s. 4608h; 1907 c. 469; 1909 c. 188; 1925 c. 4; Stats. 1925 s. 352.52; 1943 c. 503 s. 72; Stats. 1943 s. 69.55.

CHAPTER 70.

General Property Taxes.

70.01 History: 1933 c. 349 s. 3; Stats. 1933 s. 70.01; 1943 c. 277; 1957 c. 132; 1961 c. 620.

On equality see notes to sec. 1, art. I; on exercises of taxing power see notes to secs. 1 and 13, art. I; on legislative power generally see notes to sec. 1, art. IV; on judicial power generally see notes to sec. 2, art. VII; on the rule of taxation (property taxes) see notes to sec. 1, art. VIII; on direct annual tax to pay debts see notes to sec. 3, art. XI; on property exempted from taxation see notes to 70.11 and 70.111; on collection of taxes see notes to various sections of ch. 74; on land sold for taxes see notes to various sections of ch. 75; and on taxation of forest-crop lands see notes to various sections of ch. 77.

Where the town of Granville was purportedly consolidated with the city of Milwaukee on April 3, 1956, and a portion of the town was purportedly annexed to the village of Brown Deer on July 17, 1956, which was after the property-assessment date of May 1, 1956, persons owning property in such portion of the town were not in any event entitled to have their property taxed by Brown Deer for 1956 but, rather, their property was subject to the property tax levied for Milwaukee for 1956. Foscato v. Byrne, 2 W (2d) 520, 87 NW (2d) 512.

A federal tax lien is to be paid out of funds remaining after moneys set aside for prior recorded mortgages; however, real estate taxes are prior to the mortgages and hence are to be paid out of the money set aside. First Nat. Bank v. Charles Henneman Co. 10 W (2d) 260, 103 NW (2d) 24, cert. denied 364 U. S. 836.

Under 70.01, Stats. 1957, road-construction machinery owned by a foreign corporation and concededly general property not specifically exempted, and having a taxable situs in Wisconsin, was made subject to personal-property taxation by the state. Cady v. Alexander Construction Co. 12 W (2d) 236, 107 NW (2d) 267, 108 NW (2d) 145.

Under the express language of this section, as amended by ch. 277, Laws 1943, a general or inchoate lien for real estate taxes arises and attaches, by relation back, as of May 1, and such lien is an incumbrance on sale of the property in June. Van Dyke v. United States, 156 F Supp. 155.

The Wisconsin real estate tax is a lien upon property against which it is assessed superior to all other liens, and effective as of May 1st of the year for which levied. Mack v. United States, 160 F Supp. 421.

Automobiles of Spanish consular officers within the state are exempt from taxation. 18 Atty. Gen. 169.

A product manufactured in Wisconsin and intended for exportation to another state does not cease to be part of the general mass of property in the state subject to its jurisdiction and to taxation in the usual way until the same has been shipped or entered with a common carrier for transportation, or has been started in continuous route or journey so that the same constitutes interstate commerce. 18 Atty. Gen. 236.

Where state swamp lands have been sold under contract to be paid for in instalments they are properly assessable under this section; but if they are returned delinquent the county treasurer should report to the state treasurer a list of such lands and the amount of taxes assessed thereon as provided by 74.57. 18 Atty. Gen. 319.

State taxation of interstate commerce: nexus and apportionment. Barnes, 48 MLR 218.

70.02 History: 1933 c. 349 s. 3; Stats. 1933 s. 70.02; 1959 c. 19; 1961 c. 620.

70.03 History: 1865 c. 538 s. 2; R. S. 1878 s. 1035; Stats. 1898 s. 1035; 1917 c. 463; 1919 c. 244; 1921 c. 69 s. 11; Stats. 1921 s. 70.08; 1933 c. 349 s. 2, 4; 1933 c. 444; Stats. 1933 s. 70.03.

An easement appurtenant to land, like the right to draw water on certain lots, is properly assessed in connection therewith. The fact that the lots are unimproved and no race is constructed to or upon them is immaterial. Spensley v. Valentine, 34 W 154.

An equitable title to land, as the right of a railway company to a land grant fully earned, but not patented by the government, is taxable. Wisconsin C. R. Co. v. Price County, 64 W 579, 26 NW 93.

A building erected upon leased premises for a temporary purpose, the lessee having the right to remove it at the end of his term, does not "appertain" to the land within the meaning of this section. It should be assessed as personal property. State ex rel. Hansen S. Co. v. Bodden, 166 W 219, 164 NW 1009.

Machinery in a factory ranged from very small machines to those weighing 30,000 to 40,000 pounds, all adapted to the purposes of the plant. For the most part they were held in position by their own weight and were neither bolted nor screwed to the floor but were all attached either to electric motors by wires or to the steam power plant by belts and pulleys. They were all fixtures and were properly assessed for taxation as part of the realty. State ex rel. Gisholt M. Co. v. Norsman, 168 W 442, 169 NW 429.

Machinery placed in a building by a tenant for purposes of trade or manufacturing is not a fixture and not assessable as real property to the owner of the building. State ex rel. Cramer v. Bodden, 172 W 64, 178 NW 242.

Where a company constructs a private railroad upon land owned by it, using in the construction thereof rails and track materials held by it under lease, the rails and track materials so used are part of the real estate for taxation purposes, and a tax on them as personal property is invalid. Langlade v. Crocker C. Co. 190 W 226, 208 NW 799.

A right to overflow other land does not attach to a dam site, and the value of the right must be included in an assessment of land overflowed. Whiting-Plover P. Co. v. Linwood, 198 W 590, 225 NW 177.

The value of an easement is in the dominant estate and assessable therewith. Doherty v. Rice, 240 W 389, 3 NW (2d) 734.

70.04 History: 1864 c. 374 s. 1; 1868 c. 130 s. 19; R. S. 1878 s. 1036, 1037; Stats. 1898 s. 1036, 1037; 1899 c. 346 s. 1; Supl. 1906 s. 1036; 1911 c. 658; 1917 c. 463; 1921 c. 69 s. 12; Stats. 1921 s. 70.09, 70.10; 1933 c. 349 s. 2, 4; Stats. 1933 s. 70.04; 1935 c. 414; 1959 c. 19; 1965 c. 278; 1967 c. 17.

Editor's Note: For cases on taxation of public utility property before adoption of the income tax act see notes to Wis. Annotations, 1930, secs. 70.08 and 70.09.

Mineral raised from land before the day fixed by law for assessing the land is to be assessed as personal property. Palmer v. Corwith, 3 Pin. 267.

The title records of an abstract and title company constitute "personal property," in that they are chattels, and in that they have a real or marketable value, all within the definition of 70.04, so as to be subject to taxation. State ex rel. Dane County Title Co. v. Board, 2 W (2d) 51, 85 NW (2d) 864.

70.045 History: 1935 c. 414; Stats. 1935 s. 70.045.

If land is not situated in a regularly organized town or municipality or in territory which has been regularly attached thereto, the taxing officers of the taxation district have no jurisdiction to levy taxes, and the statute of limitations cannot cure the defect. Smith v. Sherry, 54 W 114, 11 NW 465.

Where lands have been treated as part of a town for nearly 20 years, and the public has acquiesced in the action of the county board attaching them thereto, it is too late to question the jurisdiction of the town over such lands, although there exist irregularities which would have been fatal to such action if proceedings had been taken promptly to avoid it. Sherry v. Gilmore, 58 W 324, 17 NW 252.

70.05 History: 1868 c. 130 s. 13; 1869 c. 175 s. 4; 1871 c. 128 s. 1; R. S. 1878 s. 1030; Stats. 1898 s. 1030; 1921 c. 69 s. 3; Stats. 1921 s. 70.01; 1933 c. 349 s. 2, 4; Stats. 1933 s. 70.05; 1935 c. 414; 1943 c. 66; 1951 c. 686; 1969 c. 433.

The assessment must be made in reasonable conformity to the statute. State ex rel. Beebe v. La Fayette County, 3 W 816.

Assessors do not act judicially in the sense that their assessments cannot be questioned in a court. Lefferts v. Calumet County, 21 W 688.

The assessment and collection of taxes are governmental rather than municipal functions. Wallace v. Menasha, 48 W 79, 4 NW 101.

The word "assessment" does not cover the proceedings to collect the tax after the roll is completed. Urquhart v. Wescott, 65 W 135, 26 NW 552.

70.055 History: 1927 c. 394; Stats. 1927 s. 70.015; 1933 c. 349 s. 2; Stats. 1933 s. 70.055; 1935 c. 414; 1943 c. 20; 1947 c. 388; 1963 c. 279; 1969 c. 276 s. 590 (1); 1969 c. 317, 433.

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 History: 1915 c. 472; Stats. 1915 s. 1030a; 1917 c. 281, 534; 1919 c. 123; 1921 c. 69 s. 4; Stats. 1921 s. 70.02; 1923 c. 143; 1933 c. 349 s. 2, 3, 4; Stats. 1933 s. 70.06; 1943 c. 114; 1949 c. 87; 1953 c. 292; 1969 c. 433.

The assessment districts of the city of Milwaukee are divisions of territory for mere convenience in administering the system of taxation, and are not separate and independent assessment districts. The city is a single entire assessment district and the review of assessments by the board of review is governed accordingly. Herzfeld-Phillipson Co. v. Milwaukee, 177 W 431, 189 NW 661.

70.07 History: 1915 c. 473; Stats. 1915 s. 1030m; 1921 c. 69 s. 5; Stats. 1921 s. 70.03; 1923 c. 143; 1933 c. 313 s. 1; 1933 c. 349 s. 2; Stats. 1933 s. 70.07; 1949 c. 87, 639; 1963 c. 300; 1965 c. 252.

70.08 History: R. S. 1878 s. 1031; Stats. 1898 s. 1031; 1921 c. 69 s. 6; Stats. 1921 s. 70.04; 1933 c. 349 s. 2; Stats. 1933 s. 70.08; 1949 c. 87.

70.09 History: R. S. 1849 c. 15 s. 131; R. S. 1858 c. 18 s. 179; 1868 c. 130 s. 12; 1869 c. 106 s. 4; R. S. 1878 s. 1032; Stats. 1898 s. 1032; 1899 c. 171 s. 1; Supl. 1906 s. 1032; 1911 c. 262; 1921 c. 69 s. 7; Stats. 1921 s. 70.05; 1923 c. 207 s. 1; 1929 c. 302; 1933 c. 349 s. 2; Stats. 1933 s. 70.09; 1943 c. 20; 1961 c. 479; 1965 c. 556; 1969 c. 276 s. 590 (1).

70.10 History: 1868 c. 130 s. 14, 20; 1871 c. 33 s. 1; 1872 c. 148; 1876 c. 234; R. S. 1878 s. 1033; 1885 c. 217; 1887 c. 332; Ann. Stats. 1889 s. 1033; Stats. 1898 s. 1033; 1921 c. 69 s. 8; Stats. 1921 s. 70.06; 1929 c. 461; 1933 c. 331; 1933 c. 349 s. 2; Stats. 1933 s. 70.10; 1939 c. 528; 1957 c. 597.

The value of personal property on May 1 should be taken as the basis of the assessment. A coal company cannot be assessed on the basis of the average amount of coal on hand during the year, but only on that on hand May 1. Pennsylvania C. Co. v. Porth, 63 W 77, 23 NW 105.

See note to 70.01, citing Foscato v. Byrne, 2 W (2d) 520, 87 NW (2d) 512.

So much of 70.10 as provides for completion of assessments of property by the first Monday in July is directory on the assessor, and failure to do so does not prevent a valid assessment from being made later. Town of Fond du Lac v. City of Fond du Lac, 22 W (2d) 525, 126 NW (2d) 206.

Where a new town is organized after the assessment is made for taxes in the old town, an assessment in the new town is not necessary. In forming a new town, the legislature may provide for a different distribution of street railway taxes than that contained in general law. 4 Atty. Gen. 661.

Where a village assessor ceases to be an inhabitant of a village, a vacancy is thereby created in his office under 17.03 (4), Stats. 1937, but his assessment as de facto officer is valid. Under 70.52 a clerk upon receiving an assessment roll may add omitted real estate and if he fails to do this the omitted property may be entered once additionally on next year's tax roll under 70.44. 26 Atty. Gen. 432.

Lands purchased by the United States sub-

sequent to May 1 are subject to taxes assessed and levied for that year. 30 Atty. Gen. 255.

Assessment of property as of "the close of May 1" is not changed by the occurrence of May 1 on Sunday. 49 Atty. Gen. 93.

Effect of ORAP easements on property taxes. Olson, 1965 WLR 352, 364.

70.105 History: 1961 c. 683; Stats. 1961 s. 70.105.

The uniformity clause, assessment freeze laws and urban renewal. Kinnamon, 1965 WLR 885.

70.11 History: 1949 c. 63, 634, 643; Stats. 1949 s. 70.11; 1951 c. 123, 734; 1953 c. 183, 402, 508, 648; 1955 c. 69, 77, 130; 1955 c. 653 s. 7; 1955 c. 660, 661; 1957 c. 149, 290, 610; 1959 c. 70, 493; 1961 c. 58, 61, 74, 383, 425; 1961 c. 622 s. 34; 1961 c. 683; 1963 c. 436, 481, 508, 559; 1965 c. 43, 249, 433, 614; 1967 c. 64, 83, 144; 1967 c. 211 s. 21 (2); 1967 c. 279, 304; 1969 c. 55, 206; 1969 c. 276 ss. 324, 587, 590 (1); 1969 c. 366 s. 117 (2) (a); 1969 c. 392.

1. General.
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11. Scouts.
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1. General.

Acts exempting property from taxation are strictly construed. "The intention of the state to bind itself by exemption must be clear, as all presumptions are against it." The period of exemption originally granted may be cut down unless the rights of persons have attached to the property. Weston v. Shawano County, 44 W 242.

Exemptions are in derogation of the sovereign authority and of common right, and will not be extended beyond the exact and express requirements of the language used, construed strictissimi juris. State ex rel. Bell v. Harshaw, 76 W 230, 45 NW 308.

An exemption from taxation, to be valid, must be express and clear, beyond reasonable doubt. State ex rel. Milwaukee S. R. Co. v. Anderson, 90 W 550, 63 NW 746; Yates v. Milwaukee, 92 W 352, 66 NW 248.

The legislature has unlimited authority to designate taxable and exempt property, if the rule of equality prescribed by sec. 1, art. I, be observed; and for that purpose it may divide property into appropriate classes, but each class must be uniformly taxed or wholly exempt. Chicago & N. S. R. Co. v. State, 128 W 553, 108 NW 557.

Property held by the state in trust and purchased with funds left for the support of orphans is not exempt from taxation. Comstock v. Boyle, 144 W 180, 128 NW 870.

Exemption from taxation under sec. 1038, Stats. 1898, has no reference to taxes on account of special benefits or under police regulations. United States Bank v. Poor Handmaids, 148 W 613, 135 NW 121.

The amount of tax exemption is matter of legislative discretion. Nash Sales v. Milwaukee, 198 W 281, 224 NW 129.

Machinery and equipment of the reconstruction finance corporation were owned "exclusively" by the United States, within the meaning of 70.11 (1a), Stats. 1945, although leased to a third party with an option to the latter to purchase at the termination of the lease. State ex rel. Reconstruction Finance Corp. v. Sanlader, 250 W 481, 27 NW (2d) 447.

Statutes according exemption from taxation are to be strictly construed and understood to confer exemption only so far as their words, by their natural or necessary meaning, go. Exemption from taxation, to be valid, must be clear and express; all presumptions are against it; and it should not be extended by implication. State ex rel. Dane County Title Co. v. Board, 2 W (2d) 51, 85 NW (2d) 864.

See note to 75.61, citing Hahn v. Walworth County, 14 W (2d) 147, 109 NW (2d) 653.

70.11, which groups together the various categories of properties exempted from general property taxes, was not a comprehensive scheme enacted substantially at the same time so that it could be said that the legislature in fact had the whole scheme in mind at its enactment. Columbia Hospital Asso. v. Milwaukee, 35 W (2d) 660, 151 NW (2d) 750.

That title to property acquired by the Federal Public Housing Authority for a housing project was held by a governmental instrumentality rather than the U. S. government itself did not affect the property's exemption from local taxation. United States v. Milwaukee, 140 F (2d) 286, cert. denied Milwaukee v. United States, 322 U.S. 735.

Personal property owned by the U.S. government, situated on land used for coast guard purposes, located within a township, is exempt from taxation, and local authorities are not authorized to assess it. 27 Atty. Gen. 508.

Whether privately owned Wisconsin lands which are purchased by the U.S. government and conveyed with restrictions as to alienation to individual Stockbridge Indians who are no longer wards of the U.S. government are tax exempt as constituting instrumentalities of the U.S. government under 25 USC, sec. 412a, is a question that should be passed upon by the courts and, in the absence of any adjudication upon the question, tax authorities should assess and tax such lands. 29 Atty. Gen. 120.

