shall exercise particular care so that personal property as a class on the assessment rolls bears the same relation to statutory value as real property as a class. To assist the assessor in determining the true relationship between real estate and personal property the department of taxation shall make available to local assessors information including figures indicating the relationship between personal property and real property on the last assessment rolls.

History: 1951 c. 198; 1953 c. 480.

See note to 74.73, citing Barker Lumber Co. v. Genoa City, 273 W 466, 78 NW (2d) 893.

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 such personal property and of the taxable value thereof. There shall be annexed to such return the declaration of such person or of the managing agent or officer of such firm or corporation that the statements therein contained are true.

(2) Such return shall be made on a form prescribed by the assessor, with the approval of the state commissioner of taxation, which form shall provide for a statement in summary schedules of the value of merchants' stock, manufacturers' stock, machinery tools and patterns, furniture, fixtures and equipment, and such other classes of personal property as are not by law exempt. No person, firm or corporation shall be required to take a detailed physical inventory for the purpose of making the return required by this section.

(3) Each return shall state the class of property and the value thereof as of May 1 as provided in section 70.10 and shall be filed with the assessor on or before May 25 of the year in which such return is received from such assessor. The assessor, for good cause, may allow a reasonable extension of time for filing such return. All returns filed under this section shall be the confidential records of the assessor's office, except that such returns shall be available for use before the board of review hereinafter provided. No return required under this section shall be controlling on the assessor in any respect in the assessment of any property.

(4) Any person, firm or corporation who refuses to so testify or who fails, neglects or refuses to make and file the return of personal property required by this section shall be denied any right of abatement by the board of review on account of the assessment of such personal property unless such person, firm or corporation shall make such return to such board of review together with a statement of the reasons for the failure to make and file the return in the manner and form required by this section.

(5) In the event that the assessor or the board of review should desire further evidence they may call upon other persons as witnesses to give evidence under oath as to the items and value of the personal property of any such person, firm or corporation.

(6) The return required by this section shall not be demanded by the assessor from any farmer, or from any firm or corporation assessed under chapter 76 or from any person, firm or corporation whose personal property is not used for the production of income in industry, trade, commerce or professional practice.

(8) This section shall not be applicable to farm products as defined by section 93.01 (10) when owned and possessed by the original producer.

History: 1951 c. 261 s. 10.

70.36 False statement; duty of district attorney. (1) Any person, firm or corporation in this state owning or holding personal property of any nature or description, individually or as agent, trustee, guardian, administrator, executor, assignee or receiver or other representative capacity, which property is subject to assessment, who shall intentionally make a false statement to the assessor of his assessment district or to the board of review thereof with respect to such property, or who shall omit any property from any return required to be made under section 70.35, with the intent of avoiding the payment of the just and proportionate taxes thereon, shall forfeit the sum of \$10 for every \$100 or major fraction thereof so withheld from the knowledge of such assessor or board of review.

(2) It is hereby made the duty of the district attorney of any county, upon complaint made to him by the assessor or by a member of the board of review of the assessment district in which it is alleged that property has been so withheld from the knowledge of such assessor or board of review, or not included in any return required by section

70.35, to investigate the case forthwith and bring an action in the name of the state against the person, firm or corporation so complained of. All forfeitures collected under the provisions of this section shall be paid into the treasury of the taxation district in which such property had its situs for taxation.

(3) The word assessor whenever used in sections 70.35 and 70.36 shall, in cities of the first class, be deemed to refer also to the tax commissioner of any such city.

70.40 Exemption; banks, trust companies. The taxation of the income of state banks, national banks and trust companies shall be in lieu of all taxes upon the capital, surplus, property and assets of such banks, except that no real estate owned by any such bank or trust company or constituting the whole or any part of its capital, surplus or assets shall be exempt from taxation; and excepting further that no tangible personal property owned by any such bank or company shall be exempt from taxation unless such personal property be furniture, fixtures and equipment used in the banking offices of such bank or trust company.

The provision that no tangible personal property owned by a bank shall be exempt from taxation "unless such personal property be furniture, fixtures and equipment used in the banking offices of such bank," creates an exemption but does not change the rule as to what bank fixtures are personal property and what are real estate. State ex rel. New Lisbon State Bank v. New Lisbon, 260 W 607, 51 NW (2d) 509.

70.41 Occupation tax on grain storage. (1) **GRAIN TAX.** Every person, copartnership, association, company or corporation operating a grain elevator or warehouse in this state, except elevators and warehouses on farms for the storage of grain raised by the owner thereof, shall on or before December fifteenth of each year pay an annual occupation tax of a sum equal to one-half mill per bushel upon all wheat and flax and one-fourth mill per bushel upon all other grain received in or handled by such elevator or warehouse during the preceding year ending April thirtieth; and such grain shall be exempt from all taxation, either state or municipal.

(2) **STATEMENT FOR ASSESSMENT OF GRAIN STORAGE.** Every such person, copartnership, association, company or corporation, operating a grain elevator or warehouse within the state except elevators and warehouses on farms for the storage of grain raised by the owner thereof, shall on May first of each year furnish to the assessor of the town, city or village within which such grain elevator or warehouse is situated, a full and true list or statement of all grain specifying the respective amounts and different kinds thereof received in or handled by such elevator or warehouse during the year immediately preceding May first of such year in which such list or statement is so to be made. Any such operator of an elevator or warehouse who shall fail or refuse to furnish such list or statement or who shall knowingly make or furnish a false or incorrect list or statement, shall be punished by a fine not exceeding one thousand dollars.

(3) **ASSESSMENT AND COLLECTION OF TAX ON GRAIN STORAGE.** The tax herein provided for shall be separately assessed to the person, copartnership, company, association or corporation chargeable therewith by the assessor and shall be included in the assessment roll annually submitted by such assessor to the town, village or city clerk and shall be entered by said clerk on the tax roll. Such tax shall be paid and collected in the same manner as taxes on personal property are paid and collected in the taxing district where such elevator or warehouse is situated, and when paid may be credited to or offset against income taxes in the same manner as personal property taxes are credited or offset as provided in section 71.21 [Stats. 1923].

(4) **FAILURE TO SUBMIT CORRECT STATEMENT FOR GRAIN STORAGE ASSESSMENT.** If the assessor or board of review shall have reason to believe that the list or statement made by any person, copartnership, association, company or corporation is incorrect, or when any such person, copartnership, association, company or corporation has failed or refused to furnish a list or statement as required by law, the assessor or board of review shall place on the assessment roll such taxes against such person, copartnership, association, company or corporation as he or they shall deem true and just, and in case such change or assessment is made by the assessor, the assessor shall give written notice of the amount of such assessment at least six days before the first or some adjourned meeting of the board of review; in case such change or assessment is made by the board of review, notice shall be given in time to allow such person, copartnership, association, company or corporation to appear and be heard before the board of review in relation to said assessment; said notice may be served in the manner provided in section 70.35.

(5) **TAXATION STATUTES APPLICABLE TO GRAIN STORAGE TAXATION.** All laws not in conflict with the provisions of this act relating to the assessment, collection and payment of personal property taxes, the correction of errors in assessment and tax rolls, shall apply to the tax herein imposed.

70.415 Occupational tax on scrap iron, scrap steel and all other steel. (1) Except as provided in sub. (6), every person operating a scrap iron or scrap steel dock or other steel dock in this state, shall on or before December 15 of each year pay an annual occupational tax equal to 3½ cents per ton upon all scrap iron or scrap steel, and 10 cents per ton upon all other steel, handled by or over such dock during the preceding year ending April 30, and such scrap iron, scrap steel and other steel shall be exempt from all other state or municipal taxation. If there is any processing or working of the said steel other than scrap iron or scrap steel, it shall be subject to taxation under s. 70.34 in the same manner as all personal property is assessed.

(2) Every person on whom a tax is imposed by sub. (1) shall, on May 1 of each year, furnish to the assessor of the town, city or village in which such scrap iron or scrap steel dock or other steel dock is situated, a full and true list or statement of all scrap iron or scrap steel or other steel, specifying the respective amounts and different kinds thereof, received or handled by such person during the year ending on April 30 of such year. Any such person who shall wilfully fail or refuse to furnish such list or statement or who shall knowingly make or furnish a false or incorrect list or statement, shall be fined not exceeding \$1,000.

(3) The tax herein provided for shall be separately assessed to the person chargeable therewith by the assessor and shall be included in the assessment roll annually submitted by such assessor to the town, village or city clerk and shall be entered by said clerk on the tax roll. Such tax shall be paid and collected in the same manner as taxes on personal property are paid and collected in the town, city or village where such scrap iron or scrap steel dock or other steel dock is situated, and the entire proceeds of said tax shall be retained by such town, city or village.

(4) If the assessor or board of review shall have reason to believe that the list or statement made by any person is incorrect, or when any such person has failed or refused to furnish a list or statement as required by law, the assessor or board of review shall place on the assessment roll such taxes against such person as he or they shall deem true and just, and in case such change or assessment is made by the assessor, the assessor shall give written notice of the amount of such assessment at least 6 days before the first or some adjourned meeting of the board of review; in case such change or assessment is made by the board of review, notice shall be given in time to allow such person to appear and be heard before the board of review in relation to said assessment; said notice may be served in the manner provided in s. 70.35.

(5) All laws not in conflict with the provisions of this section relating to the assessment, collection and payment of personal property taxes, the correction of errors in assessment and tax rolls, shall apply to the tax herein imposed.

(6) This section does not apply to a municipally owned or operated dock or a dock used solely in connection with an industry and handling no scrap iron or scrap steel or other steel except that utilized by such industry.

History: 1955 c. 588; 1957 c. 97.

70.416 Occupational tax on slaughtering processors. (1) **TAX ON SLAUGHTERING PROCESSORS.** Every person who is regularly engaged in the business of processing meat or meat products in a town, village or city in this state who sells substantially all of his meat and meat products other than at retail, slaughters and processes meat and meat products for sale and not as a service for others and who obtains by slaughter in such municipality 80 per cent or more by weight of all meat and meat products handled by him (who is herein called a "slaughtering processor") in such municipality, shall on or before the next succeeding December 15, pay an annual occupation tax on livestock slaughtered by him for his own account in such municipality during such preceding year ending April 30, as follows: 15 cents per head on cattle, 5 cents per head on hogs, 2 cents per head on sheep, 2 cents per head on calves, and 2 cents per head on lambs, and such slaughtering processor's inventories and stocks of livestock, and of raw and processed meat and meat products, and his meat and meat products in process, which are located in the same county, shall be exempt from all taxation, state and municipal. The foregoing rates per head of livestock shall be adjusted annually (to the nearest one-tenth of a cent) by applying to such rates the percentage of increase or decrease (to the nearest one-tenth of one per cent) in the current rate of tax per \$1,000 of assessed valuation compared to the respective rate for the year 1952 in the municipality in which such slaughtering processor is located.