Where the U. S. government filed a declaration of taking under 40 USCA sec. 258a, prior to May 1, 1942, real estate acquired by it was not assessable for 1942 taxes. Personal property used in constructing ordinance works upon real estate owned by the U. S. government but over which the state had not surrendered exclusive jurisdiction under provisions of 1.02 and 1.03, Stats. 1941, is taxable by the state under 70.11 (1), Stats. 1941. Neither location nor use is sufficient to exempt property from taxation. 31 Atty. Gen. 281.

Property of the Federal Public Housing Authority is not subject to taxation in Wiscon-

sin regardless of the provisions of 70.11 (1), Stats. 1943. 32 Atty. Gen. 259.

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

Tax immunities on federal property. Groves, Pierce & Van Cleve, 1959 WLR 167.

2. Property of the State.

Lands granted to the state for the Fox and Wisconsin river improvement did not become subject to taxation on being conditionally granted to the improvement company. Denniston v. Unknown Owners, 29 W 351.

Lands granted to the state in trust to build railways are taxable after the trust is executed and the title has been vested in the company. West Wisconsin R. Co. v. Trempealeau County, 35 W 257.

Lands which did not pass specifically to separate owners until a survey was made and approved were not taxable. Whitney v. Nelson, 33 W 365; Whitney v. Morrow, 36 W 438.

Lands deeded to the state before the day on which the tax lien attaches are exempt for that year under the provisions of sec. 1038, Stats. 1915, while lands conveyed to the state after that day are not exempt for that year. Petition of Wausau I. Co. 163 W 283, 158 NW 81.

The regents of the university having acquired lands for the purpose of constructing thereon necessary buildings, and the regents having been authorized by statute to lease such lands for long terms to private nonprofit corporations, which will construct buildings there to be leased to the regents and devoted to university purposes, exemption of the lands from taxation is not unconstitutional, as the taxation thereof would react on the state the same as the taxation of any other state property. Loomis v. Callahan, 196 W 518, 220 NW 816.

Realty, the title to which is in the university board of regents, is exempted from taxation irrespective of use. Laws exempting from taxation property of state do not require strict construction. Aberg v. Moe, 198 W 349, 226 NW 301.

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 70.11 (1), Stats. 1949, as "property owned by this state," although the title is in the corporation and some of it is presently leased to tenants pending its use for university purposes. State ex rel. Wisconsin Univ. Bldg. Corp. v. Bareis, 257 W 497, 44 NW (2d) 259.

A contention that steel lying on a railroad siding was impressed with a trust for the use and benefit of the state and therefore was exempt from taxation under 70.11 (1), Stats. 1961, had no validity, since the steel on the date of the assessment had not been accepted by the state or paid for so as to be appropriated by it. F. F. Mengel Co. v. North Fond du Lac, 25 W (2d) 611, 131 NW (2d) 283.

There is no liability on the part of the commissioners of the public lands or of the state on account of unpaid taxes assessed against lands escheated to the state and thereafter sold by the commissioners according to law, and there is no authority to adjust such taxes. Taxes assessed against lands escheated to the state after the death of the owner from whom title passes to the state are void. 13 Atty. Gen. 567.

The owner of land abutting a highway or street has title to the center of highway or street adjacent to his land subject to an easement acquired by the public for purposes of travel, and the portion over which the state purchases such right of way does not thereby become tax exempt. 26 Atty. Gen. 271.

The so-called "application to purchase" whereby an individual promises to make certain payments in return for which the regents of the university of Wisconsin agree to convey certain land constitutes a contract for the sale of land. Such lands are contracted to be sold by the state and are not exempt from taxation under 70.11 (1), Stats. 1937. 27 Atty. Gen. 480.

Title to lands which have formed the bed of an artificial lake for more than 20 years does not pass from the original private owners to the state in trust, and such lands are subject to tax assessment. 30 Atty. Gen. 135.

Real estate acquired by the department of veterans affairs in realizing upon any security and not contracted to be sold is exempt from local real estate taxation. 45 Atty. Gen. 141.

The state bar of Wisconsin is an arm or agency of the state and its property, real and personal, is exempt from taxation by virtue of 70.11 (1), Stats. 1957. 48 Atty. Gen. 30.

70.11 (1), Stats. 1965, exempts property owned by the state from general property taxation, and the exemption is not lost when such property is leased to private individuals. 55 Atty. Gen. 259.

3. Municipal Property.

Lands in possession of a city under an option to purchase them, but without any obligation to pay the purchase price, are not owned by it. Milwaukee v. Milwaukee County 95 W 424, 69 NW 819.

The term "owned" as used in 70.11 (2), Stats. 1965, cannot be equated with paper title only, but means real or true beneficial ownership, and that is the test as to whether a municipality qualifies for exemption under the statute. Mitchell Aero, Inc. v. Milwaukee, 42 W (2d) 656, 168 NW (2d) 183.

Land owned by a city and exclusively occupied by it for municipal purposes is exempt from taxation, although situated without the limits of the city. 4 Atty. Gen. 379 and 426; 12 Atty. Gen. 231.

Lands and schoolhouses thereon owned by a school district are exempt from taxation, even though the schoolhouse may be rented to private person for residence purposes. 13 Atty. Gen. 563.

Under a land contract, where title has not passed from a county, land is exempt under 70.11 (2), Stats. 1935. 25 Atty. Gen. 657.

A toll bridge owned and operated by a city is not subject to local taxation although part thereof is located in an adjoining town. 26 Atty. Gen. 47.

A theater building constructed by a lessee under 99-year lease upon land owned by a village, the lease being silent with respect to ownership other than a default provision that upon default buildings, fixtures and improvements "shall be and become the property of said 'lessor'," is property owned by the village where the lessee has no attributes of ownership and is exempt from taxation under 70.11 (2), Stats. 1943. 27 Atty. Gen. 551.

Land acquired by counties, towns, cities or villages for airport purposes is exempt from taxation under 77.11 (2), Stats. 1943. It is immaterial that such real estate may be located in another municipality or that it is not immediately used for the purpose for which it is acquired. 33 Atty. Gen. 101.

For comparison of Wisconsin and Minnesota tax provisions which have relevance to the problem of reciprocal tax exemption, see 36 Atty. Gen. 392.

The term "residence" in 70.11 (2), Stats. 1963, is defined as any structure of a residential nature and does not include the land. 53 Atty. Gen. 107.

4. Colleges and Universities.

Residence properties owned by Beloit College, adjoining its main campus and furnished to faculty members as personal residences, are exempt under 70.11 (3), Stats. 1951. 42 Atty. Gen. 149.

5. Educational, Religious and Benevolent Institutions.

It is doubtful whether the real property of a turnverein incorporated "for the purpose of teaching and learning gymnastics and for cultivating and improving the faculties of the body as well as the mind by gymnastic exercises, and establishing and sustaining a reading room and library and for other similar purposes" is exempt as that of a "religious, scientific, literary or benevolent association." Green Bay & M. C. Co. v. Outagamie County, 76 W 587, 45 NW 536.

The care of the sick and wounded of all races and religions indiscriminately with or without pay, according to the ability of the patient, by an association of a religious order incorporated without capital for the purpose of conducting a hospital to treat such classes of persons is a benevolent work and the body engaged in it is a benevolent association. St. Joseph's Hospital Asso. v. Ashland County, 96 W 636, 72 NW 43.

Land held by an archbishop of the Roman Catholic church and used by him as a residence is not exempt from taxation. The facts were insufficient to show that he held in trust for the use of the church. Katzer v. Milwaukee, 104 W 16, 80 NW 41.

The word "association" as used in sec. 1038, Stats. 1898, may include a corporation organized under the general corporation law. St. John's Academy v. Edwards, 143 W 551, 128 NW 113.

An incorporated school is a "scientific" or a "literary" association within the meaning of sec. 1038, Stats. 1898. Lawrence University v. Outagamie County, 150 W 244, 136 NW 619.

Statutes exempting property from taxation are not to be enlarged by construction. A church club which was organized to provide for Bible study and for religious, social, and moral culture, and to maintain a home for its members, to whom no pecuniary benefits are ever to be paid, and which maintains a club house as a home for its members, renting rooms to nonmembers when not desired by members, operating a public cafe, furnishing a meeting place for a bible study class and aiding it to maintain interest in its work and to secure new members, but whose benevolent activities, properly so called, have consisted in securing positions for a few young men and furnishing a small number of free meals, is not a "benevolent association" whose property is, under sec. 1038 (4), Stats. 1917, exempt from taxation. Methodist E. B. Club v. Madison, 167 W 207, 167 NW 258.

A corporation organized for the purpose of carrying on a general bookselling, publishing and printing business to supply the needs of a religious denomination, and to pay over to another corporate body of the same denomination devoted to ecclesiastical and educational work all profits realized, is within the express terms of 70.11 (4), Stats. 1921. The fact that such publishing corporation derived .00277 per cent of its income from printing letterheads and envelopes for the convenience of its patrons, and used a very small part of its floor space for sample church furniture, was so slight a departure from the purpose of its character that it may be disregarded. Northwestern P. House v. Milwaukee, 177 W 401, 188 NW 636.

Whether a corporation is entitled to the exemption provided in 70.11 (4), Stats. 1921, depends upon what it actually does as well as by its declared purposes. A building used by a club of women, a nonstock corporation engaged in promoting charity, benevolences, education and fraternity, in carrying on these purposes, is exempt. Catholic Woman's Club v. Green Bay, 180 W 102, 192 NW 479.

The legislature has preserved a distinction between fraternal and charitable associations, and has specifically classified Masonic lodges as fraternal organizations by ch. 188, Stats. 1925. In re Roberts' Will, 193 W 415, 214 NW 347.

The exemption cannot be claimed as to premises wholly vacant and unoccupied. 70.11 (4), Stats. 1927, was not intended to limit a benevolent association to a single exemption of not to exceed 10 acres of land in the state, but the exemption applies to each taxing district within the state. State ex rel. State Asso. of Y. M. C. A. v. Richardson, 197 W 390, 222 NW 222.

In an action brought by an educational corporation to recover a tax on the ground that its property was exempt, an allegation that the property was devoted primarily to the educational purpose did not render the complaint demurrable, although there was no allegation as to the extent which such use fell short of being exclusive. Cardinal P. Co. v. Madison, 205 W 334, 237 NW 265.

The use of its property by a university student newspaper for nonexempt purposes from

which it derived 20 per cent, and 10 7/10 per cent of its income for 1928 and 1929, respectively, was not incidental or negligible, so as to permit exemption of such property from taxes. Cardinal P. Co. v. Madison, 208 W 517, 243 NW 325.

A vendee in possession under a land contract obligating the vendee to pay the purchase money is the "owner" of the property, within 70.11 (4), Stats. 1931, exempting from taxation property "owned" by lodges. Ritchie v. Green Bay, 215 W 433, 254 NW 113.

A sanatorium for mental diseases which charged fees above cost for its services, and whose income exceeded its expenses, was not exempt from taxation as an educational institution or as a scientific, literary or benevolent association, notwithstanding it was a nonstock, nonprofit corporation. Rogers Memorial Sanitarium v. Town of Summit, 228 W 507, 279 NW 623.

A tuberculosis sanatorium, owned and operated by a nonstock, nonprofit religious corporation formed by and limited in its membership to the sisters of a religious order, staffed by sisters who performed all manner of services except medical and who received no compensation whatsoever for their services, and accepting patients unable to pay for examination or treatment, as well as those able to pay, none being rejected for inability to pay, was exempt from property taxation as a "benevolent association" within 70.11 (4), Stats. 1937 (St. Joseph's Hospital Asso. v. Ashland County, 96 W 636, applied; Rogers Memorial Sanitarium v. Summit, 228 W 507, distinguished.) Order of the Sisters of St. Joseph v. Plover, 239 W 278, 1 NW (2d) 173.

For a hospital corporation to be exempt from property taxation under 70.11 (4), Stats. 1941, it must appear that such corporation is a "benevolent association," that the personal property is used exclusively for the purposes of such association, and that the real and personal property are not used for pecuniary profit. No single test will automatically determine when a hospital corporation is a "benevolent association," but the facts of each case must be regarded as a whole and the substance of the scheme of operation as it exists must be examined. A hospital, incorporated by doctors and maintained primarily for their greater convenience and profit in the practice of their profession, they treating their private patients therein, and receiving free office space as well as the use of the hospital facilities and one meal a day, is not exempt from property taxation as a "benevolent association," etc., although the hospital itself may not make a profit, and although it cares for county patients, comprising about 30 per cent of the total, at a contract price less than cost, and the doctors make donations to the hospital, and are not paid any salaries for their services as medical directors thereof nor for operations they perform on county patients. Prairie du Chien Sanitarium Co. v. Prairie du Chien, 242 W 262, 7 NW (2d) 832.

Where a physician, owning a hospital, organized a nonstock, nonprofit corporation to which he conveyed the property for a nominal consideration, but the sole members of the corporation were such physician and his wife and a friend, and the corporate organization was so arranged that the power to control the property was in such physician, and the hospital, managed by him, was conducted primarily for his benefit in the practice of his profession, rather than for charitable purposes, the hospital corporation did not qualify for property exemption from taxation as a "benevolent association." Riverview Hospital v. Tomahawk, 243 W 581, 11 NW (2d) 188.

A lot and building of a Catholic local society, a nonstock, nonprofit corporation, organized for charitable purposes, affiliated with a Catholic religious and charitable national association, and engaged in receiving gifts of clothing, furniture and other discarded articles, and distributing the same to poor persons so far as in demand, are exempt from taxation, within 70.11 (4), Stats. 1943, although the society requires distributees to pay for articles so far as able, and sells surplus articles, and derives a substantial cash income therefrom, the net proceeds of such sales, however, being used to buy for distribution articles not contributed for which poor persons have need. St. Vincent de Paul Society v. Dane County, 246 W 208, 16 NW (2d) 811. See also 41 Atty. Gen. 83.

The test of whether an institution is an "educational institution" within 70.11 (4), Stats. 1951, 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 70.11 (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 70.11 (4) and (8) facilities of a society which are at times open to the public may be taxed, regardless of how few nonmembers 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.

"Charitable" and "benevolent" are discussed, as to tax exemptions, in Associated Hospital Service v. Milwaukee, 13 W (2d) 447, 109 NW (2d) 271.

An educational and benevolent association, which is the cestui of a trust, may be an "owner" of property within the meaning of 70.11 (4) so as to be entitled to exemption from property taxes, although legal title is vested in the trustee, but whether such a cestui is such an owner will depend on whether control over the use and title of the property by the association is sufficiently complete to constitute practical ownership by it. Property of

an incorporated educational and benevolent association is not barred from tax exemption by the fact that the association is incorporated in another state. Hahn v. Walworth County, 14 W (2d) 147, 109 NW (2d) 653.

Under 70.11 (4), as amended by ch. 643, Laws 1949, the use of the property must be an exclusively religious one to qualify for exemption. Missionaries of LaSalette v. Michalski, 15 W (2d) 593, 113 NW (2d) 427.

A prior action involving the real estate was conclusive on the question of its use, in that the determination that it was used solely as a private residence precluded a finding that it was used exclusively for religious purposes. Missionaries of LaSalette v. Michalski, 15 W (2d) 593, 113 NW (2d) 427. See also Lingott v. Bihlmire, 24 W (2d) 182, 128 NW (2d) 625, 129 NW (2d) 329.

In an action for refund of real estate taxes, where the sole issue was whether the taxpayer came within 70.11 (4), Stats. 1963, as an educational association, the trial court's conclusions were not what it denominated as ultimate conclusions of fact, but one of statutory construction and, therefore, on appeal a matter of law to be decided by the supreme court without giving any special weight to the trial court's conclusions. Engineers & Scientists of Milwaukee, Inc. v. Milwaukee, 38 W (2d) 550, 157 NW (2d) 572.

The legislature by ch. 63, Laws 1949, in amending 70.11 (4) by deleting from exemption scientific and literary associations and by reinstating educational associations which prior thereto had been excised from the statute, indicated its intent to exclude scientific societies from the exemption. Engineers & Scientists of Milwaukee, Inc. v. Milwaukee, 38 W (2d) 550, 157 NW (2d) 572.

In order for a retirement home for the aged, or a nursing home, or a hospital to qualify for exempt status under 70.11 it must appear that (1) it is a benevolent association, (2) the personal property is used exclusively for the purposes of such association, and (3) the real and personal property is not used for pecuniary profit. Milwaukee Protestant Home v. Milwaukee, 41 W (2d) 284, 164 NW (2d) 289.

Y. M. C. A. buildings are exempt from taxation. A convent for the residence of sisters teaching a parochial school is exempt. Columbian Hall and the St. Joseph's Hall at Appleton are exempt. 4 Atty. Gen. 460; 5 Atty. Gen. 716.

Church property does not become subject to taxation because another religious society occupies the property, paying a remuneration only sufficient to cover the added expense of such use. 6 Atty. Gen. 485.

A parsonage owned by a minister is not exempt from taxation. 13 Atty. Gen. 291.

A dwelling rented by a religious organization for the use of a teacher in a parish school who assists a pastor and in his absence performs some of his duties is not exempt from taxation. 13 Atty. Gen. 599.