(1a) **EXEMPTIONS.** Such occupational tax shall not apply to:

(a) Persons who do not slaughter for sale but merely slaughter and process or process meat for others.

(b) Persons who obtain in the municipality less than 80 per cent of the meat handled by him and who charge merely for slaughter and processing.

(2) ANNUAL STATEMENT. Every such slaughtering processor shall, on or before July 1 of each year, furnish to the assessor of each town, village or city within which he performs any such slaughtering and processing, a full and true statement of the number of head of such live stock slaughtered by him in such municipality during the year ended the previous April 30 and of the amount of tax due the town, village or city. Any slaughtering processor who shall fail to furnish such statement or who shall knowingly make or furnish a false or incorrect statement shall be fined not exceeding \$1,000.

(3) ASSESSMENT AND COLLECTION. This tax shall be separately assessed to such slaughtering processor chargeable therewith by the assessor and shall be included in the assessment roll annually submitted by such assessor to the town, village or city clerk and shall be entered by the clerk on the tax roll. The tax shall be paid and collected in the same manner as taxes on personal property are paid and collected, and shall be deductible from gross income for income tax purposes in the same manner as personal property taxes are deductible as provided in s. 71.04 (3) and 71.05 (4).

(4) FAILURE TO SUBMIT CORRECT STATEMENT. If the assessor or board of review shall have any reason to believe that any statement made hereunder by any slaughtering processor is incorrect, or if any slaughtering processor fails to furnish such statement as required hereby, the assessor or board of review shall place on the assessment roll this tax against such slaughtering processor in such amount as the assessor or board shall deem true and just, and in case such change or assessment is made, the assessor or board shall give written notice of the amount of such assessment by registered mail to such slaughtering processor at least 6 days before the first or some adjourned meeting of the board of review, and such slaughtering processor shall in such event be heard before the board if he appears for such purpose.

(5) DEFINITIONS. As used in this section, "processing" means curing, cooking, canning, smoking, comminuting meat or meat products, or preparing meat or meat products by combining with other ingredients or products in any proportion or manner, or any combination of the foregoing and "person" has the meaning ascribed to it by s. 990.01 (26) as applicable.

(6) GENERAL LAWS APPLICABLE. All laws not in conflict with the provisions of this section relating to the assessment, collection and payment of personal property taxes, the correction of errors in assessment and tax rolls and procedure for review and adjustment shall apply to the tax herein imposed.

(7) EFFECTIVE DATE. This section shall be effective and apply to assessments of personal property taxes for the year 1953 and subsequent years.

History: 1953 c. 190; 1955 c. 58.

70.42 Occupation tax on coal. (1) Every person, copartnership, association, company or corporation, operating a coal dock in this state, other than a dock used solely in connection with an industry and handling no coal except that consumed by such industry, shall on or before December 15 of each year pay an annual occupation tax of a sum equal to 1½ cents per ton upon all bituminous coal, coke and briquettes, and upon all petroleum carbon, coke and briquettes, and 2 cents per ton upon all anthracite coal, coke and briquettes handled by or over such coal dock, during the preceding year ending April 30; and such coal, petroleum carbon, coke and briquettes shall be exempt from all other taxation, either state or municipal.

(2) Every such person, copartnership, association, company or corporation, operating a coal dock within the state, other than a dock used solely in connection with an industry and handling no coal except that consumed by such industry, shall on May first of each year furnish to the assessor of the town, city or village within which such coal dock is situated, a full and true list or statement of all coal, specifying the respective amounts and different kinds thereof, received in or on, or handled by or over such coal dock during the year immediately preceding May first of such year in which such list or statement is so to be made. Any such operator of a coal dock who shall fail or refuse to furnish such list or statement or who shall knowingly make or furnish a false or incorrect list or statement, shall be punished by a fine not exceeding one thousand dollars.

(3) The tax herein provided for shall be separately assessed to the person, copartnership, company, association or corporation chargeable therewith by the assessor and shall be included in the assessment roll annually submitted by such assessor to the town, village or city clerk and shall be entered by said clerk on the tax roll. Such tax shall be paid and collected in the same manner as taxes on personal property are paid and collected in the taxing district where such coal dock is situated, and when paid may be credited to or offset against income taxes in the same manner as personal property taxes are credited or offset as provided in section 71.21 [Stats. 1923]. Taxes collected under the provisions of this section shall be divided as follows, to wit: Ten per cent to the state, twenty per cent to the

county, and seventy per cent to the town, city or village in which such taxes are collected, which shall be remitted and accounted for in the same manner as the state and county taxes collected from property are remitted and paid.

(4) If the assessor or board of review shall have reason to believe that the list or statement made by any person, copartnership, association, company or corporation is incorrect, or when any such person, copartnership, association, company or corporation has failed or refused to furnish a list or statement as required by law, the assessor or board of review shall place on the assessment roll such taxes against such person, copartnership, association, company or corporation as he or they shall deem true and just, and in case such change or assessment is made by the assessor, the assessor shall give written notice of the amount of such assessment at least six days before the first or some adjourned meeting of the board of review; in case such change or assessment is made by the board of review, notice shall be given in time to allow such person, copartnership, association, company or corporation to appear and be heard before the board of review in relation to said assessment; said notice may be served in the manner provided in section 70.35.

(5) All laws not in conflict with the provisions of this act relating to the assessment, collection and payment of personal property taxes, the correction of errors in assessment and tax rolls, shall apply to the tax herein imposed.

History: 1955 c. 373.

70.421 Occupational tax on petroleum and petroleum products refined in this state.

(1) Every person operating a crude oil refinery in this state, shall on or before December 15 of each year pay an annual occupation tax of a sum equal to 2½ cents per ton upon all crude oil handled during the preceding year ending April 30; and all such crude oil so handled and all petroleum products refined therefrom, in the possession of such refinery, shall be exempt from all personal property taxation, either state or municipal.

(2) Every such person operating a refinery within the state, shall on July 1, 1957 and May 1 of each year thereafter furnish to the assessor of the town, city or village within which such refinery is situated, a full and true list or statement of all such crude oil so handled and all petroleum products refined therefrom specifying the respective amounts and different kinds thereof, refined by such refinery during the year immediately preceding May 1 of such year in which such list or statement is to be made. Any such operator of a refinery who fails or refuses to furnish such list or statement or who knowingly makes or furnishes a false or incorrect list or statement, shall be fined not exceeding \$1,000.

(3) The tax provided for shall be separately assessed to the person chargeable therewith by the assessor and shall be included in the assessment roll annually submitted by such assessor to the town, village or city clerk and shall be entered by said clerk on the tax roll. Such tax shall be paid and collected in the taxing district where such refinery is situated, and shall be deductible from gross income for income tax purposes in the same manner as personal property taxes are deductible under ss. 71.04 (3) and 71.05 (4). Such tax shall be paid and collected in the same manner as taxes on personal property are paid and collected in the taxing district where such refinery is situated, and the entire proceeds of such tax shall be retained by such taxing district.

(4) If the assessor or board of review has reason to believe that the list or statement made by any person is incorrect, or when any such person has failed or refused to furnish a list or statement as required by law, the assessor or board of review shall place on the assessment roll such taxes against such person as he deems true and just, and in case such change or assessment is made by the assessor, the assessor shall give written notice of the amount of such assessment at least 6 days before the first or some adjourned meeting of the board of review; in case such change or assessment is made by the board of review, notice shall be given in time to allow such person to appear and be heard before the board of review in relation to said assessment; said notice may be served as provided in s. 70.35.

(5) All laws not in conflict with this section relating to the assessment, collection and payment of personal property taxes and the correction of errors in assessment and tax rolls, shall apply to the tax herein imposed.

(6) This act shall apply to the year ending April 30, 1957, and subsequent years.

History: 1957 c. 297.

70.423 Occupational tax on beekeepers. (1) There is imposed an annual occupational tax on every person, firm or corporation owning one or more colonies of bees of 25 cents for each colony in his possession or under his control. A colony of bees shall consist of live queen or queen cell or cells, brood and adult bees, along with bottom board, cover, and one or more hive bodies with not less than 8 frames of comb. Bees and all bee equipment shall be exempt from all property taxes, but by March 1 of each year the department of agriculture shall furnish to the state supervisor of assessments a list by

counties and taxation districts of the owners of colonies of bees as shown by the records of the department.

(2) The occupational tax herein provided for shall be assessed to the owner or person in possession of such bees by the assessor. He shall enter on the assessment roll the name of the person to whom assessed and the number of colonies. The clerk of the taxation district shall compute the tax and enter it on the tax roll. Such tax shall be collected in the same manner as taxes on personal property are collected. Twenty-five per cent of the tax shall be retained by the taxation district in which the bees are kept, and the balance shall be accounted for and paid to the state treasurer, in the same manner as state taxes on property are paid. The moneys so collected or which have been collected which are returned to the state treasurer shall be used by the state department of agriculture for the regulation and inspection of apiaries, and the payment of indemnity as provided in s. 94.765.

(3) At the request of the state department of agriculture, the clerk of the taxation district shall furnish said department a list of the names and addresses of the beekeepers in his taxation district.

(4) All laws not in conflict with the provisions of this section relating to the assessment, collection and payment of personal property taxes, the correction of errors in assessment and tax rolls, shall apply to the tax herein imposed.

(5) Any official charged with a duty under this section who shall fail to perform that duty shall be guilty of a misdemeanor and shall be punished by a fine of not more than one hundred dollars or by imprisonment in the county jail not to exceed sixty days or by both such fine and imprisonment.

History: 1955 c. 204.

70.425 Occupational tax on owners of domestic mink. (1) There is imposed an annual occupational tax on every person, firm or corporation owning or operating any domestic mink farm, computed on the basis of \$5 for each such farm, which tax shall be in addition to all other taxes.

(2) The occupational tax herein provided shall be assessed to the owner or person in possession of such mink by the assessor. He shall enter on the assessment roll the name of the person to whom assessed and the number of farms in his district. The clerk of the taxation district shall compute the tax and enter it on the tax roll. Such a tax shall be collected in the same manner as taxes on personal property are collected. The money so collected shall be paid into the state treasury and shall be used by the state department of agriculture under s. 94.755.

(3) At the request of the state department of agriculture the clerk of the taxation district shall furnish said department a list of the names and addresses of the domestic mink farmers in his taxation district.

(4) All provisions of law not in conflict with the provisions of this section relating to the assessment, collection and payment of personal property taxes, the correction of errors in assessment and tax rolls, shall apply to the tax herein imposed.

History: 1955 c. 246.

70.43 Correction of errors by assessors. If any assessor shall discover that any error was made in any assessment roll during the preceding year, by which the valuation of any real or personal estate subject to taxation was increased or reduced from the true assessed valuation thereof, he shall correct such error by adding to or subtracting from, as the case may be, the valuation of such property on his assessment roll as fixed by him, the amount omitted from or added to the true assessed valuation in consequence of such error and make a marginal note of such correction, and the result shall be taken as the true valuation of such property for the latter year and a final correction of such error.

70.44 Assessment; property omitted. Real or personal property omitted from assessment in any of the 5 next previous years unless previously reassessed for the same year or years, shall be entered once additionally for each previous year of such omission, designating each such additional entry as omitted for the year 19.. (giving year of omission) and affixing a just valuation to each entry for a former year as the same should then have been assessed according to his best judgment, and taxes shall be apportioned, and collected on the tax roll for such entry.

A taxpayer who was objecting to an assessment entered against him had a right to show that property which the statute directed to be entered several times was not so entered, thus underassessing the owners of that property and discriminating against the owners who were thereby compelled to pay more, including the objector. State ex rel. Baker Mfg. Co. v. Evansville, 261 W 599, 53 NW (2d) 795.

70.45 Return and examination of rolls. When the assessment roll or rolls shall have been completed in cities of the first class the same shall be delivered to the tax commissioner, and in all other cities to the city clerk, who shall thereupon give notice by publication in the official paper of the city that on a certain day or days therein named said

assessment roll or rolls will be open for examination by the taxable inhabitants, which said notice may assign a day or days certain for each ward, where there are separate assessment rolls for such wards, for the inspection of such rolls. On such examination the tax commissioner, assessor or assessors may make such changes as may be necessary to perfect the assessment roll or rolls, and after the corrections are made the said roll or rolls shall be submitted by the tax commissioner or city clerk to the board of review.

70.46 Boards of review; members; organization. (1) The supervisors and clerk of each town, the mayor, clerk and such other officer or officers, other than assessors, as the common council of each city shall by ordinance determine, the president, clerk and such other officer or officers, other than the assessor, as the board of trustees of each village shall by ordinance determine, shall constitute a board of review for such town, city or village. In cities of the first class the board of review shall and in all other cities, it may by ordinance in lieu of the foregoing consist of 5 residents of said city, none of whom shall occupy any public office or be publicly employed. Said members shall be appointed by the mayor of said city with the approval of the common council and shall hold office as members of said board for 5 years and until their successors are appointed and qualified, the first appointments to be for 1, 2, 3, 4 and 5 years respectively. In cities the common council shall fix, by ordinance, the salaries of the members of the board of review.

(1a) Whenever the duties of assessor are performed by one of the officers named to the board of review by subsection (1) then the governing body shall by ordinance designate another officer to serve on the board instead of the officer who performs the duties of assessor.

(2) The town, city, or village clerk and in cities of the first class the tax commissioner on such board of review shall be clerk thereof and shall keep an accurate record of all its proceedings.

(3) The members of such board, except members who are full time employes or officers of the town, village or city, shall receive such compensation as shall be fixed by resolution or ordinance of the town board, village board or common council.

70.47 Board of review proceedings. (1) **TIME AND PLACE OF MEETING.** The board of review shall meet annually on the second Monday of July, except in towns where the town board so determines it may meet on the last Monday of June. In towns and villages the board shall meet at the town or village hall. If there is no such hall, it shall meet at the clerk's office, or in towns at the place where the last annual town meeting was held. In cities the board shall meet at the council chamber and in cities of the first class in some place designated by the tax commissioner of such cities. A majority shall constitute a quorum.

(2) **NOTICE.** Notice of the time and place of meeting shall be posted by the clerk in at least 3 public places in the taxation district.

(3) **SESSIONS.** At its first meeting, the board of review shall receive the assessment roll and sworn statements from the clerk and prior to adjournment shall be in session at least one day from 10 a. m. to 4 p. m., except for a one hour recess for lunch, for taxpayers to appear and examine such assessment roll and other assessment data and be heard in relation to the assessment. If the assessment roll is not completed, the board shall adjourn for such time as shall be necessary to complete the roll, and shall post a written notice on the outer door of the place of meeting stating to what time said meeting is adjourned.

(4) **ADJOURNMENT.** The board may adjourn from time to time until its business is completed. If an adjournment be had for more than one day, a written notice shall be posted on the outer door of the place of meeting, stating to what time said meeting is adjourned.

(5) **RECORDS.** The clerk shall keep a record in the minute book of all proceedings of the board.

(6) **BOARD'S DUTY.** The board shall carefully examine the roll and correct all apparent errors in description or computation, and shall add all omitted property as provided in subsection (10). The board shall not raise or lower the assessment of any property except after hearing as provided in subsections (8) and (10).

(7) **OBJECTIONS TO VALUATIONS.** (a) Objections to the amount or valuation of property shall first be made in writing and filed with the clerk of the board of review prior to adjournment of public hearings by the board. The board may require such objections to be submitted on forms approved by the department of taxation. No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written objection has been filed and such person in good faith presented evidence to such board in support of such objections and made full disclosure before said

board, under oath of all of his property liable to assessment in such district and the value thereof. The requirement that it be in writing may be waived by express action of the board.

(aa) No person shall be allowed to appear before the board of review nor to contest the amount of any assessment of real or personal property if he shall have refused a reasonable written request by registered mail of the assessor to view such property.

(b) Upon receipt of an objection, the board shall establish a time for hearing the objection. At least 48 hours' notice of the time of hearing must be given to the objector or his attorney, and to the municipal attorney and assessor. Where all parties are present and waive such notice in the minutes, the hearing may be held forthwith.

(8) HEARING. The board shall hear upon oath all persons who appear before it in relation to the assessment, and on such hearing shall proceed as follows:

(a) The clerk shall swear all persons testifying before it in relation to the assessment.

(b) The owner or his representatives and his witnesses shall first be heard.

(c) The board may examine under oath such persons as it believes have knowledge of the value of such property.

(d) It may and upon request of the assessor shall compel the attendance of witnesses and the production of all books, inventories, appraisals, documents and other data which may throw light upon the value of property.

(e) The clerk shall take notes of the testimony taken. The board may, upon its own motion and shall upon request of any person filing an objection, order that all proceedings be taken in full by a stenographer or by a recording device, the expense thereof to be paid by the district. The board may order that the notes be transcribed, and in case of an appeal or other court proceedings they shall be transcribed. In case the proceedings are transcribed or recorded, copies of the transcript shall be promptly supplied to anyone requesting the same at his expense.

(9) CORRECTION OF ASSESSMENTS. From the evidence before it the board shall determine whether the assessor's valuation is correct. If too high or too low, it shall raise or lower the same accordingly.

(9a) APPEAL. Except as provided in s. 70.85, appeal from the determination of the board of review shall be by writ of certiorari to the circuit court and shall be placed at the head of the circuit court calendar for an early hearing. No such writ shall issue unless the petition therefor is made to the circuit court within 90 days after the board shall have adjourned sine die.

(9b) TAX PAYMENTS. In the event the board of review has not completed its review or heard an objection to an assessment on real or personal property prior to the date the taxes predicated upon such assessment are due, or in the event there is an appeal as provided in s. 70.47 (9a) and 74.73 (4) from the correction of the board of review to the court, the time for payment of such taxes as levied is the same as provided in ch. 74 and if not paid in the time prescribed, such taxes are delinquent and subject to the same provisions as other delinquent taxes.

(10) ASSESSMENT BY BOARD. If the board has reason to believe, upon examination of the roll and other pertinent information, that other property, the assessment of which is not complained of, is assessed above or below the general average of the assessment of the taxation district, or is omitted, the board shall:

(a) Notify the owner, agent or possessor of such property of its intention to review such assessment or place it on the assessment roll and of the time and place fixed for such hearing in time to be heard before the board in relation thereto, provided the residence of such owner, agent or possessor be known to any member of the board or the assessor.

(b) Fix the day, hour and place at which such matter will be heard.

(c) Subpoena such witnesses as it shall deem necessary to testify concerning the value of such property and the expense incurred shall be a charge against the district.

(d) At the time appointed proceed to review the matter as provided in subsection (8).

(11) PARTIES. In all proceedings before the board the taxation district shall be a party in interest to secure or sustain an equitable assessment of all the property in the taxation district.

(12) SAVING CLAUSE. Nothing herein contained shall be construed to alter or repeal any of the provisions of section 70.35.

(13) MILWAUKEE, FILING OBJECTIONS, PROCEEDINGS, APPEAL. In cities of the first class all objections to the amount or valuation of real or personal property shall be first made in writing and filed with the tax commissioner on or before the third Monday in July. No person shall be allowed in any action or proceeding to question the amount or valuation of real or personal property in the assessment rolls of such city unless objections shall have been so filed; and the board may not waive the requirement that such objection be in

writing. If such objections shall have been investigated by a committee of the board of assessors as provided in section 70.07 (6), the board of review may adopt the recommendation of such committee unless the objector shall request or the board shall order a hearing. At least 2 days' notice of the time fixed for such hearing shall be given to the objector or his attorney and to the city attorney of such city. The provisions of the statutes relating to boards of review not inconsistent with this subsection shall be applicable to proceedings before the boards of review of such cities, except that the board need not adjourn until the assessment roll is completed by the tax commissioner, as required in section 70.07 (6), but may immediately hold hearings on objections filed with the tax commissioner, and the changes, corrections and determinations made by such board acting within its powers shall be prima facie correct. Appeal from such determination shall be by writ of certiorari to the circuit court and shall be placed at the head of the circuit court calendar for an early hearing. No writ of certiorari shall issue to said board of review unless the petition for such writ shall have been filed with the circuit court within 90 days after said board of review has adjourned sine die.

History: 1953 c. 207, 344, 435; 1955 c. 237.

On certiorari brought by a corporate taxpayer to review an assessment of real estate for taxation, on a record from which the board of review might properly have placed a value of \$212,000 or \$175,000, and which contained no evidence to sustain a finding of a lesser value, the taxpayer cannot complain of an assessment of \$150,000 made by the board, since the taxpayer thereby received a decision most favorable to it under the facts of the case, and cannot successfully contend that such assessment resulted in an injustice to it. State ex rel. Goldsmith Bldg. Co. v. Bolan, 259 W 460, 49 NW (2d) 409.