Land jointly owned by churches and used by them as a playground is not exempt from taxation under 70.11 (4). 20 Atty. Gen. 282.

A nonstock hospital corporation whose articles of organization provide for no dividends or pecuniary profits to members and which excludes no one because of poverty is a "benevolent association" under 70.11 (4) and exempt from taxation. 22 Atty. Gen. 749.

70.11 (4) exempts property used to provide vacation accommodations for deserving working women. 24 Atty. Gen. 506.

The College of Divine Savior of St. Nazianz is a chartered college, within 70.11 (4). 25 Atty. Gen. 56.

Residences situated upon seminary grounds and occupied rent free by instructors are exempt under 70.11 (4). 27 Atty. Gen. 693.

The exemption is applicable to a Minnesota church organization or corporation owning orphanage facilities in Wisconsin and conducting an orphanage institution. 28 Atty. Gen. 154.

The dwelling of an officer of the Salvation Army not ordained as a minister is not exempt as a parsonage under 70.11 (4). 29 Atty. Gen. 250.

A residence furnished by a synod to an officer or employe free of rent for his personal dwelling and not part of any congregation is not exempt under 70.11 (4). 37 Atty. Gen. 537.

6. Nonprofit Hospitals.

Under 70.11 (4m) the word "inures" was not confined to meaning "paid," and the property of a nonstock hospital corporation, which had paid no net earnings to members but which had a debt-retirement plan that would increase the net capital assets from year to year, with such assets available to the members on dissolution of the corporation or on a sale of its assets, was not exempt from taxation where it did not appear that the corporate articles did not restrict such distribution. Bethel Convalescent Home v. Richfield, 15 W (2d) 1, 111 NW (2d) 913.

The language of 70.11 (4m) does not limit the meaning of the word "hospital" to a restricted consideration of its primary purpose or to a typical small hospital offering limited facilities, but recognizes the primary purpose of an exempted hospital and by that token recognizes such a hospital may have other legitimate purposes. If a secondary purpose of a hospital is recognized as a desirable purpose of a modern hospital, it is legitimate for the purposes of tax exemption under 70.11 (4m), which does not require uniformity of purpose except for the primary purpose of the hospital. Columbia Hospital Asso. v. Milwaukee, 35 W (2d) 660, 151 NW (2d) 750.

7. Agricultural Fairs.

Lands leased by a county agricultural society as lessee are not exempt from taxation. Douglas County A. Society v. Douglas County, 104 W 429, 80 NW 740.

8. Taxed in Part.

Lodge members' use of the first floor of a lodge building for recreational purposes without pecuniary profit after expiration of a lease thereof for retail store purposes, for which it remained suitable, did not destroy the exemption of the building from taxation, such use not being "outside of the objects" of the lodge. Trustees of Clinton Lodge v. Rock County, 224 W 168, 272 NW 5.

The legislative mandate set forth in 70.11, which enumerates the classes of property ex-

empt from taxation, permits taxation of only those portions of otherwise exempt property that were in fact being used for nonexempt purposes. The statute operates to defeat exemption by (1) the use of any part of the building by nonmembers for which compensation is received, or (2) its use by members for purposes outside of the object of such organization. Alonzo Cudworth Post No. 23, Am. Legion v. Milwaukee, 42 W (2d) 1, 165 NW (2d) 397.

An aid association is not entitled to partial exemption from taxation under 70.11 (8), in the absence of proof that it is operating as a fraternal society, under the lodge system. 21 Atty. Gen. 1026.

The provisions of 70.11 (8) are applicable only where exemption is stated in the statutes to be grounded upon use for an exempt purpose. The provisions have no application to property owned by the state or by a county, city, village, town, or school district, because the exemptions provided in 70.11 (1) and (2) that are applicable to such property are not predicated upon anything except ownership. 43 Atty. Gen. 94.

9. Memorials.

"A Legion Clubhouse" corporation, incorporated under the general incorporation law, 180.01 et seq., and an American Legion post, incorporated under 188.08, are entirely separate and distinct corporate entities, although they have identity of membership and the assets of the former may pass to the latter on dissolution of the former, and hence real estate owned by the clubhouse corporation is not exempt from taxation, within 70.11 (28), Stats. 1945, as property owned and occupied by the "American Legion." Legion Clubhouse, Inc. v. Madison, 248 W 380, 21 NW (2d) 668.

10. Y.M.C.A. and Y.W.C.A.

Whether Y. M. C. A. property is taxable is a question of fact. 21 Atty. Gen. 74.

11. Scouts.

A power company's deed, executed before the assessment date, of a tract to a Boy Scout organization for camping purposes, reserving the right of reentry if used for other purposes and the right to future repurchase, resulted in conveyance of title and exemption of tract from taxation, notwithstanding the provisions for reentry and repurchase, which were conditions subsequent and did not affect the title. Town of Wolf River v. Wisconsin Michigan P. Co. 217 W 518, 259 NW 710.

12. Cemeteries.

A tract of land used as a cemetery is exempt under 70.11, Stats. 1923, although hay cut upon it is sold and a small building is temporarily leased, the proceeds being devoted to cemetery purposes. 13 Atty. Gen. 43.

Exemption from taxation is applicable to cemetery corporations organized under ch. 180 as well as to those organized under ch. 157. Burial grounds are exempt from taxation whether lots therein be owned by a corporation or whether a corporation has sold them to individuals for burial purposes. 30 Atty. Gen. 358.

13. Institutions for Dependent Children.

"Foster homes" are not exempt from taxation under 70.11 (19). 41 Atty. Gen. 260.

70.111 History: 1949 c. 63, 553, 567; Stats. 1949 s. 70.111; 1951 c. 98, 601, 673, 682; 1953 c. 116, 159; 1957 c. 104, 601, 654; 1959 c. 532; 1961 c. 14, 639, 688; 1963 c. 351; 1965 c. 266; 1969 c. 206; 1969 c. 276 s. 590 (1).

Editor's Note: In Federal Refrig. Mfg. Co. v. Crowley, 252 W 532, 32 NW (2d) 351, a judgment setting aside an assessment for taxation of merchandise (in the original packages) stored in a warehouse was affirmed by an equally divided court.

A warehouseman who accepts and stores merchandise for profit and against such merchandise issues negotiable receipts, and transacts business for the general public, conducts a "commercial storage warehouse". State ex rel. Bloch Brothers Co. v. Tiesberg, 196 W 419, 220 NW 217.

Taxation of goods brought from another state and stored in commercial warehouses until sold does not constitute an invalid regulation of interstate commerce. A state cannot tax merchandise in transit in the course of interstate commerce. Nash Sales, Inc. v. Milwaukee, 198 W 281, 224 NW 129.

"Poultry" includes turkey poults. Turkey farm brooder houses, mounted on skids so as to be movable, are not exempt. Albion v. Trask, 256 W 485, 41 NW (2d) 627.

See note to 70.11 (general), citing State ex rel. Dane County Title Co. v. Board, 2 W (2d) 51, 85 NW (2d) 864.

Where materials were imported for use in manufacturing and were stockpiled to supply the manufacturer's current operating needs, and the manufacturer had so acted upon the imported materials as to cause them to lose their distinctive character as imports by irrevocably committing them to use in manufacturing (the purpose for which they were imported), they were not protected from the ad valorem personal property tax by sec. 10, art. I, U. S. Constitution. United States Plywood Corp. v. Algoma, 2 W (2d) 567, 87 NW (2d) 481, affirmed United States Plywood Corp. v. Algoma, 358 U. S. 534.

Sec. 10, art. I, U. S. Constitution, protects goods imported for sale, while they are in their original package and have not been sold or used by the importer, against the imposition of a state ad valorem personal-property tax. The 21st amendment, giving a state control over importation of liquor for use and sale solely within the state, is not inconsistent with sec. 1, art. I, and does not repeal it so far as intoxicating liquors are concerned. State ex rel. H. A. Morton Co. v. Board of Review, 15 W (2d) 330, 112 NW (2d) 914.

The terms "original package," "commercial storage warehouse," "merchandise," and "goods, wares and merchandise" are construed in 16 Atty. Gen. 322.

A chicken hatchery is exempt if the primary use is use in operation of a farm and the commercial use, if any, is merely incidental thereto. Such hatchery is not exempt if commercial use is primary and farming use incidental. 28 Atty. Gen. 302.

Boats not over 40 feet long owned and operated by commercial fishermen in Lake Supe-

rior which on occasions are used for hire to take persons out deep-lake fishing or trolling are not exempt. 28 Atty. Gen. 304.

Brooder equipment kept and used on a farm in connection with hatching and raising chickens for sale from eggs produced on the farm, where no custom hatching is done, is exempt from taxation. 31 Atty. Gen. 21.

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.

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

Expansion of exemption of cheese from taxation to include cured cheese under 70.111 (11), as amended, is not applicable to the assessment for 1953. 42 Atty. Gen. 238.

Provisions of 70.111 (10) (b), created by ch. 654, Laws 1957, exempting merchandise produced or manufactured in this state for shipment out of state while stored in the original package in a warehouse, were considered and construed in 47 Atty. Gen. 196.

State taxation of foreign imports. 1959 WLR 330.

70.112 History: 1949 c. 63; Stats. 1949 s. 70.112; 1953 c. 542, 563; 1957 c. 345; 1963 c. 280; 1965 c. 249; 1967 c. 292.

70.11 (35), Stats. 1931, exempts only motor vehicles and trailers theretofore taxable as "general property" under ch. 70, not those taxable as "special property" under ch. 76. The rule is that all presumptions are against exemption from taxation. Milwaukee E. R. & L. Co. v. Tax Comm. 207 W 523, 242 NW 312.

Exemption from taxation must be clear and express, and all presumptions are against exemption, which should not be extended by implication. The legislature, in creating the compensation rating and inspection bureau of which bureau insurance companies are members, created an entity which is authorized to hold property, and personal property owned and used by the bureau in its place of business is not exempt from taxation, as personal property "of insurance companies" organized or doing business in this state. State ex rel. Wis. C. R. & I. Bur. v. Milwaukee, 249 W 71, 23 NW (2d) 501.

The title records of an abstract company are not "intangible personal property" exempt from taxation under 70.112, Stats. 1953. State ex rel. Dane County Title Co. v. Board, 2 W (2d) 51, 85 NW (2d) 864.

Only those trailers the principal or primary use of which, when used, is in connection with the use of a motor vehicle are exempt from taxation under 70.11 (35), Stats. 1937. Taxability or nontaxability under ch. 85 does not affect assessment under ch. 70. If a trailer is so affixed to land as to become part thereof, it is real estate and assessable as such under 70.12. If not so affixed to land, it is personal property and assessable as such under 70.13 unless the principal or primary use is use in connection with a motor vehicle. 27 Atty. Gen. 558.

Cement mixers mounted upon motor trucks are not exempt under 70.11 (35), Stats. 1939. Freezing units incorporated in large refrigerator trucks used to transport meat are exempt thereunder. 29 Atty. Gen. 17.

If the principal use of a building owned by a telephone company is utility use, the entire building is exempt from local assessment and taxation. If the principal use is non-utility use, the entire building is assessable and taxable locally. 35 Atty. Gen. 479.

A well-drilling outfit mounted on a truck is not exempt under 70.11 (35), Stats. 1947. 38 Atty. Gen. 126.

70.113 History: 1955 c. 612; Stats. 1955 s. 70.113; 1959 c. 659 s. 79; 1963 c. 400; 1965 c. 433 s. 121; 1967 c. 110; 1967 c. 291 s. 14; 1969 c. 154 s. 377; 1969 c. 276 ss. 588 (1), 610; 1969 c. 353; 1969 c. 424 s. 27.

70.114 History: 1949 c. 571; Stats. 1949 s. 70.114; 1955 c. 10, 643; 1957 c. 610; 1969 c. 458.

70.115 History: 1933 c. 307 s. 2; Stats. 1933 s. 70.115; 1951 c. 511 s. 47; 1969 c. 276 s. 598 (1).

70.116 History: 1939 c. 433; Stats. 1939 s. 70.116; 1955 c. 523.

70.117 History: 1945 c. 398; Stats. 1945 s. 70.117; 1951 c. 327; 1969 c. 366 s. 117 (2) (d).

The words "agricultural land" as they appear in 70.117, Stats. 1945, include improvements on the land as well as the soil itself. Land owned by the state, used exclusively for buildings and grounds of the various state curative, penal and correctional institutions under supervision of the state department of public welfare, is not subject to any tax levied for school purposes as provided by this section. 36 Atty. Gen. 82.

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

70.118 History: 1963 c. 400; Stats. 1963 s. 70.118; 1965 c. 433 s. 121; 1967 c. 291 s. 14; 1969 c. 276 s. 588 (1).

70.12 History: R. S. 1849 c. 15 s. 6 to 8; R. S. 1858 c. 18 s. 6 to 8; 1868 c. 130 s. 15; R. S. 1878 s. 1039; Stats. 1898 s. 1039; 1921 c. 69 s. 30; Stats. 1921 s. 70.12; 1949 c. 87.

Where an assessment was made by the officers of a town in which the lands were not and never had been situated the tax deed was void and the statute of limitations did not run in its favor. Wadleigh v. Marathon County, 58 W 546, 17 NW 314.

A portion of a dam, dam site, and flowage were properly assessed in the town in which situated, though the mill was in another town. Whiting Plover P. Co. v. Linwood, 198 W 590, 225 NW 177.

An intake pipe extending into Lake Michi-

gan from a pumping house located on shore is taxable where the pumping house is located. 27 Atty. Gen. 185.

70.13 History: 1868 c. 130 s. 20; 1871 c. 33 s. 1; 1872 c. 148; R. S. 1878 s. 1040; 1879 c. 244; 1880 c. 165; 1883 c. 354; Ann. Stats. 1889 c. 1040; 1891 c. 473; 1893 c. 179; Stats. 1898 s. 1040; 1899 c. 346 s. 2; 1901 c. 191 s. 1; 1903 c. 417 s. 1; Supl. 1906 s. 1040; 1909 c. 70; 1913 c. 81, 497; 1919 c. 244. 548; 1921 c. 69 s. 31 to 36; Stats. 1921 s. 70.13; 1923 c. 10; 1927 c. 21, 73, 349; 1929 c. 452 s. 1; 1943 c. 363; 1949 c. 123.

Under sec. 11, ch. 15, R. S. 1849, property used for manufacturing or business purposes was subject to taxation where found and used, although owned by a nonresident. It might be assessed to the agent having it in possession. Palmer v. Corwith, 3 Pin. 267.

Manufactured lumber is merchants' goods kept for sale and must be assessed where located and so kept. Washburn v. Oshkosh, 60 W 453, 19 NW 364.

If sales are made to persons outside of the state and it is delivered to the purchasers from the place where kept, it is immaterial where the owner or his agent resides or whether any sales of the lumber are made at the place where it is kept. Sanford v. Spencer, 62 W 230, 22 NW 465.

Ch. 258, Laws 1882 (sec. 1040a, Ann. Stats. 1889), did not change the rule that railroad ties, telegraph poles and posts kept for sale are "merchants' goods, wares and commodities," and are taxable where they are kept for sale, though their owner resides in another county of this state. Torrey v. Shawano County, 79 W 152, 48 NW 246.

The assessment of logs in a town in which they are banked and kept for sale to the person who owns them on May 1 is not affected by their subsequent sale nor by the fact that the purchaser had them listed and assessed to him as a manufacturer in another town. There is no authority in an assessor or board of review to substitute the name of a person who purchases such property after May 1 in lieu of the person who owned it on that day. Eagle River v. Brown, 85 W 76, 55 NW 163.

But where logs are manufactured into lumber at the place to which they had been shipped prior to May 1, and on that day the lumber was sold to third parties, the vendor was not liable to assessment therefor. The assessment is to be made after May 1, but in general as of that date. Logs which had been cut in one town within 6 months prior to the assessment date and piled there for shipment, and which were actually shipped into another town before that date, never had a situs for assessment in the town where they were so piled, but were subject to taxation in the town into which they were shipped. Day v. Pelican, 94 W 503, 69 NW 368.

Where a number of posts and poles were cut, inspected and peeled in one county and gradually shipped therefrom, some to a yard in another county and some to purchasers, they were kept for sale within the meaning of sec. 1040, Stats. 1898, in the first county and were taxable there. Valentine-Clark Co. v. Shawano County, 120 W 310, 97 NW 915.

Logs situated at the principal place of business of the owner thereof upon the first day of May are to be assessed as at such place, unless the intention is to transport the same to some other place in the state to be manufactured into lumber, when they are to be assessed in the place where they are to be manufactured. State ex rel. Stearns L. Co. v. Fisher, 124 W 271, 102 NW 566.

Ice stored in a warehouse is a commodity within the meaning of sec. 1040, Stats. 1898, as amended, and is properly assessable in the assessment district where it was located. State ex rel. Lake Nebagamon I. Co. v. McPhee, 149 W 76, 135 NW 470.

The words "customarily kept," within 70.13, Stats. 1929, refer to personalty which is moved from place to place, but brought back at regular intervals to a given place for a time of nonuse, and are not synonymous with "customarily used." Boats stored 6 months of each year on the owner's land within a municipality, were "customarily kept" there. Wisconsin T. Co. v. Williams Bay, 207 W 265, 240 NW 136.