(8) (e) requiring the board of review to cause its "proceedings" to be taken in full by a stenographer or recording device, on request made by any person filing an objection to a property assessment, did not apply to matters which transpired at a meeting called and designated as merely an informal meeting of the board and the city council for discussion in which the president of an objecting corporate taxpayer was invited to participate. Since a meeting of the board of review was a new meeting held pursuant to call and not an adjournment, the 48 hours' notice prescribed by (7) (b) was required to be given to a taxpayer objecting to a property assessment, or to his attorney, unless such notice was waived. (State ex rel. Kappa Sigma Building Asso. v. Bareis, 226 W 229, was decided before enactment of 70.47 (7) (b).) The testimony given at such meeting without cross-exam-

ination by the objector would not serve to support the assessment. Since such use of it and the confirming of the assessment at a meeting illegally held constituted jurisdictional error and no other action confirming the assessment was ever taken by the board, the assessment was void. State ex rel. Baker Mfg. Co. v. Evansville, 261 W 599, 53 NW (2d) 795.

Under (8) (c), (d), the board may produce witnesses in the absence of a request by the assessor, and if the board issues subpoenas and makes them available to a taxpayer for his use, the board is not required to go further and compel the attendance of the witnesses whom the taxpayer desires to examine. State ex rel. Baker Mfg. Co. v. Evansville, 261 W 599, 53 NW (2d) 795.

Although the board of review is not a court and its meetings are necessarily and properly somewhat informal, the participation of counsel for a taxpayer as both witness and advocate is undesirable, and becomes improper when, on review by the court, he appears as counsel to argue matters in which he has appeared as a witness. State ex rel. Baker Mfg. Co. v. Evansville, 261 W 599, 53 NW (2d) 795.

The fact that a board of review disregards the provisions of this section does not mean that no board of review meeting was held, and the same is true with respect to the late filing of the affidavit provided for by 70.49. 42 Atty. Gen. 126.

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.

The examination of the assessor is not limited to examination by the municipality; such examination may be made by a taxpayer who is objecting to a property assessment, as against a contention that permitting such examination to be made by the taxpayer would be contrary to the provision in 70.49 that no assessor shall be allowed to contradict or impeach any cer-

tificate signed by him as assessor. Rulings of the board denying to a taxpayer his right to examine the assessor concerning matters touching or pertinent to a property assessment to which the taxpayer was objecting, resulted in jurisdictional and hence reversible error. State ex rel. Baker Mfg. Co. v. Evansville, 261 W 599, 53 NW (2d) 795.

70.49 Affidavit of assessor. (1) The assessor or assessors shall annex to the completed assessment roll, before the meeting of the board of review, his or their affidavits, to be made and certified substantially in the following form, viz.:

STATE OF WISCONSIN, }
 County. } ss.

We, and, assessors for the of in said county, do solemnly swear that the annexed assessment roll contains according to our best information and belief a complete list of all real and personal property liable for assessment for the present year in said, that the valuations of real and personal property as set down by us (or as corrected by the board of assessors in cities of the first class) in said roll have been made impartially according to our best skill and judgment and are the just and equitable valuations of such property; and that we have performed to the best of our ability all the duties of our office with respect to said assessment roll in accordance with the statutes relating thereto.

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

(2) The value of all real and personal property entered into the assessment roll to which such affidavit is attached by the assessor shall, in all actions and proceedings involving such values, be presumptive evidence that all such properties have been justly and equitably assessed in proper relationship to each other.

(3) 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.

History: 1955 c. 111, 652.

See note to 70.48, citing State ex rel. Baker Mfg. Co. v. Evansville, 261 W 599, 53 NW (2d) 795.

70.50 Delivery of roll. Except in cities of the first class the assessor shall, on or before the first Monday in July or in towns, where the board of review meets on the last Monday of June, on or before the second last Monday in June, deliver the assessment roll so completed and all the sworn statements and valuations of personal property to the clerk of the town, city or village, who shall file and preserve the same in his office.

History: 1953 c. 344.

70.501 Fraudulent valuations by assessor. Any assessor who shall intentionally fix the value of any property assessed by him at less or more than the true value thereof prescribed by law for the valuation of the same, or shall intentionally omit from assessment any property liable to taxation in his assessment district, or shall otherwise intentionally violate or fail to perform any duty imposed upon him by law relating to the assessment of property for taxation, shall forfeit to the state not less than \$50 nor more than \$250.

History: 1955 c. 696 s. 236.

70.502 Fraud by member of board of review. Any member of the board of review of any assessment district who shall intentionally fix the value of any property assessed in such district, or shall intentionally agree with any other member of such board to fix the value of any of such property at less or more than the true value thereof prescribed by law for the valuation of the same, or shall intentionally omit or agree to omit from assessment, any property liable to taxation in such assessment district, or shall otherwise intentionally violate or fail to perform any duty imposed upon him by law relating to the assessment of property for taxation, shall forfeit to the state not less than \$50 nor more than \$250.

History: 1955 c. 696 s. 238.

70.503 Civil liability of assessor or member of board of review. If any assessor or any member of the board of review of any assessment district shall be guilty of any violation or omission of duty as specified in ss. 70.501 and 70.502, he shall be liable in damages to any person or persons who may sustain loss or injury thereby, to the amount of such loss or injury; and any person sustaining such loss or injury shall be entitled to all the remedies given by law in actions for damages for tortious or wrongful acts.

History: 1955 c. 696 s. 238.

70.51 Assessment review and tax roll in Milwaukee. (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 not later than the first Monday in November, 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 third Monday of December in each year.

(1a) If the board of review shall not have completed its work within the time limited by the first Monday in November, it shall nevertheless deliver the assessment roll to the tax commissioner as therein required, and the tax commissioner shall thereupon perfect the same as though the board of review had fully completed its work thereon; provided, that in any case wherein the board of review shall alter the assessment after the first Monday of November and before the treasurer shall be required to make his return of delinquent taxes, the assessment roll and the tax roll may be corrected accordingly in the manner provided in s. 70.73 (2), except that the consent of the treasurer shall not be required. Notwithstanding any other provision of the statutes, if the board of review shall not have completed its review of the assessment roll by the date on which the treasurer is required to make his return of delinquent taxes any corrections in the assessment roll by the board of review made after such date which result in raising the assessment shall be reflected by the assessor in the following year in the manner provided by s. 70.43, and if such corrections result in decreasing the assessment, in the absence of a review by the court from such correction, if the tax has been paid, that portion of the tax predicated on the portion decreased may be refunded by the governing body of the city and the county at any time upon application of the taxpayer within 3 years after such correction is made by the board of review. If the tax has become delinquent or has gone to tax sale, the city and county respectively may reduce the amount of the tax or tax certificate by the amount of the reduction caused by the over assessment. The amount of any such refund or reduction made by the county shall be charged back to the city as an erroneous assessment.

(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.

History: 1953 c. 586; 1955 c. 399, 652.

70.52 Clerks to examine and correct rolls. Upon receiving such assessment roll the said clerk shall carefully examine it. He shall correct all double assessments, imperfect descriptions and other errors apparent upon the face of the roll, and strike off all parcels of real property not liable to taxation. He shall add to the roll any parcel of real or personal property omitted by the assessors and immediately notify them thereof; and such assessors shall forthwith view and value the same and certify such valuation to said clerk, who shall enter it upon the roll, and such valuation shall be final. To enable such clerk to properly correct defective descriptions he may call to his aid, when necessary, the county surveyor, whose fees for the services rendered shall be paid by the town, city or village.

70.53 Statement of assessment. Upon the correction and completion of the assessment roll as provided in the preceding section, the clerks shall prepare and, on or before the second Monday in August, transmit to the department of taxation, 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 department of taxation.

70.54 Abstracts for department of taxation. Each county clerk, after the receipt of such statement, shall make an abstract of the same and transmit it to the department of taxation on or before the 31st day of December.

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 department of taxation 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 department of taxation may send a messenger therefor, who shall be paid and the expenses therefor charged back to the county.

70.555 Provisions directory. The directions herein given for the assessing of lands and personal property and levying and collecting taxes shall be deemed directory only, and no error or informality in the proceedings of any of the officers intrusted with the same, not affecting the substantial justice of the tax, shall vitiate or in anywise affect the validity of such tax or assessment.

Errors in descriptions in tax roll considered as not affecting substantial justice of tax and subject to correction under 74.455 and 74.456, or cancellation by county board with charge back of tax under 75.25. 38 Atty. Gen. 600.

70.56 Lost roll. (1) **NEW ASSESSMENT.** Whenever the assessment roll of any assessment district shall be lost or destroyed before the second Monday of November in any year and before the tax roll therefrom has been completed the assessor of such district shall immediately prepare a new roll and as soon thereafter as practicable make a new assessment of the property in his district. If the board of review for such district shall have adjourned without day before such new assessment is completed such board shall again meet at a time fixed by the clerk of the town, city or village, not later than the fourth Monday in November, and like proceedings shall be had, as near as may be, in reference to such new assessment and assessment roll as in case of other assessments, and such clerk shall give notice of the time and place of such meeting of the board of review as is provided in section 70.46. Such new assessment and assessment roll shall be deemed the assessment and assessment roll of such assessment district to all intents and purposes. In case the assessor shall fail to make such new assessment or the board of review shall fail to meet and review the same, or any assessment roll is lost or destroyed after the second Monday in November in any year and before the tax roll therefrom is completed, or both the assessment roll and tax roll are lost or destroyed, then the county clerk shall make out and deliver a tax roll in the manner and with like effect as provided in section 70.71.

(2) **SAME.** Whenever a tax roll in any town, city or village shall be lost or destroyed before it has been returned by the treasurer or sheriff holding the same, a new roll shall be prepared in like manner and with like warrant as the first, and delivered to such treasurer or sheriff, who shall complete the collection of the taxes and return such new tax roll in the manner provided for the original tax roll.

70.57 Assessment of counties by department of taxation. (1) The department of taxation before September 15 of each year shall complete the valuation of the property of each county, city, village and town of the state. From all the sources of information accessible to it the department shall determine and assess the value of all property subject to general property taxation in each county, city, village and town. It shall set down a list of all the counties, cities, villages and towns, and opposite to the name of each county, city, village and town, the valuation thereof so determined by it, which shall be the full value according to its best judgment. There shall also be prepared a list of all the counties of the state, with opposite the name of each county the valuation thereof so determined, which shall be certified by the commissioner of taxation as the assessment of the several counties of the state made by the department, and be delivered to the director of budget and accounts. In any case where the department, 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.