In the case of a partnership engaged in a contracting business at various places in the state, the partnership personal property having no fixed location was to be assessed under 70.13 (1), Stats. 1957, in the town in which the partnership had its principal place of business, and not elsewhere, although members of the partnership resided in other taxing districts. O'Keefe v. De Pere, 9 W (2d) 496, 101 NW (2d) 649.

Road construction machinery owned by a Minnesota company brought to Wisconsin on a road job and left here less than a year can be taxed by the town where located on the assessment date. Cady v. Alexander Construction Co. 12 W (2d) 236, 107 NW (2d) 267.

Steel purchased for use in highway construction, which was only present in a village for a few weeks, was not taxable by the village. F. F. Mengel Co. v. North Fond du Lac, 25 W (2d) 611, 131 NW (2d) 283.

Personal property owned by concessionaires and situated on state fairgrounds is liable to taxation in the town of Wauwautosa wherein said fairgrounds are located. 14 Atty. Gen. 445.

A tax levied on road construction machinery kept within a municipality by a nonresident owner and stored therein for a considerable period is a valid tax under 70.13 (1). 25 Atty. Gen. 581.

Since the repeal of 70.13 (4), Stats. 1941, saw logs, timber, railroad ties and telegraph poles owned by nonresidents of this state that are decked, piled or otherwise temporarily stored in assessment district during April but which on May 1 no longer are located in the state are not subjected to assessment and taxation. 32 Atty. Gen. 189.

70.13 (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 who are stationed in the state pursuant to mil-

itary 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. 574. 40 Atty. Gen. 407.

70.14 History: R. S. 1849 c. 15 s. 13; R. S. 1858 c. 18 s. 13; R. S. 1878 s. 1041; Stats. 1898 s. 1041; 1921 c. 69 s. 37; Stats. 1921 s. 70.14.

Where the articles of incorporation recited that its principal office should be in the town of Lake where the meetings of directors were held, but the president and secretary had an office in Milwaukee where all other business was transacted, the corporation was subject to taxation in Milwaukee. Milwaukee S. Co. v. Milwaukee, 83 W 590, 53 NW 839.

70.15 History: 1911 c. 324; 1911 c. 664 s. 45; 1913 c. 769; 1921 c. 69 s. 38; Stats. 1921 s. 70.15; 1923 c. 395; 1925 c. 257; 1925 c. 454 s. 6.

70.16 History: 1893 c. 180; Stats. 1898 s. 1042b; 1913 c. 769; 1921 c. 69 s. 39; Stats. 1921 s. 70.16; 1955 c. 696 s. 17B.

70.17 History: R. S. 1858 c. 18 s. 5 to 8, 9; 1868 c. 130 s. 15, 16; R. S. 1878 s. 1043; Stats. 1898 s. 1043; 1919 c. 244; 1921 c. 69 s. 40; Stats. 1921 s. 70.17; 1933 c. 349 s. 2, 3; 1933 c. 444.

Lands owned by different persons cannot be assessed together. State ex rel. Roe v. Williston, 20 W 240.

The person to whom land is assessed cannot resist payment of taxes thereon upon the ground that he is merely an occupant. McLean v. Cook, 23 W 364.

An assessment to one person, under one aggregate value, of land owned by him and land owned by another is void, unless such person occupies the whole tract. Hamilton v. Fond du Lac, 25 W 490; Orton v. Noonan, 25 W 672; Siegel v. Outagamie County, 26 W 72. See also Knox v. Huidekoper, 21 W 527.

The assessment to one of land owned by him and another is void unless such person occupies the whole tract. Hamilton v. Fond du Lac, 25 W 490; Knox v. Huidekoper, 21 W 527; Orton v. Noonan, 25 W 672; Siegel v. Outagamie County, 26 W 72.

Assessment of 2 lots together, owned by different persons, is a ground for restraining collection of the tax. Whittaker v. Janesville, 33 W 76.

The mistake of the assessor in assessing a homestead occupied by a husband and wife, but owned by the latter, to the husband, is not evidence of bad faith on his part and the tax will not be invalid for that reason. Where the occupancy is ambiguous, there being no buildings, the mistake of the assessor in assessing lots to the owner instead of the occupant will not void the tax. Massing v. Ames, 37 W 645.

If the name of the owner be known the land cannot be assessed to "unknown." Massing v. Ames, 37 W 645.

When the law required land to be assessed to the owner only, not to the occupant, one in possession under a claim of title in fee might be taken as the owner for all purposes of taxation. Link v. Doerfer, 42 W 391.

The mere fact that lands were not assessed either to the owner or to "unknown" will not avoid the tax. Wisconsin C. R. Co. v. Price County, 64 W 579, 26 NW 93.

Taxes are properly assessed against one in possession claiming title. Burchard v. Roberts, 70 W 111, 35 NW 286.

Assessing a strip of land as part of a tract owned by another person, instead of separately and to the owner, avoids a tax deed based on such assessment, the action being brought before the statute of limitations had run. Towne v. Salentine, 92 W 404, 66 NW 395.

In a case where the land is owned by one person and the standing timber by another, the land and the standing timber should be treated as a unit and assessed against the owner of the land. If the owner is unknown, then the assessment should be against the occupant. Schmidt v. Almon, 181 W 244, 194 NW 168.

Real estate is assessable to the owner as an entirety, separate and subordinate interests not being assessable. Aberg v. Moe, 198 W 349, 224 NW 132.

The statutes were not violated by assessing as a single unit a property comprising land owned by a railroad company and a leasehold therein and a building thereon owned by a warehouse company, as against the contention that the real estate proper should have been separately assessed to the railroad company and that the improvements thereon should have been separately assessed to the warehouse company. Milwaukee v. Chicago M., St. P. & P. R. Co. 223 W 73, 269 NW 688.

The entry of a parcel of unoccupied land on the assessment roll in the name of a bank, whereas the recorded legal title was in the bank as trustee, did not invalidate the assessment or a tax deed subsequently issued on the basis of such assessment. It is not necessary that land be described in the same language on the assessment roll and the certificate of tax sale or the tax deed, if each description is in itself sufficient. Doherty v. Rice, 240 W 389, 3 NW (2d) 734.

A tax certificate issued upon an assessment to one person of adjoining lots owned in severalty by 2 or more individuals is invalid. 22 Atty. Gen. 669.

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

70.17 (2), created by ch. 349, Laws 1933, was not repealed by ch. 444, Laws 1933. 55 Atty. Gen. 72.

70.174 History: 1935 c. 372; Stats. 1935 s. 70.174.

70.175 History: 1935 c. 38; Stats. 1935 s. 70.175.

70.18 History: R. S. 1849 c. 15 s. 12, 16; R. S. 1858 c. 18 s. 12; 1866 c. 102 s. 1; 1868 c. 130 s. 17; 1873 c. 78 s. 1; R. S. 1878 s. 1044; Stats. 1898 s. 1044; 1899 c. 229 s. 1; 1903 c. 417 s. 2; Supl. 1906 s. 1044; 1921 c. 69 s. 41; Stats. 1921 s. 70.18; 1927 c. 21; 1929 c. 452 s. 2; 1939 c. 414; 1949 c. 567, 634; 1959 c. 366, 532.

Property in the charge of an agent was prop-

erly assessed to him under sec. 11, ch. 15, R. S. 1849. Palmer v. Corwith, 3 Pin. 267.

The mere fact that personal property of the wife is assessed to the husband will not defeat the tax nor render unlawful the seizure of the property to pay the tax. Enos v. Bemis, 61 W 656, 21 NW 812.

The word "agent" means one who has charge or possession of the property assessed for any purpose. It is not essential that he should be a general agent to sell the property, or that he have authority to act for the owner in respect to it in all matters. Merritt v. P. B. Champagne L. Co. 75 W 142, 43 NW 653.

Personal property in the hands of an executor or administrator should be assessed at his domicile and not at the domicile of the testator. Personal property in the possession of a special administrator should be assessed to him. Fond du Lac v. Estate of Otto, 113 W 39, 88 NW 917.

Certain staves were to be delivered at a railway track in a certain city and to be inspected and counted by the vendee. These staves were delivered at such track prior to May 1 but were not inspected and counted until after that date. As the vendee was not to make a selection, title passed at the time of delivery and they were properly assessed to the vendee. Allen v. Greenwood, 147 W 626, 133 NW 1094.

Packages of whiskey in the warehouse of a wholesale liquor dealer, ready for shipment and addressed to parties outside the state, were still assessable to the dealer as owner until delivered to the railroad company, since title had not passed from the dealer. But being liable as owner, he cannot on certiorari complain that it was assessed to him as agent. And where a carload of whiskey was found consigned to such dealer, an assessment thereof to him as owner was presumptively correct and could not be overturned without direct evidence impeaching it. State ex rel. Mackmiller v. Bousley, 172 W 613, 189 NW 783.

Under sec. 1044, Stats. 1915, where goods were sold by a trustee in bankruptcy on May 1 at public sale, but were not delivered until the sale was confirmed on the next day, they should have been assessed to the trustee. But one becoming the owner of goods on May 1 is liable for the taxes levied thereon pursuant to an assessment made as of that date. Herzfeld-Phillipson Co. v. Milwaukee, 177 W 431, 189 NW 661.

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

One owning on May 1 personal property that is assessed for taxation remains liable for the tax, even though he sells the property. The purchaser is not liable therefor in the absence of agreement. 3 Atty. Gen. 876.

Property in possession of a city as vendee under a contract by which the vendor retains title until the purchase price is paid is not subject to taxation. 22 Atty. Gen. 989, 1034.

Taxation of chattels under conditional sales agreements. 23 MLR 218.

70.19 History: 1899 c. 229; 1903 c. 417 s. 2; 1905 c. 508 s. 1; Supl. 1906 s. 1044a; 1921 c. 69 s. 42; Stats. 1921 s. 70.19.

In determining the value of the title records of an abstract company for taxation purposes, the assessor could consider such elements as the amount of insurance carried on the records, the price that a practical abstract man would pay for the records independently of the business, the original or historical cost, the cost of reproduction, obsolescence, and the net earnings of the abstract company from its business, in the absence of any sales of similar property on which to base a valuation of such title records. State ex rel. Dane County Title Co. v. Board, 2 W (2d) 51, 85 NW (2d) 864.

70.20 History: 1899 c. 229; 1903 c. 417 s. 2; Supl. 1906 s. 1044b; 1921 c. 69 s. 43; Stats. 1921 s. 70.20.

It is not the duty of a district attorney to represent towns, cities and villages in actions started under 70.20, Stats. 1937. 27 Atty. Gen. 175.

A conditional vendor or chattel mortgagee of property in possession of a vendee or mortgagor is not liable under 70.20 (1) for personal property tax on such property. 46 Atty. Gen. 97.

70.21 History: 1899 c. 229; 1903 c. 417 s. 2; Supl. 1906 s. 1044c; 1921 c. 69 s. 44; Stats. 1921 s. 70.21.

70.21, Stats. 1957, does not control the place where personal property is to be assessed. O'Keefe v. De Pere, 9 W (2d) 496, 101 NW (2d) 649.

70.22 History: 1899 c. 229; 1903 c. 417 s. 2; Supl. 1906 s. 1044d; 1921 c. 69 s. 45; Stats. 1921 s. 70.22.

Where property was omitted from assessment and the owner of the property died, judgment for the tax could be entered against the executors with directions that it should be paid out of the property of the estate in their hands. Bogue v. Laughlin, 149 W 271, 136 NW 606.

70.23 History: 1860 c. 332 s. 2; 1863 c. 226 s. 3; 1868 c. 130 s. 15; 1872 c. 188 s. 57; R. S. 1878 s. 1045; Stats. 1898 s. 1045; 1901 c. 302 s. 1; Supl. 1906 s. 1045; 1913 c. 773 s. 44; 1921 c. 69 s. 46; Stats. 1921 s. 70.23.

Sec. 1045, R. S. 1878, is not affected by the provisions of sec. 1048, to the effect that when contiguous lots owned by the same person are assessed together as one parcel, in violation of sec. 1045, such assessment shall not be invalid on that ground. That is in the nature of a curative provision. It operates merely to prevent the public from being prejudiced in the collection of its revenues, by reason of the failure of the assessor to obey the commands of sec. 1045, when no substantial injury can accrue to the individual owner of property from such failure. Neu v. Voege, 96 W 489, 71 NW 880.

70.24 History: 1865 c. 538 s. 65; R. S. 1878 s. 1046; Stats. 1898 s. 1046; 1921 c. 69 s. 47; Stats. 1921 s. 70.24; 1969 c. 433.

70.25 History: 1866 c. 53 s. 1; R. S. 1878 s.

1047; 1881 c. 268 s. 1; Ann. Stats. 1889 s. 1047; Stats. 1898 s. 1047; 1921 c. 69 s. 48; Stats. 1921 s. 70.25; 1945 c. 28; 1947 c. 314; 1949 c. 361.

Under sec. 39, ch. 15, R. S. 1849, a defective description in the roll should have been expunged therefrom. State ex rel. Beebe v. La Fayette County, 3 W 816.

Land was described in a contract as being in a certain section, town and range east, but mentioned no county or state. The contract was not void for uncertainty where both vendor and vendee resided in the state, and one party offered to identify the land by witnesses. Atwater v. Schenck, 9 W 160.

A description in a tax deed which correctly gives the town, but no county or state, is good. Sprecher v. Wakeley, 11 W 432.

An assessment of the "north and west part S. E. one-fourth sec. 14, T. 4, R. 12, acres 50," is void for uncertainty, and the sale utterly void. Head v. James, 13 W 641.

A description of lots by their numbers as designated on the recorded plat of a village is sufficient, although the plat referred to was not acknowledged nor entitled to record, although the plat had been recorded. Simmons v. Johnson, 14 W 523; Janesville v. Markoe, 18 W 350.

Parol evidence is not admissible to aid or correct an imperfect description. A description of lots in "Arndt's addition," when there are no such lots therein, is void. The word "second" cannot be supplied. Curtis v. Brown County, 22 W 167.

Necessary words will not be supplied by intendment, nor will any part of the description be rejected as surplusage in construing the description of land in a tax deed. Orton v. Noonan, 23 W 102.

A description in a tax deed as "lot 14, block 19, to the village of Theresa," is sufficient. Delorme v. Ferk, 24 W 201.

A description of the north 20 feet of a certain lot, described a strip 20 feet wide off the northerly side thereof, of equal width through out, though the boundary lines of the lot deflected 25 degrees from east and west lines. Jenkins v. Sharpf, 27 W 472; Jensen v. Wienlander, 25 W 477.

City lots included within a legally recorded plat must be described according to such plat. And if described by reference to a plat afterwards made by a stranger or even by the city authorities, without the consent or knowledge of the owner, the assessment is void. Merton v. Dolphin, 28 W 456.

Where land was assessed, returned, sold and conveyed as the south half of the east half, etc., but was described in the notice of sale as the south quarter, etc., the sale was void. Sprague v. Coenen, 30 W 209.

Where lands in Oconto county were set off to Shawano county after assessment but before sale, and described by the deed to be in Oconto county, the description was valid. Austin v. Holt, 32 W 478.

A tax deed issued prior to the passage of the act of 1866, describing the land as "N. one-half of N. E., sec. 3," in a specified town and range, would have been held insufficient. But since that act the more liberal rule applicable in ordinary cases between the grantor and grantee applies to tax deeds and patents issued for forfeited lands, and such a deed is valid. Sexton v. Appleyard, 34 W 235.

The description of land in a tax deed as the north third of the north half of the "vacant strip," the designation by which it had been commonly known, assessed, etc., is valid. Whitney v. Gunderson, 31 W 359; Whitney v. Morrow, 36 W 438.

"The west half of the northwest quarter, and the grist and saw mills, except therefrom 5 acres, being west of Cedar creek," in a certain section, is a good description of all east of Cedar creek, the only uncertainty relating to the exception. A description of land in a tax deed as bounded by the land of a third person is not void for uncertainty; as, one-quarter of an acre in a certain half-quarter section, bounded north, west and south by C.'s land, and east by milldam and Cedar creek. Scheiber v. Kaehler, 49 W 291, 5 NW 817.

A tax deed of "lot 3, and northeast quarter of northwest quarter, less seven acres", was void for uncertainty. Johnson v. Ashland L. Co. 52 W 458, 9 NW 464.

A description of land in a tax deed as "88 feet east from the northeast corner of lot 1, block 1, S. B. & P. addition, thence east 177 feet," etc., not stating the addition in full, nor the city or village named, is defective. Campbell v. Packard, 61 W 88, 20 NW 672.

The description in a tax deed is construed with reference to the actual, rightful state of the property at the time of its execution, and extrinsic evidence of that state of things is admissible. A description of a lot as in "Cameron's, Dunn's and Dousman's addition to the village of La Crosse" substantially described a lot in "C. & F. Dunn, H. L. Dousman and Peter Cameron's addition to the town of La Crosse." McMillan v. Wehle, 55 W 685, 13 NW 694.