(2) The department shall have the power to make such rules, orders and regulations for making and filing complaints by counties, the attendance of witnesses, the production of books, records and papers and the mode of procedure as may be deemed necessary, not inconsistent with the laws of the state.

(3) The department shall have authority to direct that the fees for the attendance of witnesses and officers and other expenses for evidence shall be paid by the county making complaint to the department which is determined adversely to such county, as justice may require, and when such costs and fees are so directed to be paid by any county the amount thereof shall be certified to the director of budget and accounts, and in turn certified by him to the secretary of state, and by the latter apportioned to such county with the state taxes and be levied and collected upon the property of said county with said state taxes.

History: 1955 c. 220.

70.575 State assessment, time. The department, not later than the first day of November in each year, shall total the assessments of counties made by the department of taxation pursuant to section 70.57, and such total shall be known as the state assessment and shall be the full market value of all general property of the state liable to state, county and local taxes in the then present year. The department shall enter upon its records such state assessment.

70.58 Forestation state tax. (2) There is levied an annual tax of two-tenths of one mill for each dollar of the assessed valuation of the property of the state as determined by the department of taxation pursuant to section 70.57, for the purpose of acquiring, preserving and developing the forests of the state, the proceeds of such tax to be paid into the conservation fund. But such mill tax shall not be levied in any year in which the leg-

islature has provided funds for the purposes specified in this section, equal to or in excess of the amount which such mill tax would produce.

70.60 Apportionment of state tax. The director of budget and accounts shall compute the state tax chargeable against each county basing such computation upon the valuation of the taxable property of the county as determined by the department of taxation pursuant to section 70.57. On or before the fourth Monday of October in each year the secretary of state, upon information which the director of budget and accounts shall timely furnish, shall certify to the county clerk of each county the amount of the taxes apportioned to and levied upon his county, and all special charges which he is required by 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, and the same shall be paid into the state treasury as provided by law.

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.

History: 1951 c. 285.

70.62 County tax rate. (1) **COUNTY BOARD TO DETERMINE.** 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 s. 59.07 (45), 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 s. 59.07 (21); and by separate resolution adopted by majority of the members of the board not prohibited from voting thereon by s. 39.06, determine the amount of tax to be levied to pay the compensation and allowances of the county superintendents of schools and designate therein the territory exempt from taxation therefor.

(2) **MAXIMUM.** The total amount of county taxes assessed, levied and carried out against the taxable property of any county in any one year shall not exceed in the whole one per centum of the total valuation of said county for the current year as fixed by the department of taxation; provided that such limitation shall not apply to any taxes levied to pay the principal and interest upon any valid bonds or notes of the county now outstanding or hereafter issued; and provided further that in counties having a population of 250,000 or more such limitation shall not apply to any taxes levied pursuant to section 59.083 of the statutes to provide for the exercise of the powers and functions relating to the consolidation of municipal services in such counties.

(3) **OMITTED TAX.** Whenever the county board of any county shall fail to apportion against any town, city or village thereof in any year any state, county or school tax or any part thereof properly chargeable thereto, such county board shall, in any succeeding year, apportion such taxes against such town, city or village and add the proper amount thereof to the amount of the current annual tax then apportioned thereto.

History: 1953 c. 343.

Note: Sec. 4 of ch. 418, laws of 1945 declares: "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."

Where territory in a city school district but outside the city limits is subjected to the county tax under (1), for the operation of the office of county superintendent of schools, there is no statutory authority for the county to refund such taxes to the town in which the property is situated. 40 Atty. Gen. 259.

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 s. 59.07 (21), 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.

(2) CITY OF FIRST CLASS. The county clerk shall certify in a similar manner to the tax commissioner of each city of the first class located within the limits of the county.

(3) UNPAID TAXES. Each county clerk shall also, at the time of certifying such taxes, return to the clerk of each town, city and such village, excepting cities of the first class, a list of all the tracts of land therein upon which the taxes for the preceding year remain unpaid.

(4) CITY OF FIRST CLASS. The county clerk shall make returns in a similar manner to the tax commissioner of each city of the first class located within the limits of the county.

Apportionment and certification of state and county taxes is made upon the basis of the municipalities having legal existence at the time thereof. 39 Atty. Gen. 70.

70.64 Review of county assessment. (1) BY WISCONSIN BOARD OF TAX APPEALS. The assessment and determination of the relative value of taxable general property in the several taxation districts of any county, made by the county board under s. 70.61, may be reviewed, and a redetermination of the value of such property may be made by the Wisconsin board of tax appeals, upon appeal to said board of tax appeals by any taxation district in such county. The filing of such appeal in the offices of the board of tax appeals by any one or more taxation districts shall impose upon the board the duty, under the powers conferred upon it by s. 73.01 (5) (a) to review the taxation district assessment complained of and if, in its judgment upon full investigation, the board finds such assessment to be unequal and discriminatory, to correct such assessment to bring it into substantial compliance with law and such duty shall not be impaired or set aside by any action, subsequent to such filing, by any one or more of the taxation districts taking the appeal. Such appeal shall be taken and such review and redetermination shall be made in the manner provided in subs. (2) to (12), and under such rules governing the procedure therein, not inconsistent with law, as may be prescribed by the board.

(2) AUTHORIZATION OF APPEALS. To authorize such appeal an order or resolution directing the same to be taken shall be adopted by the governing body of the taxation-district taking such appeal at a lawful meeting of such governing body. When an appeal shall have been authorized the prosecution thereof shall be in charge of the chairman, mayor or president of the taxation-district taking the appeal unless otherwise directed by the governing body. The officers or committee in charge of such appeal may employ attorneys to conduct the same. After authorizing an appeal as provided above, any two or more taxation-districts in the same county may join in taking and prosecuting such appeal.

(3) FORM OF APPEAL. To accomplish such appeal there shall be filed in the office of the county clerk, within four months after the date of making the taxation-district assessment by the county board, a declaration in writing which shall set forth:

(a) That the taxation district, naming the same, appeals to the Wisconsin board of tax appeals from the taxation district assessment made by the county board under s. 70.61, specifying the date of such assessment.

(b) Whether such appeal is for the purpose of obtaining a review and redetermination of the assessment of all the taxation-districts of the county or of particular districts only, therein specified.

(c) Whether review and redetermination is desired as to real estate, or as to personal property, or both.

(d) That such appeal has been authorized by an order or resolution of the governing body of the taxation district in whose behalf such appeal is taken.

(e) A plain and concise statement, without unnecessary repetition, of the facts constituting the grievance sought to be remedied upon such appeal.

(f) The declaration shall be verified by a member of the governing body of the taxation-district authorizing such appeal, in the manner that pleadings in courts of record may be verified. When two or more taxation-districts join in taking such appeal the verification may be made by the proper officer of any one of them.

(4) Upon the filing of such declaration, the county clerk without delay shall prepare a certified copy thereof, together with a certified copy of the taxation district assessment of the county board from which such appeal is taken and of the record of the proceedings of the board in relation thereto and a complete list of the members of the county board and the post-office address of each, and transmit such copies to the board of tax appeals. Upon receipt of such copies the board of tax appeals shall make an order stating that such appeal has been taken, naming the taxation district or taxation districts in whose behalf the same is taken, and fixing a time and place for a preliminary hearing upon such

appeal. The board of tax appeals shall transmit copy of such order to the county clerk and a like copy to the clerk of each taxation district in the county.

(5) Not later than the time fixed for such preliminary hearing, unless such time be enlarged by order of the board of tax appeals, any town, city or village may cause an appearance to be entered in its behalf before said board in support of such appeal and uniting with the appellant for the relief demanded; and by verified petition or statement showing grounds therefor may apply for other or further review and redetermination than that demanded in the declaration on such appeal. Within the like time any town, city or village in such county may in like manner have its appearance entered in opposition to such appeal and to the relief demanded. Such appearances shall be authorized in the manner for authorizing an appeal as provided in sub. (2). When so authorized the interests of the town, city or village authorizing the same shall be in the charge of the chairman, mayor or president thereof unless otherwise directed by the body authorizing such appearance; and attorneys may be employed in that behalf. In such appearances any 2 or more of the towns, cities and villages of said county may join if united in support of or in opposition to such appeal.

(6) The hearing may be adjourned, in the discretion of the board of tax appeals, as often and to such times and places as may be necessary in order to determine the facts. In addition to receiving at such hearing testimony offered by the taxation districts, sworn statements may be presented by any district within such reasonable time thereafter as the board of tax appeals may determine. The board may also consider in the final determination of the issue all the facts and data in the possession of the board bearing upon the value of the taxable general property in any or all of the taxation districts of the county. If satisfied that no substantial injustice has been done in the taxation district assessment appealed from, the board in its discretion may dismiss such appeal. If satisfied that substantial injustice has been done in the taxation district assessment, the board shall determine to revalue any or all of the taxation districts in the county, which it may deem necessary, in a manner which in its judgment is best calculated to secure substantial justice.

(7) The board shall then proceed to redetermine the value of the taxable general property in such of the taxation districts in the county as it may deem necessary. It shall have authority in its discretion to include in such redetermination other taxation districts than first determined upon and may include all of the taxation districts in said county, if at any time during the progress of its investigations or revaluations it shall be satisfied that such course is necessary in order to accomplish substantial justice and to secure relative equality as between all the taxation districts in such county. It shall make careful investigation of the value of taxable general property in the several taxation districts to which such review and redetermination shall extend, in any manner which in its judgment is best calculated to obtain the fair, full value of such property. For that purpose the board may employ such experts and other assistants as may be necessary, and fix their compensation. In making such investigations the board and all persons employed therein by the board shall have and possess all the power and authority possessed by assessors so far as applicable, including authority to administer oaths and to examine property owners and witnesses under oath as to the quantity and value of the property subject to assessment belonging to any person or within any taxation district to which the investigation shall extend.

(8) The board shall have authority in its discretion at any time before its final determination to appoint a time and place within such county at which it will hear evidence and arguments relevant to the matters under consideration upon such appeal. The time to be devoted to such hearings may be limited as the board in its discretion directs. At least 10 days before the time fixed for such hearings, the board shall cause notice thereof to be mailed to the county clerk and to the attorney or other representative of each town, city and village in whose behalf an appearance has been entered in the matter of such appeal.

(9) The board of tax appeals may take testimony. Witnesses summoned at the instance of said board shall be compensated at the rates provided by law for witnesses in courts of record, the same to be audited and paid the same as other claims against the state, upon the certificate of said board. If any property owner or other person makes any false statement to said board or to any person employed by it upon any matter under investigation he shall be subject to all the forfeitures and penalties imposed by law for false statements to assessors and boards of review.