Extrinsic evidence is admissible to explain a description. Meade v. Gilfoyle, 64 W 18, 24 NW 413.

A description of lands in tax certificates to Oconto county as "lot 6, block 5, Melledge's addition," "lot 1, block ——, Oconto city," and "lot 16, block ——, Hart's addition," may be made valid by proof that they were additions to the city of Oconto, having the names appearing in the certificates, and only one of each. Reinhart v. Oconto County, 69 W 352, 34 NW 135.

It cannot be presumed that land described as lots 194, 196 and 198 on West Sixth street, in the town site of Superior, is the same land as lots 194, 196 and 198 on West Sixth street, in the city of Superior, without the aid of extrinsic evidence. Ritchie v. Catlin, 86 W 109, 56 NW 473.

The question of uncertainty in the description in tax deeds must be determined by the same rules as are applicable to ordinary conveyances between grantor and grantee. Where a tax deed purporting to convey "the east part of south east quarter of section 28, township 8, range 9, number of acres 140," that such description might be construed as covering a strip of equal width off the east part or side of a quarter section and the location of the south and west lines might be fixed by extrinsic evidence. Mendota Club v. Anderson, 101 W 479, 78 NW 185.

A description of the west 25 feet of lots 11

and 12 and the north 18 feet of the west 25 feet of lot 10 was sufficiently described in a tax certificate as "W. 25 ft. by 68 ft. deep of lots 9, 10, 11, 12, block 110," although none of lot 9 was included in the land. Cate v. Werder, 114 W 122, 89 NW 822.

Where the delinquent tax return omitted the abbreviation "ft." in the description of the property, the variance was immaterial. N. Boyington Co. v. Southwick, 120 W 184, 97 NW 903.

Certain descriptions of land were sufficient to satisfy the statute. Van Ostrand v. Cole, 131 W 446, 110 NW 891.

A description of land as all of a certain lot except the part owned by a person named, is not void for uncertainty; and the exact boundaries of such part may be shown aliunde. Corry v. Scudder, 151 W 104, 138 NW 68.

A description in a deed of land in LaFayette county reading "Township One (1), Range Two (2)" was sufficient notwithstanding the failure to designate in which direction the range was from the principal meridian. All townships in LaFayette county are north of the base line and all ranges are east of the principal meridian. Tregloan v. Hayden, 229 W 500, 282 NW 698.

A tax deed was not void for uncertainty in a certain description. Doherty v. Rice, 240 W 389, 3 NW (2d) 734.

In construing tax deeds, no part of the description is to be rejected as surplusage. A grant of land by a public body is to be construed most strongly against the grantee. Brody v. Long, 13 W (2d) 288, 108 NW (2d) 662.

The failure to except from the description of land advertised for sale for taxes the right of way of a railroad running through it will not avoid the tax certificate issued upon such sale. 2 Atty. Gen. 820.

Descriptions of land in tax sale proceedings should be the same as those used in the assessment role. A railroad right-of-way need not be excepted from a description of land through which it runs, in a tax sale proceeding. A county treasurer has no authority in a tax sale proceeding to change a description to indicate that a railroad right-of-way was excepted. A county treasurer should not withhold from sale (and report to the county board), merely because a railroad right-of-way was not excepted in the description on the assessment roll. 18 Atty. Gen. 321.

A description of property as "lot 24, block 1, Edgewater plat," where such plat does not have any block designation, does not render a tax certificate invalid if surplusage creates no confusion with reference to other property, the property being otherwise adequately described. 22 Atty. Gen. 669.

A description of buildings assessed as real estate located on leased land merely as "Soo Line Leases—improvements on leased R. R. lands, city of Marshfield" is insufficient and assessments thereon are void by reason thereof. 28 Atty. Gen. 281.

70.27 History: 1887 c. 384; Ann. Stats. 1889 s. 1047b; 1895 c. 282; 1897 c. 334 s. 2; Stats. 1898 s. 1047b; 1921 c. 69 s. 50; Stats. 1921 s. 70.27; 1933 c. 187 s. 4; 1935 c. 421 s. 3; 1939 c. 21; 1943 c. 211, 240; 1945 c. 134; 1947 c. 78; 1951 c. 732; 1955 c. 95, 570; 1957 c. 132; 1963 c. 220; 1965 c. 252, 457; 1967 c. 19; 1969 c. 276.

An assessor's plat prepared under 70.27 (1), Stats. 1941, should be indexed in the general index described in 59.52 and in the record index described in 59.53, but no charge may be made for such indexing in addition to the fee permitted by 59.57 (10). 32 Atty. Gen. 173.

The last sentence of 70.27 (3), Stats. 1955, is not applicable to certificates of termination of joint tenancy, certificates of heirship, or judgments assigning real estate in probate or administration proceedings. 44 Atty. Gen. 341.

Costs and expenses of assessors' plats are distributable on the basis of the assessed valuation of both the land and the improvements of parcels included. 52 Atty. Gen. 329.

An assessor's plat may include both platted and unplatted lands, but should not be used for the primary purpose of correcting prior plats. 53 Atty. Gen. 103.

70.28 History: 1869 c. 154 s. 1; R. S. 1878 s. 1048; Stats. 1898 s. 1048; 1921 c. 69 s. 51; Stats. 1921 s. 70.28.

70.29 History: 1872 c. 188 s. 57; 1876 c. 207; R. S. 1878 s. 1049; Stats. 1898 s. 1049; 1921 c. 69 s. 52; Stats. 1921 s. 70.29.

The omission to assess a taxpayer's personal property may prevent relief against an illegal increase of value of his real property. Knapp v. Heller, 32 W 467.

The omission to assess personal property may avoid the assessment and require a reassessment under secs. 1164a and 1210b, R. S. 1878. Johnston v. Oshkosh, 65 W 473, 27 NW 320.

70.30 History: 1869 c. 106 s. 1; R. S. 1878 s. 1050; 1881 c. 247; Ann. Stats. 1889 s. 1050; Stats. 1898 s. 1050; 1907 c. 436; 1917 c. 566 s. 18; 1921 c. 69 s. 53; 1921 c. 215; 1921 c. 422 s. 30; Stats. 1921 s. 70.30; 1929 c. 452 s. 3; 1931 c. 22 s. 1; 1935 c. 414; 1959 c. 19; 1963 c. 262; 1967 c. 17.

70.32 History: 1868 c. 130 s. 16; 1877 c. 250; 1878 c. 334; R. S. 1878 s. 1052; Stats. 1898 s. 1052; 1901 c. 92 s. 1; Supl. 1906 s. 1052; 1907 c. 520; 1911 c. 335; 1921 c. 69 s. 55; Stats. 1921 s. 70.32; 1923 c. 101; 1923 c. 435 s. 1; 1925 c. 205 s. 2; 1927 c. 164; 1927 c. 473 s. 21; 1931 c. 427 s. 1, 2; 1933 c. 423; 1955 c. 10, 389; 1957 c. 255; 1959 c. 19; 1961 c. 13; 1963 c. 213; 1969 c. 400.

A valuation of timber solely with reference to its proximity to driving streams, and not considering its quality, avoids the tax. An arbitrary classification of lands, without reference to location, soil, timber, etc., avoids the tax. Hersey v. Barron County, 37 W 75.

Assessment at such a price as the lands would bring at forced sale is void, being less than the market value. Goff v. Outagamie County, 43 W 55.

An assessment at a price at which the whole property of the city if thrown on the market on the day of the assessment would bring in cash is void. This is not the price which could ordinarily be obtained for each parcel at private sale, and is not the rule of the statute. Salscheider v. Fort Howard, 45 W 519.

As to what evidence is sufficient to show

bad faith in the assessment see Plumer v. Marathon County, 46 W 163, 50 NW 416.

All such defects are cured by the statute of limitations which applies to every irregularity except want of jurisdiction of the taxing officers; that is, authority in such officers, liability of the land to taxation and nonpayment of the tax. The Oconto Co. v. Jerrard, 46 W 317, 50 NW 591.

When the validity of an assessment is questioned, evidence of former assessments or of a common report as to value is inadmissible. Marshall v. Benson, 48 W 558, 4 NW 385, 762.

An assessment without actual view or from the best information obtainable and at different degrees of undervaluation is illegal. Clarke v. Lincoln County, 54 W 580, 12 NW 20.

Errors of judgment in the valuation of property, when the officers are in good faith attempting to discharge their duties, do not avoid the tax. But fraud in the assessment is a good ground for the interference of equity to restrain further proceedings. Lefferts v. Calumet County, 21 W 688; Milwaukee I. Co. v. Hubbard, 29 W 51; Brauns v. Green Bay, 55 W 113, 12 NW 463.

Under the provision requiring assessment from actual view, there must be an attempt to substantially comply with the statute in this respect. Hersey v. Barron County, 37 W 75; Marsh v. Clark County, 42 W 502; Philleo v. Hiles, 42 W 527; Hewitt v. Butterfield, 52 W 384, 9 NW 15; Bradley v. Lincoln County, 60 W 71, 18 NW 732.

An assessment which excludes improvements is void. Hale v. Kenosha, 29 W 599; Spear v. Door County, 65 W 298, 27 NW 60.

The failure to value lands from an actual view does not, in equity, invalidate an assessment; neither does a mistake as a result of which they are assessed as though the timber previously on them had not been cut. Boorman v. Juneau County, 76 W 550, 45 NW 675.

An agreement among the assessors of a district to assess at one-third valuation, if faithfully carried out, works no injustice and will not be a ground for relief in equity. Dean v. Gleason, 16 W 1. See also Hixon v. Eagle River, 91 W 649, 65 NW 366.

The property of private corporations is to be valued the same as if owned by private persons. Chicago & Northwestern R. Co. v. State, 128 W 553, 108 NW 557.

A parcel of riparian land which is a part of an undeveloped water power should be assessed at its value as land, plus the value of the water privilege attaching to it; and such added value should be the due proportionate part of the entire value of the potential water power. Bradley Co. v. Rock Falls, 166 W 9, 163 NW 168.

In assessing real property the assessor started several blocks from a manufacturing plant in question towards the business section of the city, placed a front-foot value on the lots at that point, and then reduced such front-foot valuation by blocks as he proceeded towards the plant. He also considered the fact that certain blocks had side track facilities, and considered the prices at which neighboring parcels of real estate had recently been sold and the sworn testimony of presumably competent persons as to real estate values in that part of the city. The valuation so arrived at was in compliance with sec. 1052, Stats. 1917, and not based upon an arbitrary rule; the assessor should value separately the land and the buildings and arrive at the total valuation by adding the 2 items together; he should not find first the value of the land and improvements as a whole and then apportion such total value between land and improvements; in valuing factory buildings and machinery constituting fixtures therein, the original cost less depreciation was a valid basis for honest judgment. State ex rel. Gisholt M. Co. v. Norsman, 168 W 442, 169 NW 429.

Sec. 1052, Stats. 1919, requires property to be assessed with reference to the purposes for which it may be sold rather than the purposes to which it is presently devoted. Money expended in fitting up a golf course in the country should not be considered. Such grounds should be assessed with reference to its value for farming purposes. (State ex rel. Gisholt M. Co. v. Norsman, 168 W 442, 169 NW 429, distinguished.) State ex rel. Oshkosh Country Club v. Petrick, 172 W 82, 178 NW 251.

A large office building having an intrinsic value in excess of the sum it would sell for, because built for a specific purpose, must, nevertheless, be assessed at its sale value. Cost, depreciation, cost of reproduction, location, etc., may be considered, but only for the purpose of determining the sale value. A basic rule that large office buildings represent roughly a certain cost per cubic foot may also be considered as a starting point, provided there be proper additions or subtractions depending upon the character of the construction, the depreciation, obsolescence, location and other modifying conditions. State ex rel. Northwestern Mut. Life Ins. Co. v. Weiher, 177 W 445, 188 NW 598.

In a case where the land is owned by one person and the standing timber by another, the land and the standing timber should be treated as a unit and assessed against the owner of the land. If the owner is unknown, then the assessment should be against the occupant, and by occupant is meant the person who actually occupies the land. Schmidt v. Almon, 181 W 244, 194 NW 168.

A witness with no personal knowledge of sales of lumber company plants, and who had not been engaged or worked about a sawmill, and had no experience in the construction or operation of one, is incompetent to testify as to the private sale value of lumber-mill equipment. State ex rel. Park Falls L. Co. v. Stauber, 190 W 310, 207 NW 409; State ex rel. Roddis L. & V. Co. v. Stauber, 190 W 326, 207 NW 414.

The assessor's valuation is prima facie correct and will not be set aside in the absence of evidence showing it is incorrect. The owner's income tax return and its report to stockholders is competent evidence as an admission by the owner as to the value of the property. Worthington P. & M. Corp. v. Cudahy, 205 W 227, 237 NW 140.

In determing the sale value the board could properly consider as admissions the taxpayer's prospectus, book value, appraisals procured by the taxpayer, and the amount of insurance carried; and account was properly taken of the cost, depreciation, replacement value, earnings, industrial conditions, and sales

of other paper mill and pulp wood properties. State ex rel. Flambeau P. Co. v. Windus, 208 W 583, 243 NW 216.

If there is any competent credible evidence to sustain the valuations placed upon property by assessing officers, the assessment must be sustained by the court, since the court cannot weigh the testimony to determine where the preponderance lies. Rahr Malting Co. v. Manitowoc, 225 W 401, 274 NW 291.

Evidence that real estate was sold immediately after its assessment for materially less than the assessor's valuation, although unimpeached and uncontradicted, did not so clearly establish "the full value which could ordinarily be obtained therefor at private sale," as to demonstrate the incorrectness of the assessor's judgment (in the absence of a showing that the sale was made under circumstances which lead to the conclusion that the price paid was that which ordinarily could be obtained at private sale) and hence the board of review did not commit jurisdictional error in allowing the assessment to stand. State ex rel. Collins v. Brown, 225 W 593, 275 NW 455.

Real estate must be assessed for the purpose of taxation at its fair market value, and the market value is the price which the property will sell for on negotiations resulting in a sale between an owner willing but not obligated to sell and a willing buyer not obligated to buy. In proceedings attacking the assessment, the assessor's valuation must be taken as presumptively correct, but this presumption must give way to undisputed evidence establishing a different value. State ex rel. Hennessey v. Milwaukee, 241 W 548, 6 NW (2d) 718.

Where the record before the court shows that the assessor or the board of review excluded from consideration evidence entitled to consideration, or if the assessor based his valuation on improper considerations or went on a false assumption or theory in determining the amount, or gave to facts considered unwarranted effect or drew from them unwarranted conclusions, the assessment will be set aside. State ex rel. Kenosha Office Bldg. Co. v. Herrmann, 245 W 253, 14 NW (2d) 157.

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 assessment 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, Stats. 1949, 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.

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, Stats. 1949. 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 R. 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 the 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 R. 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.

The assessor and the board of review are not bound by a sale price where a taxpayer admitted the property was worth much more, where it was insured for double the price, and where the taxpayer did not show that the sale was made under normal conditions. State ex rel. Hein v. Barron, 3 W (2d) 127, 87 NW (2d) 785.

Under 70.32 (1), real property must be assessed at its fair market value, which is what the property will sell for upon negotiations resulting in sale between an owner willing but not obliged to sell and a willing buyer not obliged to buy. Although the assessor's valuation must be taken as presumptively correct in proceedings attacking the assessment, the presumption gives way to undisputed competent evidence establishing a lower value, and it follows that his valuation must also yield to evidence establishing a substantially higher value. State ex rel. Home Ins. Co. v. Burt, 23 W (2d) 231, 127 NW (2d) 270.

Where a recently constructed building was assessed only on the basis of reconstruction cost less depreciation the assessment is invalid since many other factors should have been considered. State ex rel. Garton Toy Co. v. Mosel, 32 W (2d) 253, 145 NW (2d) 129.

Where a tax assessor is confronted with real estate that has not recently been sold in an arm's-length transaction, and there are no recent sales of comparable property which could constitute a reliable basis for determin-

ing the market value of the property in question, he must then determine market value "from the best information that the assessor can practically obtain". Superior Nursing Homes, Inc. v. Wausau, 37 W (2d) 570, 155 NW (2d) 670.

See note to sec. 1, art. VIII, on the rule of taxation (property taxes), citing State ex rel. Boostrom v. Board of Review, 42 W (2d) 149, 166 NW (2d) 84.

An assessment of lakeshore property was invalid for the reason that the assessor violated the statutory basis for determining value as set forth in 70.32 (1), Stats. 1963, by increasing the assessment of lakeshore property in disregard of the depth of the particular parcels of land, the characteristics of the land itself, the favorableness of its location, and other pertinent factors affecting value. State ex rel. Boostrom v. Board of Review, 42 W (2d) 149, 166 NW (2d) 84.

Where a section of land, according to the U. S. government survey, contains 640 acres "more or less" and on subsequent conveyances by metes and bounds it develops that the area actually comprises 647.17 acres, the present owners may be taxed on the basis of actual acreage and the assessor is not bound by the government survey. 27 Atty. Gen. 449.