(10) The board of tax appeals shall make its determination upon such appeal without unreasonable delay and shall file a copy thereof in the office of the county clerk. In such determination the board shall set forth the relative value of the taxable general property in each town, city and village of such county as found by them, and what sum, if any, shall be added to or deducted from the aggregate value of taxable property in each such taxation district as fixed in the determination of the county board from which such appeal

was taken in order to produce a relatively just and equitable taxation district assessment. Such determination shall be final and conclusive.

(11) The determination of the board shall not affect the validity of taxes apportioned in accordance with the taxation district assessment from which such appeal was taken; but if it is determined upon such appeal that such taxation district assessment is relatively unequal, such inequality shall be remedied and compensated in the apportionment of state and county taxes in such county next following the determination of said board in the following manner: Each town, city and village whose valuation in such taxation district assessment was determined by said board to be relatively too high shall be credited a sum equal to the amount of taxes charged to it upon such unequal assessment in excess of the amount equitably chargeable thereto according to the determination of the board; and each town, city and village whose valuation in such taxation district assessment was determined by said board to be relatively too low shall be charged, in addition to all other taxes, a sum equal to the difference between the amount charged thereto upon such unequal assessment and the amount which should have been charged thereto according to the determination of the board. The board shall aid the county clerk in making proper computations.

(12) The board of tax appeals shall transmit to the county clerk with its determination on such appeal a statement of all expenses incurred therein by or at the instance of the board, which shall include the actual expenses of the board and regular employes of the board, the compensation and actual expenses of all other persons employed by it and the fees of officers employed and witnesses summoned at its instance. A duplicate of such statement shall be filed in the office of the director of budget and accounts. Such expenses shall be audited upon the certificate of the board, and paid out of the state treasury, in the first instance, as other claims against the state are audited and paid. The amount of such expenses shall be a special charge against such county and shall be included in the next apportionment and certification of state taxes and charges, and collected from such county, as other special charges are certified and collected. Unless otherwise directed by the board in its determination upon such appeal, the county clerk, in the next apportionment of state and county taxes, shall apportion the amount of such special charges to and among the towns, cities and villages in such county whose relative valuations were increased in the determination of the board in proportion to the amount of such increase in each of them respectively. The apportionment of such expenses shall be set forth in the determination of the board. The amount so apportioned to each such town, city and village shall be charged upon its tax roll and shall be collected and paid over to the county treasurer as other state taxes and special charges are collected and paid.

(13) PROCEDURES. The provisions of s. 73.01, insofar as consistent with this section, shall be applicable to proceedings under this section.

(14) EFFECTIVE DATE. The amendments to this section contained in ch. 441, laws of 1957, shall be effective with respect to county assessments made under s. 70.61 in 1958 and thereafter.

History: 1957 c. 441.

70.65 Tax roll. (1) From the assessment roll when so corrected, the clerk of the taxation district shall make out in a book to be called a tax roll, a complete list of all the taxable real property therein arranged, except as herein directed in regular order as to lots and blocks and sections and parts of sections, by the proper corrected descriptions and having entered opposite in separate columns the name of the person to whom assessed before, and the valuation thereof, ascertained as aforesaid, after such description, and also a complete alphabetical list of all persons in his town having any taxable personal property, with the aggregate valuation of such property ascertained as aforesaid, and the number of the school district in which it is subject to taxation set opposite in separate columns. Whenever the property situate in an incorporated village or unincorporated village, the limits of which have been designated by the town board is embraced in a town tax roll the list of the real property and of persons taxable for personal property as aforesaid shall be entered in a continuous part of the roll and the valuations be separately footed. Public lands sold and not patented and lands mortgaged to the state shall be separately entered under a proper heading.

(2) Whenever the common council or other governing body of any city, town or village in this state shall direct, the aggregate amount of state, county and local taxes shall be carried in a single column in the tax roll opposite the parcel or tract of land against which the tax is levied, or, in case of personal property, in a single column opposite the name of the person, firm or corporation against whom the said tax is levied. Each tax bill or receipt shall show the purpose for which such taxes are to be used, giving the percentage for state, county and local taxes.

70.66 Calculation and statement of taxes. (1) BY TOWN AND VILLAGE CLERKS. Upon receipt of the certificate of the apportionment from the county clerk each town and village clerk in counties containing a population of more than 300,000 shall, upon a uniform percentage, calculate and carry out in one item opposite to each valuation in the tax roll the amount required to be raised upon such valuation to realize in his town the whole amount of state, county, school and other taxes so certified, provided that the tax levied pursuant to s. 59.07 (21) (a) shall be shown separately from all other county taxes in a column designated as "county school tax levied under s. 59.07 (21) (a), statutes", together with such town and other local taxes, except taxes to pay judgments, as are to be levied uniformly upon all the taxable property in the town; and all other taxes, if any, including taxes to pay judgments, in separate column opposite the valuation of the property to be charged.

(2) UNPAID TAX FOR PREVIOUS YEAR. Under the head of "taxes unpaid for previous year" he shall enter opposite each tract of land so returned to him as aforesaid by the county clerk the year for which such tax remains unpaid. He shall enter upon said roll a statement showing the several amounts of taxes levied upon said town or any part thereof and for what purpose; provided, in case the board of supervisors of any county shall so order, said town clerk shall calculate and carry out in separate items the several amounts of taxes as are to be levied uniformly upon all the taxable property of the town in separate columns on such roll, the form of which may be prescribed by such county board.

(3) SEVERAL TAXES TO BE SEPARATELY STATED IN ROLL. Upon receipt of the certificate of apportionment from the county clerk, each town and village clerk, located in counties having a population of less than three hundred thousand, shall separately calculate and carry out opposite to each valuation in the tax roll the amount required to be raised upon such valuation, for state taxes, county taxes, school district taxes, town or village taxes and all other taxes, if any, including taxes to pay judgments. Said several amounts shall be entered in the tax roll in separate columns showing the purpose for which each amount is to be raised in such form as shall be prescribed by the tax commission. Under the head "taxes unpaid for previous year" he shall enter opposite each tract of land so returned as aforesaid by the county clerk the year for which such tax remains unpaid.

(4) SPECIAL ASSESSMENT. All special assessments shall be carried out on the tax roll in a separate column or columns opposite the lots or tracts upon which the same may be a lien, and the treasurer shall have the same authority with reference thereto as if the amount of such lien was a general tax.

70.67 Municipal treasurer's bond; substitute for. (1) The treasurer of each town, city or village shall, unless exempted under subsection (2), execute and deliver to the county treasurer a bond, with sureties, to be approved, in case of a town treasurer, by the chairman of the town, and in case of a city or village treasurer by the county treasurer, conditioned for the faithful performance of the duties of his office and that he will account for and pay over according to law all taxes of any kind which shall come into his hands and which he is required to pay to the county treasurer. If such bond is executed, or the condition thereof guaranteed by personal sureties, the amount of the bonds shall be double the amount of state and county taxes apportioned to the town, village or city, provided that the amount of such bond shall not exceed the sum of \$500,000. When such bond is executed, or the condition thereof guaranteed, solely by a surety company as provided in section 204.07, such bond shall be in a sum equal to the amount of such state and county taxes, provided that the amount of such bond shall not exceed the sum of \$250,000. The county treasurer shall give to said town, city or village treasurer a receipt for said bond, and file and safely keep said bond in his office.

(2) The treasurer of any municipality shall not be required to give such bond if the governing body thereof shall by ordinance obligate such municipality to pay, in case the treasurer thereof shall fail so to do, all taxes of any kind required by law to be paid by such treasurer to the county treasurer. Such governing body is authorized to so obligate such municipality. If the governing body of the municipality has adopted an ordinance as specified in this subsection, it may demand from its treasurer, in addition to the official bond required of all municipal treasurers, a fidelity or surety bond in an amount and upon such terms as may be determined by the governing body. Such bond shall run to the town or village board or the city council, as the case may be, and shall be delivered to the clerk of the municipality. A certified copy of such ordinance filed with the county treasurer shall be accepted by him in lieu of the bond required by subsection (1). Such ordinance shall remain in effect until a certified copy of its repeal shall be filed with the county clerk and the county treasurer. The official bond executed pursuant to section 19.01, required of municipal treasurers, shall extend to and include the liability incurred

by any town, city or village whose governing board shall adopt and certify to the county treasurer an ordinance in accordance with this subsection.

70.68 Warrant; delivery of roll; collection of taxes. (1) **WARRANT; CLERK TO ATTACH.** The town, city or village clerk shall attach to the tax roll a warrant substantially in the following form:

THE STATE OF WISCONSIN to, treasurer of the town, city or village of, in the county of

You are hereby commanded to collect from each of the persons and corporations named in the annexed tax roll, and from the owners or occupants named of the real estate described therein, the taxes set down opposite to their respective names, and to the several parcels of land therein described at the time or times as provided by law, which amount in total to the sum of, and in case any person or corporation upon whom any such sum or tax is imposed shall refuse or neglect to pay the same, you may levy and collect the same by distress and sale of the goods and chattels of the person or corporation so taxed.

Given under my hand this day of, 19..,, Clerk, town, city or village of

(1m) **WARRANT IN MILWAUKEE.** In any city authorized by its charter to sell land for nonpayment of city taxes, the warrant attached to the city tax roll shall be in the form prescribed by such charter, and a warrant substantially in the form provided in subsection (1) modified to conform to such charter and the provisions of law applicable to such city in the collection of county and state taxes, shall be attached to the duplicate county tax roll.

(2) **CLERK TO DELIVER TAX ROLL.** The clerk shall deliver the tax roll, with said warrant annexed, to the treasurer, if he shall have duly qualified as such, on or before the third Monday in December, and charge him with the town and local taxes therein.

(4) **NOTICE OF TIME FOR PAYMENT.** In cities of the second, third and fourth classes on receipt of such tax roll the treasurer shall give one week's notice thereof in the official paper. Such notice shall specify how and when taxes must be paid. In cities authorized by charter to sell land for nonpayment of city taxes, the city treasurer shall give notice of collection of taxes in such form and manner as is provided in said charter.

(5) **COLLECTION OF TAXES.** (a) *By treasurer, except in cities of first class.* On the expiration of the time specified the treasurer shall proceed to enforce the collection of such taxes in the manner provided by law; provided, that in cities of the first class however organized he shall issue his warrant, directed to the chief of police of the city, requiring him, within a time specified therein to collect all state, county, city, school and other taxes due on personal property as shall then remain unpaid, and the chief of police receiving such warrant shall possess all the powers given by law to town treasurers for the collection of such taxes, and be subject to the liabilities and entitled to the same fees as town treasurers in such cases, but such fees shall be turned over to the city treasurer and become a part of the general fund.

(b) *Bond of chief of police.* Before the treasurer shall sign his warrant to the chief of police such chief of police shall give a bond to the city, in such sum and with such sureties as the council may prescribe, for the payment to the city treasurer of all taxes by him collected or received by virtue of such warrant.

(c) *Return of tax warrant.* Within the time required by these statutes in the case of town treasurers for the return to the county treasurers of the delinquent taxes on personal and real property, the said chief of police, in cities of the first class, shall return his warrant for the collection of taxes of personal property to the treasurer.

(d) *Collection by police department.* The governing body of any city or village may by ordinance provide for the collection of delinquent taxes by the police department in the manner provided by this subsection.

70.69 Delivery of roll before treasurer qualifies. If the tax roll shall have been delivered to the treasurer before qualification it shall be recalled from him and delivered to a treasurer appointed and qualified according to law; if it cannot be obtained the clerk shall make a new one, in the same manner, directed to the treasurer so appointed and qualified, upon which he shall collect only the balance of taxes then remaining unpaid, and shall demand and sue for such as were collected upon the original roll from the person so collecting the same.

70.70 Delivery to sheriff. If the treasurer-elect shall fail to qualify as such or to file his bond with the county treasurer, in the manner and within the time prescribed, and the board shall fail to appoint a treasurer, or the person so appointed shall so fail to qualify and give such bond and deliver a receipt therefor by the third Monday in December, the clerk shall deliver the tax roll and warrant to the sheriff of the county, or if the

same cannot be obtained in the case mentioned in the last preceding section, a new roll and warrant, made as aforesaid, and the sheriff shall execute to the county treasurer a like bond as required of the treasurer, and by himself or deputy shall make like collections and returns, and shall, unless he receives a fixed salary for all services, be entitled to collect for his services in cities one per cent, and in towns and villages two per cent upon all taxes paid on or before January thirty-first, and on all taxes collected by him after said date, in cities four per cent, and in towns and villages five per cent, said fees to be computed and added to the amounts as specified on the tax roll, and he shall be responsible to the same extent as treasurers appointed by boards, for all taxes so handed over to him for collection; and for the purpose of collecting the same he shall be vested with all the powers conferred upon the treasurer.

70.71 Proceedings if roll not made. (1) Whenever any town, city or village clerk shall neglect or refuse to make and deliver the tax roll and warrant within the time required by law the county clerk shall, at any time after such neglect or refusal, demand and summarily obtain the assessment roll for such year, and make, in the same manner as required of the town clerk, a tax roll for such town, city or village and the like warrant thereto, and deliver the same to the sheriff of the county for collection, who shall give a like bond and have the power and proceed as directed in section 70.70, in the case there provided, to execute such warrant.

(2) If the assessment roll cannot be obtained the county clerk may use a copy thereof if obtainable. If he can obtain neither original nor copy he shall make out, to the best of his ability, a tax roll from the last assessment or tax roll on file in his office or in the office of the county treasurer, which shall then be taken and deemed conclusively the legal tax roll of such town for all purposes whatever. For all such services the county clerk shall be allowed by the county board and paid from the county treasury a reasonable compensation, which shall be charged to the town in the next apportionment of taxes.

70.72 Clerical help on reassessment. Whenever a reassessment or reassessments of taxes shall hereafter be ordered in any town, the town board of such town may employ such additional clerical help for the purpose of preparing the tax rolls upon such reassessment as in its judgment shall be necessary.

70.73 Correction of tax roll. (1) **BEFORE DELIVERY.** Whenever it shall be discovered by any town, village or city clerk or treasurer that any parcel of land has been erroneously described on the tax roll he shall correct such description, and when he shall discover that personal property has been assessed to the wrong person, or two or more parcels of land belonging to different individuals or corporations have been erroneously assessed together on his tax roll, he shall notify the assessor and all parties interested, if residents of the county, by notice in writing to appear at the clerk's office at some time, not less than five days thereafter, to correct the assessment roll, at which time and place the assessment roll shall be corrected by entering the names of the persons liable to assessment thereon, both as to real and personal property, describing each parcel of land and giving its proper valuation to each parcel separately owned; but the valuation so given to separate tracts of real estate shall not together exceed nor be less than the valuation given to the same property when the several parcels were assessed together. Such valuation of parcels of land or correction of names of persons assessed with personal property may be made at any time before the tax roll and warrant shall be returned to the county treasurer for the year in which such tax is levied. Such valuation or correction of names, when so made, shall be held just and correct and be final and conclusive.

(2) **AFTER DELIVERY.** Whenever after delivery of the tax roll to the treasurer it shall be discovered that any city, town or village clerk in making out the tax roll has made a mistake therein in entering the description of any real or personal property, or the name of the owner or person to whom assessed, or in computing or carrying out the amount of the tax, or where the tax is computed and carried out on a palpably erroneous entry on the assessment roll, the clerk with the consent of the treasurer at any time before the treasurer is required to make his return of delinquent taxes, may correct the name of the taxpayer, the description of property or errors in computing or carrying out the tax to correspond to the entry which should have been made on the tax roll before delivery to the treasurer. If any such corrections shall produce a change in the total amount of taxes entered in the tax roll, the clerk shall make corresponding corrections in the warrant annexed to such roll. The clerk shall enter a marginal note opposite each correction, stating when made, which shall be signed by the clerk and treasurer.

(3) **NOTICE OF CORRECTION.** When the assessment roll shall have been so corrected the clerk shall enter a marginal note on the roll stating when the correction was made by the assessor; and if the taxes shall have been extended against the property previously

the clerk shall correct the tax roll in the same manner that the assessment roll was corrected, and extend against each tract the proper amount of tax to be collected.

History: 1953 c. 579.

70.74 Lien of reassessed tax. (1) Whenever any tax or assessment or any part thereof levied on real estate, whether heretofore or hereafter levied, shall have been set aside or determined to be illegal or void or the collection thereof prevented by the judgment of a court or the action of the county board; or whenever any town, city or village treasurer shall have been prevented by injunction from collecting or returning as delinquent any such tax or assessment in consequence of any irregularity or error in any of the proceedings in the assessment of such real estate, the levy of such tax or the proceedings for its collection, or of any erroneous or imperfect description of such real estate, or of any omission to comply with any form or step required by law, or of the affixing of a revenue stamp to the tax certificate, and including the amount thereof in the same, or the including of any illegal addition with the lawful tax, or for any other cause, then, if the real estate was properly taxable or assessable, if it be not a proper case to collect by a resale of the land, such tax, or so much thereof as shall not have been collected and as may be taxable or assessable thereto may be reassessed or releived upon such real estate at any time within 3 years after such judgment or such action of the county board or the dissolution of such injunction; and the proper town board, village board, board of trustees or common council shall make an order directing the same to be reassessed upon such real estate, and the clerk shall insert the same in the tax roll, opposite such real estate, in a separate column, as an additional tax, and the same shall be collected as a part of the tax for the year when so placed on the roll. Any such school district tax shall be so reassessed and releived on the order of the town board; but the provisions of this section shall not be construed as conflicting with, limiting or in any way affecting the reassessment provided for in sections 75.54 and 75.55. The lien of any tax reassessed as provided in this section shall attach to the land as of the date when such tax as originally levied became a lien and shall continue and constitute the lien of any tax sale certificate issued upon the sale of such lands for such reassessed tax. Such lien shall be superior to the lien of any tax sale certificate issued upon the sale of such land dated after the date of the lien of such reassessed tax but prior to the date of the tax sale certificate issued upon the sale of such land for such reassessed tax.

(2) Whenever any tax or assessment or any part thereof levied on real estate shall have been set aside or determined to be illegal or void or the collection thereof prevented by the judgment of a court or the action of the county board and such tax or assessment shall not be justly reassessable, the county board may order such tax or assessment to be charged back to the respective town, city or village wherein such lands are situated in the next apportionment of county taxes, provided that the amount so charged back shall not include any tax or assessment the illegality of which is solely attributable to erroneous action by the county or its officers.

70.75 Reassessments. (1) **REASSESSMENTS, HOW MADE.** Whenever it shall satisfactorily appear to the department of taxation upon written complaint made by the owner or owners, or their legal representatives, of taxable property in any taxation district, other than an assessment district within the corporate limits of any city of the first class, the aggregate assessed valuation of which is not less than 5 per cent of the assessed valuation of all of the property in such district, according to the assessment sought to be corrected and upon full investigation, that the assessment of property in such taxation district is not in substantial compliance with law and that the interest of the public will be promoted by a reassessment thereof, said department shall have authority in its discretion to order a reassessment of all or of any part of the taxable property in such district to be made by one or more persons to be appointed for that purpose by said department. The filing in the office of the department of the application for such reassessment, signed by the required number of taxpayers or their legal representatives, shall impose upon the department of taxation the duty, under the powers conferred by subsection (1) of section 73.03, to review the assessment complained of and, if, in its judgment upon full investigation, it shall find such assessment not in substantial compliance with law and that public interest will be promoted by a reassessment, to correct such assessment by a reassessment as herein provided and such duty shall not be impaired or set aside by any action, subsequent to such filing, of any one or more taxpayers represented in the application. As a part of its investigation of the assessment complained of, the department of taxation shall hold a hearing at some convenient place within or near the taxation district which is sought to be reassessed. At such hearing testimony may be offered as to the inequality or equality of the assessment, whether or not the public interest will be promoted by a reassessment and as to such other matters as may be desired by the department. Notice of such hearing specifying the time and place thereof shall be mailed to the clerk of the taxation district and the first signer

of the application for reassessment, not less than 8 days before the time fixed for such hearing. The order directing such reassessment and naming the person or persons appointed to make the same shall be filed in the office of the department, and a duplicate thereof shall be filed with the clerk of such taxation district. A copy of such order shall be transmitted to the supervisor of assessments of the county in which such district is located and to each of the persons appointed to make such reassessment and to serve on the board for the review thereof, which shall be legal notice to such persons respectively, of their appointment.

(2) PERSONS APPOINTED TO REASSESS, POWERS AND DUTIES. The person or persons so appointed to make such reassessment, without delay, shall severally take and subscribe an oath or affirmation to support the constitution of the United States and of the state of Wisconsin and faithfully to perform the duties imposed upon him in respect to such reassessment to the best of his ability, and shall file the same with the department of taxation. Thereupon such person or persons shall proceed with diligence to make a reassessment of all the taxable property in such district. For that purpose he or they shall have all the power and authority given by law to assessors in such district and shall perform all the duties and be subject to all restrictions and penalties imposed by law upon such assessors. He or they shall have access to all public records and files which may be needful or serviceable in the performance of said duties, and while engaged therein shall be entitled to have custody and possession of the roll containing the original assessment in such district and all property and other statements and memoranda relating thereto. A blank assessment roll and all property statements and other blank forms needful for the purposes of such reassessment shall be furnished by the county clerk at the expense of the county upon the application of the assessor of incomes.