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

On the valuation of mineral rights see 49 Atty. Gen. 77.

Use of scientific valuation procedure in real property tax assessment. Donahue, 30 MLR 125.

Effect of ORAP easements on property taxes. Olson, 1965 WLR 352, 364.

70.325 History: 1955 c. 570; Stats. 1955 s. 70.325.

70.335 History: 1959 c. 258; Stats. 1959 s. 70.335; 1969 c. 276 ss. 588 (1), 590 (2).

70.34 History: 1868 c. 130 s. 18; 1869 c. 106; 1873 c. 78 s. 2; R. S. 1878 s. 1055; Stats. 1898 s. 1055; 1915 c. 284; 1921 c. 69 s. 57; Stats. 1921 s. 70.34.

In assessing personal property which is never offered for sale, the valuation should be the price which it would probably bring if offered for sale. State ex rel. International Business Machines Corp. v. Board of Review, 231 W 303, 285 NW 784.

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.

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, Stats. 1949. State ex rel. Baker Mfg. Co. v. Evansville, 261 W 599, 53 NW (2d) 795.

The assessor's method of valuation, for the purpose of assessment and taxation at true cash value, amounting to a capitalization of net rent received for certain patented milk-packaging machines leased but never sold, was not improper, but where there was evidence concerning the ratio between rent and selling price of certain comparable machines that were sold which tended to produce a different result as to the value to be placed on the leased machines here involved, the board of review should have considered the same, and, because it appeared that the board did not consider or give it any weight at all, but disregarded it, in confirming the assessment as made, the matter is remanded for further appropriate proceedings. In making an assessment of lease patented machines such as here involved, information as to insurance carried on such machines should be considered if it can be obtained. State ex rel. Nat. Dairy Prod. Corp. v. Piasecki, 2 W (2d) 421, 86 NW (2d) 402.

Under all the circumstances of the case, there was compliance with the requirement of 70.34 that property be valued "as far as practicable upon actual view." Central Cheese Co. v. Marshfield, 13 W (2d) 524, 109 NW (2d) 75.

A manufacturer's stock cannot be assessed solely on the basis of book values without a view of the stock where there is uncontradicted testimony that book values do not reflect market value. State ex rel. Garton Toy Co. v. Mosel, 32 W (2d) 253, 145 NW (2d) 129.

In the assessment of merchandise under 70.34, Stats. 1937, consideration should be given to state and federal excise taxes already paid and which will be included in the final retail price; but where such taxes are paid only by the ultimate purchaser and are not included in the price to him, such taxes form no part of true cash value of the commodity while in the hands of a manufacturer, wholesaler or retailer. 27 Atty. Gen. 362.

The "true cash value" of gasoline carried in this state for sale should be determined by the actual market price on May 1. 53 Atty. Gen. 110.

Valuation of inventory. Carter, 47 MLR 92.

70.345 History: 1951 c. 198; Stats. 1951 s. 70.345; 1953 c. 480; 1969 c. 276 s. 590 (1).

On the rule of taxation (property taxes) see notes to sec. 1, art. VIII.

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

70.35 History: 1868 c. 138 s. 17; 1873 c. 78 s. 2; R. S. 1878 s. 1056; 1889 c. 381; Ann. Stats. 1889 s. 1056, 1056a; Stats. 1898 s. 1056; 1903 c. 284; 1903 c. 378 s. 6; Supl. 1906 s. 1056; 1915 c. 284; 1921 c. 69 s. 58; Stats. 1921 s. 70.35; 1945 c. 419; 1947 c. 231; 1951 c. 261 s. 10; 1963 c. 514; 1969 c. 276 s. 590 (1).

If the taxpayer refuses to give the required statement he cannot complain if the assessor and the board of review act on the gross amounts instead of specific items. Cramer v. Milwaukee, 18 W 257.

If the assessor overvalues the property the remedy is by application to the board of re-

view. Lawrence v. Janesville, 46 W 364, 1 NW 338.

A bank is bound by the statement made by its cashier to the assessor as to the value of its personal property, it not appearing that the cashier did not act in good faith or that the bank was insolvent. A receiver of the bank cannot claim that a tax based upon such statement is invalid. Hamacker v. Commercial Bank, 95 W 359, 70 NW 295.

Although 70.35 (2) and (4), Stats. 1959, left the form of the required return of personal property by a taxpayer to the discretion of the assessor, the assessor was not therein given authority to expend the statutory requirement of what the return must contain. Central Cheese Co. v. Marshfield, 13 W (2d) 524, 109 NW (2d) 75.

70.36 History: 1889 c. 381; Ann. Stats. 1889 s. 1056a; Stats. 1898 s. 1056a; 1921 c. 69 s. 59; Stats. 1921 s. 70.36; 1945 c. 419.

The action authorized by ch. 381, Laws 1889, is penal; a case must be fully within the statute. To sustain a conviction the intention must be found to exist. A verdict which finds the defendant "guilty, not criminally, but negligently," in not returning a sum to the board of review is in favor of the defendant. State v. Wolfrum, 88 W 481, 60 NW 799.

The forfeiture to be paid is a penalty only and does not avoid the tax. 10 Atty. Gen. 177.

70.365 History: 1963 c. 469; Stats. 1963 s. 70.365.

70.40 History: 1905 c. 302; Supl. 1906 s. 1057c; 1911 c. 663 s. 133; 1913 c. 769 s. 8; 1921 c. 69 s. 63; Stats. 1921 s. 70.40; 1927 c. 396 s. 2; 1935 c. 267.

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.

Amendment of 70.40 by ch. 267, Laws 1935, made no change in respect to the taxation of bank safety deposit boxes, vaults, vault doors, safes, counters, cages, grillwork, burglar alarm systems and similar items. If under the law of fixtures they are part of the realty they are included in the assessment thereof, and it is only when they are not that this section exempts them. 35 Atty. Gen. 270.

70.41 History: 1915 c. 209; Stats. 1915 s. 1057m to 1057q; 1919 c. 481; 1921 c. 69 s. 64 to 68; Stats. 1921 s. 70.41; 1963 c. 343.

The language "such grain shall be exempt from all taxation, either state or municipal" was intended to exempt the grain actually in storage on May 1, of each year, not grain then in the possession of others although it might sometime during the year be handled in such elevators. State ex rel. Bernhard Stern & Sons v. Bodden, 165 W 75, 160 NW 1077.

70.415 History: 1939 c. 465; Stats. 1939 s. 70.415; 1955 c. 588; 1957 c. 97; 1963 c. 343.

70.42 History: 1917 c. 555; Stats. 1917 s. 1057t; 1921 c. 69 s. 69; Stats. 1921 s. 70.42; 1933 c. 172; 1955 c. 373; 1963 c. 343.

The operation of a railroad is an industry within the exemption contained in 70.42, Stats. 1921, and the handling of its coal over a reserved part of its dock by a lessee of the dock, at a stipulated price, is not the operating of a coal dock within the meaning of this section. State ex rel. Carnegie D. & F. Co. v. Beckley, 186 W 80, 202 NW 173.

The repeal of the right to offset personal property taxes against income taxes did not repeal the statute granting the right to offset occupation taxes in the same manner as personal property taxes were offset. A statute which refers to and adopts the provisions of another statute is not repealed by the subsequent repeal of the statute adopted. Milwaukee County v. Milwaukee W. F. Co. 204 W 107, 235 NW 545.

Coal passing over a dock in Wisconsin on which the dock operator had paid an occupational tax, and which was on the dock on May 1, 1939, separately piled and owned but held in storage by the dock company, was not subject to personal property tax. (State ex rel. Consolidated Coal Co. v. Arnold, 186 W 609, applied.) Stott Briquet Co. v. Superior, 237 W 451, 297 NW 354.

Occupation taxes assessed in any year may be offset only against income taxes assessed in the following year; such rule applies in case of additional income tax assessments. 20 Atty. Gen. 573.

Under 70.42 (1), Stats. 1937, coal stored on a dock is exempt from personal property tax only while it is still in transit. 27 Atty. Gen. 456.

70.421 History: 1957 c. 297; Stats. 1957 s. 70.421; 1963 c. 343; 1965 c. 433.

70.423 History: 1933 c. 470 s. 9; Stats. 1933 s. 70.423; 1935 c. 347; 1947 c. 32; 1955 c. 204; 1965 c. 420; 1969 c. 276 s. 583 (1).

70.425 History: 1939 c. 480; Stats. 1939 s. 70.425; 1945 c. 563; 1947 c. 294; 1955 c. 246; 1969 c. 276 s. 583 (1).

70.43 History: 1866 c. 18; R. S. 1878 s. 1058; Stats. 1898 s. 1058; 1899 c. 323; 1899 c. 351 s. 19; 1901 c. 389 s. 1; Supl. 1906 s. 1058; 1921 c. 69 s. 70; Stats. 1921 s. 70.43.

70.44 History: R. S. 1858 c. 18 s. 27; 1868 c. 130 s. 16; 1878 c. 334; R. S. 1878 s. 1059; Stats. 1898 s. 1059; 1899 c. 50 s. 1; Supl. 1906 s. 1059; 1909 c. 490; 1921 c. 69 s. 71; Stats. 1921 s. 70.44; 1943 c. 118.

The provision requiring property to be assessed upon actual view does not apply to reassessments under sec. 1059, Stats. 1898, as amended. State ex rel. Davis & Starr L. Co. v. Pors, 107 W 420, 83 NW 706.

Where personal property was omitted from assessment during previous years and the owner has since died, such property cannot be assessed under the provisions of sec. 1059, Stats. 1898, as amended, in the district where the former owner resided, where the property has gone into the hands of an administrator who is a resident of a different district. Fond du Lac v. Estate of Otto, 113 W 39, 88 NW 917.

Where the assessor omits certain property

from taxation on the theory that it is not subject to local taxation, it may be assessed as omitted property. State ex rel. Hanna D. Co. v. Willcuts, 143 W 449, 128 NW 97.

Sec. 1059, Stats. 1898, as amended, allows the reassessment of property omitted by mistake or inadvertence after the death of the owner of such property. Such reassessment may be made against an heir or personal representative having in his possession personal property of the deceased, although such property is not the identical property omitted. In an action brought to restrain the collection of a tax upon property alleged to have been omitted from the tax roll, the burden was upon the plaintiff to show that the property was undervalued property rather than omitted property. Bogue v. Laughlin, 149 W 271, 136 NW 606.

The finding by the board of review of property omitted in previous years and that the owner was then a resident of the taxing district, being a finding going to the jurisdiction of the board, is not conclusive on review and cannot be sustained unless it has a substantial base in the evidence. State ex rel. Ilsley v. Leuch, 156 W 631, 146 NW 790.

Lumber having been placed on the assessment roll in 1921 irregularly and the collection of the tax thereon having been enjoined for that reason, it was properly assessed and charged with the same tax the next year. State ex rel. Pierce v. Jodon, 182 W 645, 197 NW 189.

Property improperly listed as "exempt" by the assessor can thereafter be reassessed for 3 next previous years as omitted property. Armory R. Co. v. Olsen, 210 W 281, 246 NW 513.

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.

Where the circuit court on certiorari sets aside an assessment of inventory, the assessor can reassess on the basis of the taxpayer's records, and the board of review can compel their production if the taxpayer will not produce them. Central Cheese Co. v. Marshfield, 13 W (2d) 524, 109 NW (2d) 75.

Nonexempt real estate erroneously omitted from assessment of taxes in any of 3 next previous years should be entered once additionally for each previous year of such omission, affixing the just valuation to each such entry. Payment of real estate taxes is a direct and personal obligation of the owner and may be enforced by action of debt in the same manner as are taxes assessed on personal property. 17 Atty. Gen. 588.

Lands omitted from assessment by a city on the mistaken theory that they were no longer within the corporate limits of the city may be assessed by the city as omitted property the next year. Assessment of such lands by the town to which they were thought to be annexed was illegal. 20 Atty. Gen. 771.

Lands omitted from assessment by a town on the mistaken theory that the lands were owned by the U. S. government may be assessed as omitted property the next year. 24 Atty. Gen. 541.

Taxable lands inadvertently omitted from the 1934 tax roll should be placed upon a later assessment role. Assuming proper assessment under 70.44, Stats. 1933, a lien for 1934 taxes attaches as of August, 1934. 25 Atty. Gen. 145.

Property omitted from a tax roll under this section when returned on a tax roll should be taxed at the rate prevailing during the year of its omission. 27 Atty. Gen. 355.

70.45 History: 1889 c. 326 s. 138; Ann. Stats. 1889 s. 925r sub. 138; Stats. 1898 s. 925—138; 1921 c. 69 s. 72; Stats. 1921 s. 70.45; 1943 c. 193; 1965 c. 252, 651.

70.46 History: 1868 c. 130 s. 24; 1873 c. 152; R. S. 1878 s. 1060; 1881 c. 74; Ann. Stats. 1889 s. 1060; 1897 c. 73; Stats. 1898 s. 1060; 1907 c. 371; 1909 c. 128; 1921 c. 69 s. 73, 75, 77; 1921 c. 137; 1921 c. 422 s. 51; 1921 s. 70.46; 1931 c. 427 s. 3; 1933 c. 313 s. 1; 1939 c. 528; 1941 c. 92, 97; 1943 c. 193; 1947 c. 388; 1949 c. 101; 1961 c. 81; 1969 c. 433.

70.47 History: 1868 c. 130 s. 25; 1871 c. 166 s. 1; 1877 c. 154, 246; R. S. 1878 c. 1061; 1887 c. 283; 1889 c. 138; Ann. Stats. 1889 s. 1061; Stats. 1898 s. 1061; 1903 c. 284 s. 2; Supl. 1906 s. 1061; 1911 c. 16; 1919 c. 679 s. 51; 1921 c. 69 s. 78; Stats. 1921 s. 70.47; 1927 c. 396 s. 2; 1933 c. 313 s. 2; 1949 c. 101, 103; 1953 c. 207, 344, 435; 1955 c. 237; 1959 c. 245, 565; 1961 c. 81; 1965 c. 42, 313; 1969 c. 276 s. 590 (1); 1969 c. 433.

On remedy for wrongs see notes to sec. 9, art. I; and on jurisdiction of circuit courts see notes to sec. 8, art. VII, and notes to 252.03.

The sworn statement of a taxpayer is not conclusive upon the board of review. It may raise or lower the valuation of all property, in respect to which the taxpayer has made the statement required by sec. 1061, R. S. 1878. State ex rel. Smith v. Gaylord, 73 W 306, 41 NW 518.

On certiorari to review the proceedings of the board after it has been dissolved, the court can only affirm or reverse the assessment. State ex rel. Milwaukee S. R. Co. v. Anderson, 90 W 550, 63 NW 746.

If an assessment is substantially just and equitable, though all the property is valued at less than its real value, a tax is rendered illegal, inequitable and unjust by increasing the assessed value of some of the property more than 38% and that of all other property less than 7%, the board acting in so doing without evidence. Hixon v. Eagle River, 91 W 649, 65 NW 366.

After the first meeting at which certain assessments were raised without notice, the board of review modified such action, but still raised the assessor's valuations, wrongfully, and contrary to the overwhelming weight of the evidence. The taxes were properly set aside as illegal. Brown v. Oneida County, 103 W 149, 79 NW 216.

Failure to give notice as required in sec. 1061, Stats. 1898, before increasing an assessment is jurisdictional error. State ex rel. J. R. Davis L. Co. v. Sackett, 117 W 580, 93 NW 314.

The provision requiring the board of review to meet on a specified date is directory only

and the action of the board is not invalidated where no prejudice to the rights of all persons affected is shown. State v. Zillman, 121 W 472, 98 NW 543.

The taxpayer must make complete and full answer to all inquiries tending to develop what property he deems not liable to assessment. A tax cannot be set aside solely because the board fixed the assessment too high. State ex rel. Foster v. Williams, 123 W 73, 100 NW 1052.

Where the assessor does not require any sworn statement of moneys or credits the taxpayer is justified in believing that no assessment of them is contemplated against him and if under that belief he fails to present himself before the board of review, he is prevented from so doing by an omission of duty on the part of the assessor. Milwaukee v. Wakefield, 134 W 462, 113 NW 34, 115 NW 137.

The board of review cannot change the assessor's valuation without evidence; but if the evidence furnished a substantial basis for the action of the board and nothing indicates arbitrary or dishonest action, its decision will not be disturbed by the courts. State ex rel. Althen v. Klein, 157 W 308, 147 NW 373.

The assessor's valuation is prima facie correct, and cannot be changed except upon evidence showing it to be erroneous. Disregard by the board of review of competent testimony, unimpeached by other evidence which shows the assessor's valuation to be incorrect, is jurisdictional error. If, in any reasonable view of it, the evidence taken furnished a substantial basis for the action of the board, its decision will not be disturbed by the courts. State ex rel. Kimberly-Clark Co. v. Williams, 160 W 648, 152 NW 450.

A taxpayer must first appear before the board of review, object to the valuation of his property, and make full disclosure before bringing an action to question his assessment. State ex rel. Bues v. Phelps, 174 W 203, 182 NW 749.