(3) SPECIAL SUPERVISION INSTEAD OF REASSESSMENT. Whenever the department shall determine, after the hearing provided for in subsection (1) that the assessment complained of was not made in substantial compliance with law but that the interests of all the taxpayers of such district will best be promoted by special supervision of succeeding assessments to the end that the assessment of such district shall thereafter be lawfully made, it may proceed as follows: It may designate some person or persons in the employ of the department or appoint some other qualified person or persons to assist the local assessor in making the assessments to be thereafter made in such district. Such person or persons so appointed may give all or such part of their time to such supervision as, in the judgment of the department, shall be necessary to complete such assessment in substantial compliance with the law, and in performing such task shall have all the powers given by law to any person or persons designated to make a reassessment and together with the assessor shall constitute an assessment board as defined in section 70.055. The cost of making such special supervision shall be borne by the taxation district and paid in the manner provided for upon a reassessment of such district; provided that in case the supervision is made by an employe of the department and not more than 10 days is consumed in such work, the department may in its discretion make no charge for such services.

70.76 Board of correction. (1) NOTICE, PROOF. In the order for such reassessment the department of taxation shall designate 3 persons to serve as a board for the correction and review of such reassessment. As soon as practicable the person or persons making such reassessment shall inform the clerk of such district of a date on which such reassessment will be ready for the consideration of such board, which information shall be given in time to enable such clerk to give the notice hereinafter required. The clerk shall thereupon give notice that such board will meet on such date at the place provided by law for the meeting of the regular board of review of such district, specifying such place. He shall record such notice in the record book of proceedings of the board of review of such district after first recording therein the order for such reassessment; he shall post such notice in 3 conspicuous public places in said district and shall also serve a copy of such notice upon each of the persons named to act as such board and upon the assessor of incomes if such reassessment be not made by him, which posting and service shall be at least one week before the day designated for such meeting; provided, that in case of the failure or refusal of such clerk to give and serve the notice aforesaid in the manner herein prescribed within 5 days after he shall have been requested to do so by the person or persons making such reassessment the assessor of incomes in and for such district may give and serve such notice with like force and effect as if given and served by the clerk. Such service may be by personal delivery to the person to be served or by leaving such copy at his usual place of abode or by mailing the same in a sealed envelope postpaid and directed to such person at his post-office address. A memorandum stating the time and place of such posting and the time and manner of such service shall be entered by the clerk in the record aforesaid. Such memorandum, authenticated by the signature of the clerk shall

be presumptive evidence of the facts therein stated; and the fact, time, and manner of such posting and service may be proved by any person having knowledge of the facts even though no entry of such memorandum be made.

(2) **HEARING.** The persons designated to serve as a board to review such reassessment shall attend at the time and place specified in such notice. A majority of such persons shall constitute a quorum. Before proceeding in such review they shall be sworn by the clerk or by some other person authorized by law to administer oaths, to faithfully and impartially perform their duties in respect to such reassessment. The clerk of such district shall attend and serve as the clerk of such board at all its sessions and shall perform all the duties required of such clerks at meeting of the regular board of review of such district, except that he shall have no voice in the determinations of such board.

(3) **EVIDENCE.** The person or persons making such reassessment shall attend such meeting, shall lay before such board the roll containing the reassessment of property made by him or them and all property statements, affidavits, and other memoranda in relation thereto, shall furnish the board all information in his or their possession which may be useful in the work of such board, and may give testimony of any facts within his or their knowledge pertinent to any matter under the consideration of such board.

70.77 Proceedings; inspection. (1) Such board shall carefully examine and consider such reassessment roll and all statements and other information accompanying the same or given in relation thereto. They shall review and correct such reassessment in like manner as the regular board of review of such district is required to review assessments therein and for that purpose they may adjourn from time to time and shall otherwise have and exercise all the power and authority given by law to boards of review and shall be subject to all the rules and restrictions imposed upon such boards. Any owner of taxable property in such district shall have the right to examine such reassessment and shall have all the rights and privileges before such board in respect to such reassessment that are given by law in respect to any assessment of property in such district.

70.78 Affidavit; filing. Upon the completion of the work of such board and the incorporation in such reassessment roll of any corrections and changes ordered by such board, the person or persons making such reassessment shall make and annex to such roll an affidavit conforming as nearly as may be to the affidavit required by law to be annexed to assessment rolls in such district. Such reassessment roll when completed shall be filed in the office of the clerk of such district and shall take the place of the original assessment made in such district for said year for all purposes and shall be prima facie evidence of the facts therein stated and of the regularity of all the proceedings culminating therein.

70.79 Power of assessor. If such reassessment shall be made by any person other than the assessor of incomes of the county in which such district shall be located the assessor of incomes shall have all the authority in respect thereto that is possessed by him in respect to other assessments in his county and, in such case, he shall render what assistance he can practicably to the person or persons making such reassessment and to the board which shall review the same, the meeting of which board shall be attended by him. The district attorney of the county in which such reassessment shall be made shall render any legal assistance which may be required in relation thereto or the review thereof upon the request of the assessor of incomes.

70.80 Compensation; fees. The person or persons making such reassessment and the persons serving upon the board for review thereof shall receive such compensation for their services and expenses as may be designated by the department of taxation in the order directing such reassessment. Any witness directed to be summoned by such board shall be entitled to fees for travel and attendance at the rates allowed by law to witnesses in the circuit court, but shall not be entitled to such fees prior to his attendance and the giving of his testimony. Assessors of incomes may be appointed to make reassessments, but in no case shall an assessor of incomes be appointed to reassess a district when the complaint was made or the proceedings instituted by him.

70.81 Statement of expenses. Upon completion of the review of such reassessment, each person entitled to compensation for services in respect thereto as provided in section 70.80 shall make out a statement of his claim therefor against the state of Wisconsin and execute a voucher for the payment thereof upon blank forms to be furnished by the department of taxation. Such statement shall show the number of days for which compensation is claimed, the rate per day, the character of the service, the total amount claimed, the address of the claimant, and, in case of witnesses, the number of miles traveled, which statement shall be verified by the affidavit of the claimant or of some person having knowledge of the facts. Each such claim shall be approved, if correct, by a member of such board and by the assessor of incomes. A memorandum of all such claims,

showing the number of days and character of service and amount due to each person, shall be entered at the foot of the record of the proceedings of such board.

70.82 Review of claims; payment. The statements and vouchers mentioned in section 70.81 shall be promptly transmitted by the assessor of incomes to the department of taxation, which shall have authority to review the same and determine the number of days to be allowed. After such review and determination and after procuring any needed corrections therein said department shall indorse their approval of such statements and file the same and such vouchers in the office of the director of budget and accounts. Such claims shall thereupon be audited by the director of budget and accounts and paid out of the state treasury in like manner that other claims against the state are audited and paid. The amount so paid shall constitute an indebtedness of the district in which such reassessment was made to the state of Wisconsin, and such indebtedness with interest thereon at 6 per cent per annum shall be a special charge upon such district to be certified to and collected from such district in the then next levy and certification of state taxes and special charges, in like manner that other indebtedness of cities, towns and villages to the state are certified and collected.

70.83 Deputies; neglect; reassessment. If any person appointed or required to perform any duty under sections 70.75 and 70.76 shall be unable or neglect to do so, his place may be filled by appointment by said department. If any person required to perform any duty under sections 70.75 to 70.84 shall wilfully neglect or refuse to do so, he shall forfeit to the state not less than \$50 nor more than \$250. In the appointment of persons to perform services under sections 70.75 to 70.84 the department of taxation shall not be required to select any of such persons from the residents of the district in which the reassessment is to be made. It shall not be necessary for the said department to wait until the assessment in any district is completed before making an order for reassessment therein under the provisions of sections 70.75 to 70.84; but it shall be entitled to make such order whenever it shall be satisfied from the work already done upon such assessment that when completed it will not be in substantial compliance with law.

70.84 Inequalities may be corrected in subsequent year. If any such reassessment cannot be completed in time to take the place of the original assessment made in such district for said year, the clerk of the district shall levy and apportion the taxes for that year upon the basis of the original assessment roll, and when the reassessment is completed the inequalities in the taxes levied under the original assessment shall be remedied and compensated in the levy and apportionment of taxes in such district next following the completion of said reassessment in the following manner: Each tract of real estate, and, as to personal property, each taxpayer, whose tax shall be determined by such reassessment to have been relatively too high, shall be credited a sum equal to the amount of taxes charged on the original assessment in excess of the amount which would have been charged had such reassessment been made in time; and each tract of real estate, and, as to personal property, each taxpayer, whose tax shall be determined by such reassessment to have been relatively too low, shall be charged, in addition to all other taxes, a sum equal to the difference between the amount of taxes charged upon such unequal original assessment and the amount which would have been charged had such reassessment been made in time. The department of taxation, or its authorized agent, shall at any time have access to all assessment and tax rolls herein referred to for the purpose of assisting the local clerk and in order that the results of the reassessment may be carried into effect.

70.85 Revaluation. Whenever it shall appear to the satisfaction of the department of taxation, on a written complaint filed with the department of taxation within 20 days after the adjournment of the board of review for any taxation district, that the assessment of one or more descriptions or classes of property in such taxation district, the aggregate assessment of which does not exceed 10 per cent of the assessment of all property therein, is radically out of proportion to the general average of the assessment of all other property in such district and the same can be satisfactorily corrected without a reassessment of the entire district, the department of taxation may in its discretion revalue such property and equalize the assessment without the intervention of a board of review, at any time before November first, of the year in which such assessment is made. The valuation so fixed by said department shall be final, unless modified or set aside by a decision of the court on the ground that such reassessment is excessive or irregular, and shall be substituted for the original valuation in the assessment and tax rolls and taxes computed and paid thereon accordingly. But no assessment shall be raised unless on the written complaint of 3 or more taxpayers and the party to whom the property is assessed shall have been duly notified of such intention in time to appear and be heard before or file his objections with the department in relation thereto.

70.86 Descriptions, simplified system. The common council or other governing body of any city in this state may at its option adopt a simplified system of describing real property in either the assessment roll or the tax roll or in both the assessment roll and tax roll of such city, and may likewise from time to time amend or change such simplified system.