If in any reasonable view the evidence taken by the board of review furnishes a substantial basis for its valuation of land, its decisions will not be disturbed by the courts. An assessment of a single property at a sum not exceeding what could ordinarily be realized at private sale is not impeached by undervaluation of other property, unless undervaluation is so general that the single assessment results in excessive taxation; but such a result is not shown by the comparison of the assessment with the valuations of less than 2 per cent of the other taxable property. State ex rel. Walthers v. Jung, 175 W 58, 183 NW 986.

One owning taxable property in one assessment district of the City of Milwaukee cannot recover taxes assessed against him and paid under protest because in another of said districts property was improperly assessed to him, since he could have had the error corrected by a proper appearance before the board of review. Herzfeld-Phillipson Co. v. Milwaukee, 177 W 431, 189 NW 661.

Boards of review are quasi-judicial bodies and courts have no jurisdiction to disturb their findings except where they exceed their powers or act in bad faith. Review of such findings on certiorari extends only to jurisdictional errors, not to errors of judgment as to the preponderance of evidence. The evidence will be reviewed only to ascertain whether it could honestly justify the conclusion reached. State ex rel. Pierce v. Jodon, 182 W 645, 197 NW 189.

A board of review cannot pass on the taxability of property except incidentally by putting it on the tax roll when it has been omitted. Krembs v. Merrill, 183 W 241, 197 NW 818.

A judgment reversing the action of a board of review was proper, there being no evidence before the board as to the fair market value of the improvements, but only evidence as to how the assessor arrived at his valuation and as to the cost of machinery and buildings on lands. State ex rel. Fox Valley C. Co. v. Poole, 199 W 175, 225 NW 730.

That the testimony before the board of review expressed the witnesses' opinion of the sale or market value of the property and that no testimony was introduced by the taxing authorities in contradiction does not necessarily rule the case in favor of the property owner since the value placed by the assessor on the property is presumptively correct. State ex rel. North Shore D. Co. v. Axtell, 216 W 153, 256 NW 622.

It is not the province of the court, in a certiorari proceeding to review an assessment of property for taxation, to pass on the weight of conflicting testimony, the board of review being charged with that duty. State ex rel. First & L. Nat. Bank v. Board of Review, 237 W 306, 296 NW 614.

Arbitrary conduct of the board of review —a refusal to accede to the taxpayer the right to contest an assessment, treating him as an interloper improperly taking the board's time and troubling it by bringing his claim of an excessive assessment before it, predetermining from whatever cause or consideration to uphold the assessment before the taxpayer has presented his evidence or his reasons in support of his claim—is sufficient, when clearly appearing, to justify the trial court in vacating the assessment. State ex rel. Kenosha Office Bldg. Co. v. Herrmann, 245 W 253, 14 NW (2d) 157.

The notice required of the time and place of meeting of the board of review is the notice posted by the clerk and it is not the duty of the assessor to notify persons against whom assessments are made of the time of meeting. Where at least a part of personal property assessed against a taxpayer by a town was assessable against him, and he did not appear before the board of review, and was not prevented from appearing by any omission of duty on the part of the assessor or the board, he was precluded from later questioning either the amount or the value of the personal property assessed against him by the town. Amnicon v. Kimmes, 249 W 321, 24 NW (2d) 592.

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.

70.47 (8) (e), Stats. 1949, requiring the 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 70.47 (7) (b) was required to be given to a taxpayer objecting to a property assessment, or to his attorney, unless such notice was waived. The testimony given at such meeting without cross-examination 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 70.47 (8) (c), (d), the board may produce witnesses in the absence of a request by the assessor, and if the board issues subpoenae 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.

On certiorari to review a decision of the board of review, judicial matters only can be reached, and the presumption is that the determination of the board is correct; and if on any reasonable view of the evidence it will support the conclusion arrived at, the board had jurisdiction to decide as it did. State ex rel. Dane County Title Co. v. Board, 2 W (2d) 51, 85 NW (2d) 864.

See note to 70.34, citing State ex rel. Nat. Dairy Prod. Corp. v. Piasecki, 2 W (2d) 421, 86 NW (2d) 402.

A petitioner in certiorari has the burden of showing the court that the action complained of was not only erroneous, but that it was actually or probably prejudicial to a material degree, and why and wherein. State ex rel. Gregersen v. Board of Review, 5 W (2d) 28, 92 NW (2d) 236.

70.47 (13) is interpreted as not prohibiting the board of review of the city of Milwaukee from extending the time for filing protests against property assessments beyond the third Monday in July. State ex rel. Riegert v. Koepke, 13 W (2d) 519, 109 NW (2d) 129.

The board of review, after it had adjourned sine die, could give no further consideration to an assessment of personal property, even though the circuit court, on review by it, set aside the determination of the board. Central Cheese Co. v. Marshfield, 13 W (2d) 524, 109 NW (2d) 75.

See note to 74.73, citing Pelican Amusement Co. v. Pelican, 13 W (2d) 585, 109 NW (2d) 82.

Where a taxpayer refused to complete the form required under 70.47 (7) (a), the board of review was justified in refusing him a hearing. State ex rel. Reiss v. Bd. of Review, 29 W (2d) 246, 138 NW (2d) 278.

See note to 41.22, citing State ex rel. Casper v. Board of Trustees, 30 W (2d) 170, 140 NW (2d) 301.

Where it appeared that the board of review considered all of the competent evidence and that it did not base its decision upon arbitrary values which did not constitute substantial evidence, no jurisdictional error was committed. Superior Nursing Homes, Inc. v. Wausau, 37 W (2d) 570, 155 NW (2d) 670.

The fact that a board of review disregards the provisions of 70.47, Stats. 1951, 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 History: 1868 c. 130 s. 26; R. S. 1878 s. 1062; Stats. 1898 s. 1062; 1907 c. 371; 1921 c. 69 s. 79; Stats. 1921 s. 70.48; 1927 c. 396 s. 2; 1931 c. 427 s. 3; 1969 c. 433.

The examination of the assessor under 70.48, Stats. 1949, 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 certificate 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.

The board of review has the right to require the taxpayer to present other witnesses before cross-examining the assessor. If this will prejudice him, he must call such fact to the attention of the board before the denial of cross-examination first will be jurisdictional error. State ex rel. Gregersen v. Board of Review, 5 W (2d) 28, 92 NW (2d) 236.

70.49 History: 1868 c. 130 s. 27; 1873 c. 166; 1878 c. 334; R. S. 1878 s. 1063; Stats. 1898 s. 1063; 1921 c. 69 s. 80; Stats. 1921 s. 70.49; 1927 c. 396 s. 2; 1931 c. 427 s. 3; 1955 c. 111; 1955 c. 652 s. 24; 1969 c. 317, 433.

The omission of the assessor's affidavit cannot be supplied by evidence aliunde nor excused by evidence that it was impossible. Marsh v. Clark County, 42 W 502.

The assessor may be sworn in support of,

but not to impeach, his own affidavit. Marshall v. Benson, 48 W 558, 4 NW 762.

The want of the affidavit is not sufficient to show that the tax is unjust or inequitable, and an action to set aside the taxes on this ground alone will fail unless accompanied by an offer to pay such sum as is justly chargeable for taxes. Fifield v. Marinette County, 62 W 532, 22 NW 705.

Tax rolls are only evidence against one as to the amount of his personal property in a proceeding to enforce the tax against him, but statements made to the assessor are considered as admissions. Tuckwood v. Hanthorn, 67 W 326, 30 NW 705.

The failure of the assessor to sign or verify the assessment roll does not render the assessment a nullity, so that it can be said that no taxes have been assessed. Wisconsin C. R. Co. v. Lincoln County, 67 W 478, 30 NW 619.

The provision in 70.49, Stats. 1937, that the value of all items of real and personal property entered in the assessment roll to which the assessor's affidavit is attached, shall, in all actions and proceedings involving "such values," be presumptive evidence of the full market value thereof, makes the assessed value presumptive only in cases where that value is under attack, and such provision has no application to a proceeding in the county court to determine the value of property for inheritance tax purposes. Estate of Ryerson, 239 W 120, 300 NW 782.

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

70.50 History: 1868 c. 130 s. 28; R. S. 1878 s. 1064; Stats. 1898 s. 1064; 1913 c. 222; 1921 c. 69 s. 81; Stats. 1921 s. 70.50; 1923 c. 143; 1939 c. 528; 1953 c. 344.

The provision that the assessment roll should be delivered to the clerk on or before a certain time is directory only and a departure from the letter of the statute will not subject the assessor to a penalty unless it be shown that the rights of the parties interested were thereby affected to their prejudice. State v. Zillman, 121 W 472, 98 NW 543.

70.501 History: 1901 c. 379 s. 4; Supl. 1906 s. 4548d; 1925 c. 4; Stats. 1925 s. 348.264; 1955 c. 696 s. 236; Stats. 1955 s. 70.501; 1969 c. 317.

70.502 History: 1901 c. 379 s. 5; Supl. 1906 s. 4548e; 1925 c. 4; Stats. 1925 s. 348.265; 1955 c. 696 s. 237; Stats. 1955 s. 70.502.

70.503 History: 1901 c. 379 s. 6; Supl. 1906 s. 4548f; 1911 c. 663 s. 475; 1925 c. 4; Stats. 1925 s. 348.266; 1955 c. 696 s. 238; Stats. 1955 s. 70.503; 1969 c. 317.

70.51 History: 1915 c. 472; Stats. 1915 s. 1064a; 1921 c. 69 s. 83; Stats. 1921 s. 70.51; 1943 c. 153; 1953 c. 586; 1955 c. 399, 652; 1963 c. 506.

70.52 History: 1868 c. 138 s. 29; 1873 c. 137; R. S. 1878 s. 1065; Stats. 1898 s. 1065; 1921 c. 69 s. 84; Stats. 1921 s. 70.52.

An assessment roll corrected by the assessor and delivered to the town clerk is an assessment roll within the meaning of ch. 83, Laws 1899, although still subject to correction. Pape v. Carlton, 130 W 123, 109 NW 968.

70.53 History: 1869 c. 106 s. 2; R. S. 1878 s. 1066; 1889 c. 479; Ann. Stats. 1889 s. 1066; Stats. 1898 s. 1066; 1921 c. 69 s. 85; Stats. 1921 s. 70.53; 1923 c. 435 s. 1; 1925 c. 205 s. 2; 1931 c. 427 s. 3; 1943 c. 20; 1969 c. 276 s. 590 (1).

70.54 History: 1869 c. 106 s. 3; R. S. 1878 s. 1067; Stats. 1898 s. 1067; 1911 c. 262; 1921 c. 69 s. 86; Stats. 1921 s. 70.54; 1943 c. 20; 1969 c. 276 s. 590 (1).

70.55 History: 1875 c. 79; R. S. 1878 s. 1068; Stats. 1898 s. 1068; 1911 c. 262; 1921 c. 69 s. 87; Stats. 1921 s. 70.55; 1931 c. 427 s. 3; 1943 c. 20; 1969 c. 276 s. 590 (1).

70.555 History: 1889 c. 326 s. 153; Ann. Stats. 1889 s. 925r sub. 153; Stats. 1898 s. 925—153; 1921 c. 69 s. 87a; Stats. 1921 s. 70.555.

Editor's Note: Similar provisions of other statutes were construed in Johnston v. Oshkosh, 21 W 184, and in Hayes v. Douglas County, 92 W 429, 65 NW 482.

Methods of correcting errors in tax assessments and tax certificates are discussed in 26 Atty. Gen. 149.

Errors in descriptions in a tax roll were considered in 38 Atty. Gen. 600.

70.56 History: 1889 c. 286 s. 1, 2; Ann. Stats. 1889 s. 1068a, 1068b; Stats. 1898 s. 1068a, 1068b; 1921 c. 69 s. 88, 89; Stats. 1921 s. 70.56; 1963 c. 343.

70.57 History: 1868 c. 130 s. 4; 1873 c. 235; Ann. Stats. 1889 s. 1069, 1072a; Stats. 1898 s. 1069; 1901 c. 237 s. 6; 1913 c. 768 s. 11; 1921 c. 69 s. 90; Stats. 1921 s. 70.57; 1931 c. 427 s. 3; 1939 c. 412; 1943 c. 20; 1947 c. 472; 1955 c. 220; 1959 c. 228 s. 66, 69; 1961 c. 316; 1969 c. 276 ss. 582 (17), 590 (1), (2).

70.575 History: 1903 c. 315 s. 9; 1905 c. 493 s. 10; 1905 c. 494 s. 10; Supl. 1906 s. 1215—9, 1218—10, 1222—10; 1913 c. 768 s. 12; Stats. 1913 s. 51.09; 1919 c. 110 s. 2; 1919 c. 353 s. 5; Stats. 1919 s. 1211—9; 1921 c. 59 s. 10; Stats. 1921 s. 76.09; 1931 c. 427 s. 3; 1931 c. 483 s. 3; Stats. 1931 s. 76.10 (1); 1933 c. 349 s. 2; Stats. 1933 s. 70.575; 1943 c. 20; 1969 c. 276 s. 590 (1).

70.58 History: 1931 c. 4 s. 2; 1931 c. 67 s. 165, 165a; 1931 c. 416 s. 2; 1931 c. 455 s. 1; Stats. 1931 s. 70.58; 1933 c. 403; 1937 c. 332; 1943 c. 20; 1961 c. 349; 1965 c. 433 s. 121; 1967 c. 291 s. 14; 1969 c. 276 ss. 582 (17), 588 (1), 590 (1).

On internal improvements see notes to sec. 10, art. VIII.

The forestation tax collected pursuant to 70.58 (2), Stats. 1937, is a state tax within the meaning of 74.57 (2). 26 Atty. Gen. 85.

The proceeds of the state forestation tax imposed by this section may not be used for costs of the committee on water pollution. 47 Atty. Gen. 45.

Such proceeds may not be used to finance state parks. 47 Atty. Gen. 263.

70.60 History: 1931 c. 4 s. 2; Stats. 1931 s. 70.60; 1943 c. 20; 1943 c. 275 s. 29; 1947 c. 472; 1959 c. 228 s. 66; 1963 c. 461; 1969 c. 8, 241; 1969 c. 276 s. 590 (1).

70.61 History: 1868 c. 130 s. 7; 1871 c. 27 s. 1; R. S. 1878 s. 1073; Stats. 1898 s. 1073; 1921 c. 69 s. 96; Stats. 1921 s. 70.61; 1931 c. 427 s. 3; 1951 c. 285; 1965 c. 433.

The powers of the county board in equalizing assessments are plenary, and there is no appeal. They are not required to hear evidence. They are not authorized to reduce the valuation of a part of the lands of a town without reducing the whole. But they may reduce the valuation of all the lands in the towns except those within an incorporated village therein. West v. Ballard, 32 W 168.

As to equalization under the charter of Milwaukee see Cramer v. Stone, 33 W 212.

The failure to make a list of the towns in the county, with valuations set opposite as fixed by the board, is not a ground for equitable relief from the taxes levied, a resolution levying a tax upon the property of the county being adopted by the board and signed by all its members, filed with and recorded by the clerk in the records of the board's proceedings. Hixon v. Oneida County, 82 W 515, 52 NW 445.

The county board has plenary power in equalizing the values of assessment districts, and may make such investigation of values as it chooses, and is not bound by the report of the assessor of incomes. An equalization made by the county board can be reviewed by appeal of a taxing district to the tax commission. Committees of the county board cannot determine values; committees can do no more than investigate and recommend. The determination of relative values of several districts must be made by the board itself. 8 Atty. Gen. 489.

70.62 History: 1863 c. 155 s. 97; 1868 c. 130 s. 10; 1871 c. 27 s. 3; 1876 c. 373; R. S. 1878 s. 1074, 1075; 1895 c. 293; Stats. 1898 s. 1074, 1075; 1903 c. 439 s. 1; Supl. 1906 s. 1074; 1907 c. 430; 1919 c. 679 s. 52; 1921 c. 69 s. 97, 98; Stats. 1921 s. 70.62; 1927 c. 536 s. 3; 1933 c. 100, 177; 1935 c. 89, 450; 1939 c. 513 s. 24; 1943 c. 20; 1945 c. 418; 1953 c. 343; 1959 c. 259 s. 24; 1963 c. 565; 1967 c. 26; 1969 c. 276 s. 590 (1).

A school tax is local tax, not a county tax. State ex rel. Board of School Directors v. Hunter, 119 W 450, 96 NW 921.

The statute is directory and not mandatory and a levy made by a county board at a special meeting was timely. Appleton v. Outagamie County, 197 W 4, 220 NW 393.

The tax which must be levied to meet principal and interest of county bonds is irrevocable. Taxes for soldiers' relief under 45.10 are not included. Oconto County v. Townsend, 210 W 85, 246 NW 410.

In determining whether county taxes levied by a county exceeded the one per cent limitation imposed by 70.62 (2), Stats. 1941, an item levied to pay a duly authorized temporary loan was to be excluded as being within the proviso excepting from such limitation taxes levied to pay principal and interest on valid bonds or notes. Taxes levied for highway purposes under 83.14 are excluded from the one per cent limitation. McDonald v. Black River Falls, 246 W 172, 16 NW (2d) 410.

The county school tax should be levied on the taxable property in all cities, towns and villages. 9 Atty. Gen. 567.

The tax for support of common schools authorized by 59.075, Stats. 1929, the tax for the county superintendent of schools, as well as taxes to be raised by a county for settlement of special charges certified by the state, are county taxes which are limited to one per cent of the valuation of the county for the preceding year. 19 Atty. Gen. 552.

Adoption by the county board of a report of the budget committee amounts to a resolution levying county taxes if the report shows separate amounts required to be levied to meet the budget. 21 Atty. Gen. 54.

The county tax maximum of one per cent should be computed on the valuation for the current and not the preceding year as provided by 70.62 (2), Stats. 1935. 25 Atty. Gen. 179.

Amounts certified under 49.03 (8a), Stats. 1937, to be collected from a county, must be included in computing the one per centum county tax limitation under 70.62 (2). Amounts certified under 46.10 (2), to be collected from a county, must be included in such computation. Taxes for soldiers' relief levied under 45.10, taxes of 2 mills or less levied for highway purposes under 83.06, and judgments placed upon the tax roll under 66.09, should be excluded. 27 Atty. Gen. 835.

70.63 History: 1868 c. 130 s. 11; 1871 c. 27 s. 3; 1873 c. 301; R. S. 1878 s. 1076, 1077; Stats. 1898 s. 1076, 1077; 1915 c. 248, 335; 1921 c. 69 s. 99, 100; Stats. 1921 s. 70.63; 1927 c. 536 s. 3; 1931 c. 427 s. 3; 1963 c. 6; 1969 c. 8.

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 History: 1880 c. 291; 1882 c. 212 s. 2; 1889 c. 201; Ann. Stats. 1889 s. 1077a, 1077b; 1897 c. 244; Stats. 1898 s. 1077a, 1077b; 1901 c. 10; 1905 c. 474 s. 2 to 12; Supl. 1906 s. 1077a to 1077L; 1911 c. 663 s. 134; 1913 c. 769 s. 10 to 20; 1921 c. 69 s. 101 to 112; Stats. 1921 s. 70.64; 1931 c. 427 s. 3; 1933 c. 208; 1935 c. 414; 1939 c. 412; 1943 c. 20; 1945 c. 34; 1947 c. 472; 1957 c. 441; 1959 c. 659 s. 79; 1963 c. 9, 343; 1969 c. 276 ss. 582 (12), (15), 590 (1), 606; 1969 c. 392 s. 87 (22).

The parties in interest in a review under sec. 1077f, Stats. 1913, are entitled to an opportunity to hear the evidence produced, to oppose it with evidence, to be heard by counsel and to have the controversy determined upon the evidence. In reviewing the action of a county board under this section the tax commission acts as a quasi-judicial tribunal with specified procedure and the mandatory requirements must be, at least, substantially followed if the proceeding be valid; and when the proceeding is brought into court by writ of certiorari and the return answering alleged jurisdictional defects purports to state just what was done in the respects mentioned, it will not be presumed, in support of the decision of the commission, that still other steps were taken or proceedings had. State ex rel. Ruemmele v. Haugen, 160 W 494, 152 NW 176.

A determination by the supreme court that the proceedings of the tax commission on a valid appeal from an assessment by the county board are void does not divest the commis-

sion of jurisdiction of the appeal; and the commission may still proceed as if it had taken no action thereon. Under sec. 1077f, Stats. 1913, the tax commission has broad powers in the search for and use of evidence. The requirements of secs. 1077c, 1077d, and 1077j, as to the time within which an appeal must be taken, the county clerk's return be made, and the final decision rendered are directory. Delay beyond the times specified does not divest the commission of jurisdiction. State ex rel. Baker v. Haugen, 164 W 443, 160 NW 269.

70.65 History: 1868 c. 130 s. 30; R. S. 1878 s. 1078; Stats. 1898 s. 1078; 1901 c. 302 s. 3; Supl. 1906 s. 1078; 1921 c. 69 s. 113; Stats. 1921 s. 70.65; 1927 c. 240; 1935 c. 414.

70.66 History: 1868 c. 130 s. 31; 1873 c. 18 s. 59; 1873 c. 301; R. S. 1878 s. 1079; 1883 c. 59; 1889 c. 326 s. 146; 1889 c. 517; Ann. Stats. 1889 s. 925r sub. 146; Ann. Stats. 1889 s. 1079; Stats. 1898 s. 925—146, 1079; 1909 c. 81; 1911 c. 477; 1919 c. 259 s. 1, 2; Stats. 1919 s. 925—146, 1079, 1079a; 1921 c. 69 s. 114, 115, 116; Stats. 1921 s. 70.66; 1923 c. 435 s. 2; 1925 c. 205 s. 1; 1943 c. 20 s. 1; 1949 c. 600; 1963 c. 6; 1969 c. 276 s. 590 (1).

The liability of a town to a county for disbursements made by the latter in repairing bridges or highways under sec. 1338, R. S. 1878, can only be enforced by mandamus against the town clerk to compel him to perform the duty of inserting in the town tax roll the amount due the county. Waupaca County v. Matteson, 79 W 67, 48 NW 213.

70.665 History: 1961 c. 620; Stats. 1961 s. 70.665.

70.67 History: 1868 c. 130 s. 32; R. S. 1878 s. 1080; Stats. 1898 s. 1080; 1907 c. 219; 1913 c. 195; 1921 c. 69 s. 117; Stats. 1921 s. 70.67; 1935 c. 521; 1937 c. 185; 1941 c. 38, 114; 1943 c. 217; 1945 c. 11, 505; 1947 c. 240; 1949 c. 72.

Mandamus to require a city treasurer to pay over county moneys to a county treasurer will not be denied on the ground of other adequate remedy, where the defendant was not fully financially responsible and had not given good statutory bond. State ex rel. Sheboygan County v. Telgener, 199 W 523, 227 NW 35.

Under 70.67 (1) the bond referred to is intended to make the county treasurer the sole obligee and the town has no cause of action against the surety company for defalcations of the town treasurer. Akan v. Kanable, 18 W (2d) 615, 119 NW (2d) 419.

70.68 History: 1868 c. 130 s. 33; R. S. 1878 s. 1081; 1881 c. 269; 1889 c. 326 s. 147 to 150; Ann. Stats. 1889 s. 925r subs. 147 to 150; Ann. Stats. 1889 s. 1081; Stats. 1898 s. 925—147 to 925—150, 1081; 1899 c. 335 s. 2; 1901 c. 195 s. 1; 1901 c. 374; 1905 c. 101; Supl. 1906 s. 925—147, 1081; 1913 c. 769 s. 21; 1915 c. 140; 1919 c. 642; 1921 c. 69 s. 118 to 120; Stats. 1921 s. 70.68; 1933 c. 426 s. 1, 2, 3; 1935 c. 79, 456; 1937 c. 323; 1939 c. 107, 385; 1943 c. 133; 1965 c. 252.

A tax warrant is not a writ and need not run in the name of the state. If void on its face it affords no protection to the officer executing it. Sprague v. Birchard, 1 W 457.

An excess of $8.61 in the warrant beyond the amount voted to be raised is too trifling to be regarded. Kelley v. Corson, 8 W 182.

A tax warrant is prima facie evidence of the regularity of the proceedings. Standish v. Flowers, 16 W 110.

In case of reassessment a new warrant and notice are required. Blount v. Janesville, 31 W 648.

The warrant cannot be corrected by the treasurer so as to conform to the roll. Stahl v. O'Malley, 39 W 328.

Money collected in excess of the amount stated in a tax warrant belongs to the town. Cairns v. O'Bleness, 40 W 469.

A tax warrant is a protection to the officer levying under it, if regular on its face and if he had no notice of any irregularity or want of jurisdiction. Power v. Kindschi, 58 W 539, 17 NW 689.

The fact that an officer in seizing property under a tax warrant violated an ex parte injunctional order improvidently issued does not deprive him of the right to defend in an action for the property seized. Kaehler v. Dobberpuhl, 60 W 256, 18 NW 841.

Real estate taxes are to be collected primarily out of personal property but a treasurer's return of nulla bona is conclusive evidence of want of personal property in an action to set aside a tax deed. Allen v. Allen, 114 W 615, 91 NW 218.

The insertion by the town clerk in the blank spaces in the warrant attached to the tax roll of erroneous amounts to be paid to the county treasurer does not prejudice the individual taxpayer nor invalidate his tax, because the error relates to the distribution of money after the tax has been collected, such distribution being governed by law which remains unaffected by the errors of the clerk. Grimm v. Bayfield County, 174 W 43, 182 NW 466.

70.69 History: R. S. 1849 c. 15 s. 76; R. S. 1858 c. 18 s. 103; R. S. 1878 s. 1082; Stats. 1898 s. 1082; 1921 c. 69 s. 121; Stats. 1921 s. 70.69.

70.70 History: R. S. 1849 c. 15 s. 77; 1850 c. 146 s. 1; R. S. 1858 c. 18 s. 104; R. S. 1878 s. 1083; Stats. 1898 s. 1083; 1899 c. 335 s. 3; Supl. 1906 s. 1083; 1911 c. 477; 1921 c. 69 s. 122; Stats. 1921 s. 70.70.

70.71 History: 1858 c. 72 s. 1 to 3; R. S. 1858 c. 18 s. 41; R. S. 1878 s. 1084; 1889 c. 3; Ann. Stats. 1889 s. 1084; Stats. 1898 s. 1084; 1919 c. 679 s. 53; 1921 c. 69 s. 123; Stats. 1921 s. 70.71.

70.72 History: 1917 c. 274; Stats. 1917 s. 1084a; 1921 c. 69 s. 124; Stats. 1921 s. 70.72.

70.73 History: 1875 c. 47 s. 1 to 3; R. S. 1878 s. 1085, 1086; 1887 c. 104; Ann. Stats. 1889 s. 1085, 1086; Stats. 1898 s. 1085, 1086; 1905 c. 134 s. 1; Supl. 1906 s. 1085a; 1921 c. 69 s. 125 to 127; Stats. 1921 s. 70.73; 1953 c. 579.

An intentional omission of a tax apportionment from the tax roll is not a mistake within ch. 134, Laws 1905. State ex rel. Rowe v. Krumenauer, 135 W 185, 115 NW 798.

It is the duty of the town clerk to prepare the tax roll and to deliver it to the town treasurer. When after such delivery errors are discovered in the tax roll, it is the duty of the

town clerk, under 70.73 (2), Stats. 1925, to correct such errors, and this duty may be enforced by action of mandamus. The town board has no power to employ anyone to perform the duties of the town clerk except under 70.72. 15 Atty. Gen. 42.

70.74 History: 1859 c. 22 s. 28; 1862 c. 278 s. 1, 3, 5; 1868 c. 132 s. 1, 2; 1870 c. 52 s. 1; 1870 c. 68 s. 2; 1871 c. 98 s. 2; 1874 c. 71; R. S. 1878 s. 1087; 1879 c. 255 s. 1; Ann. Stats. 1889 s. 1087; Stats. 1898 s. 1087; 1921 c. 69 s. 128; Stats. 1921 s. 70.74; 1945 c. 81; 1947 c. 314.

Under ch. 71, Laws 1874, a special tax cannot be reassessed where no notice was given to the landowner or the work was not done according to the plans. The word "assessable" means chargeable with the particular tax sought to be reassessed. Rork v. Smith, 55 W 67, 12 NW 408.

An imperfect verification of his assessment by an assessor does not impeach the justice or equity of the tax, or prevent the reassessment thereof under sec. 1087, R. S. 1878. Kaehler v. Dobberpuhl, 56 W 480, 14 NW 644.

An assessment of all the property of a water company as real estate was not void merely because not classed as personalty. Therefore there can be no reassessment. State ex rel. Ashland W. Co. v. Wharton, 115 W 457, 91 NW 976.

When a reassessment is made the lien of the tax dates as of the time the tax should have been assessed. Nelson v. Gunderson, 189 W 139, 207 NW 408.

Appliances held for sale by a gas company, if omitted from the tax roll by the assessor, may be assessed in the following year without regard to the reasons for the omission, under the express terms of 70.74 and 76.47, Stats. 1923. State ex rel. Milwaukee G. L. Co. v. Arnold, 190 W 602, 209 NW 601.

On certiorari to review a decision of the board of review on an assessment of real estate for property taxation, it is no function of the trial court to make an assessment of the property, or to order an assessment to be entered on the assessment or tax roll at any fixed sum, but the sole function of the court is to set aside the assessment if it finds on the undisputed evidence before the board that the assessment has not been fixed on the statutory basis. State ex rel. Kenosha Office Bldg. Co. v. Herrmann, 245 W 253, 14 NW (2d) 157.

The amount charged back and reassessed under 70.74, Stats. 1937, is a tax presented to the county for credit. 26 Atty. Gen. 593.

70.75 History: 1905 c. 259 s. 2; Supl. 1906 s. 1087—45, 1087—46; 1913 c. 769 s. 26, 27; 1917 c. 659 s. 3; 1919 c. 384; 1921 c. 11 s. 14, 15; 1921 s. 73.05 (2), (3); 1929 c. 263 s. 2, 7; Stats. 1929 s. 70.75; 1963 c. 279, 343; 1969 c. 154; 1969 c. 276 s. 590 (1); 1969 c. 317.

On election or appointment of statutory officers see notes to sec. 9, art. XIII.

Under ch. 259, Laws 1905, the tax commission may order a reassessment where an unjust and unequal assessment was made by the local assessor, even though, no complaint having been made to the board of review, that board was not called upon to review such assessment. Culliton v. Bentley, 165 W 262, 161 NW 763.

The tax commission may, upon a proper showing of facts, order a reassessment in the January following the tax year and while the treasurer still has the tax roll and is collecting the taxes as originally assessed. State ex rel. South Range v. Tax Comm. 168 W 253, 169 NW 555.

It is the duty of the town clerk to deliver the original assessment roll to the person appointed by the tax commission to make a reassessment; and his refusal so to do upon proper demand subjects him to the penalty prescribed by sec. 1087-56, Stats. 1915. State v. Erickson, 168 W 600, 170 NW 958.

An order for a reassessment of a town may be made without previous notice to the taxpayers. Notice to the chairman and town clerk is sufficient, and that will be presumed in the absence of proof to the contrary. There is no limitation of the time for the making of such an order. The courts will not interfere with the proceedings of the tax commission unless its acts appear so unreasonable and arbitrary as to indicate a lack of judgment or discretion. Knaus v. Rollof, 178 W 579, 190 NW 463.

The tax commission may modify or amend an order under 70.75, Stats. 1939, to provide for supervision instead of reassessment previously ordered. 28 Atty. Gen. 467.

Where special supervision of an assessment is ordered under 70.75 (3) no special board of review is authorized. 37 Atty. Gen. 310.

70.76 History: 1905 c. 259 s. 3 to 5; Supl. 1906 s. 1087—47 to 1087—49; 1913 c. 769 s. 28; 1919 c. 384; 1921 c. 11 s. 16 to 18; Stats. 1921 s. 73.06; 1929 c. 263 s. 4; Stats. 1929 s. 70.76; 1943 c. 20; 1959 c. 19; 1969 c. 276 s. 590 (1).

70.77 History: 1905 c. 259 s. 6; Supl. 1906 s. 1087—50; 1919 c. 384; 1921 c. 11 s. 19; Stats. 1921 s. 73.07; 1929 c. 263 s. 4; Stats. 1929 s. 70.77.

70.78 History: 1905 c. 259 s. 7; Supl. 1906 s. 1087—51; 1921 c. 11 s. 20; Stats. 1921 s. 73.08; 1929 c. 263 s. 4; Stats. 1929 s. 70.78.

See note to 70.75, citing State ex rel. South Range v. Tax Comm. 168 W 253, 169 NW 555.

70.79 History: 1905 c. 259 s. 8; Supl. 1906 s. 1087—52; 1913 c. 769 s. 29; 1921 c. 11 s. 21; Stats. 1921 s. 73.09; 1929 c. 263 s. 4; Stats. 1929 s. 70.79; 1959 c. 19.

70.80 History: 1905 c. 259 s. 9; Supl. 1906 s. 1087—53; 1913 c. 769 s. 30; 1919 c. 384; 1921 c. 11 s. 22; Stats. 1921 s. 73.10; 1929 c. 263 s. 4; Stats. 1929 s. 70.80; 1943 c. 20; 1959 c. 19; 1969 c. 276 s. 590 (1).

70.81 History: 1905 c. 259 s. 10; Supl. 1906 s. 1087—54; 1911 c. 663 s. 142; 1913 c. 769 s. 31; 1921 c. 11 s. 23; Stats. 1921 s. 73.11; 1929 c. 263 s. 4; Stats. 1929 s. 70.81; 1943 c. 20; 1959 c. 19; 1969 c. 276 s. 590 (1).

70.82 History: 1905 c. 259 s. 11; Supl. 1906 s. 1087—55; 1911 c. 663 s. 143; 1913 c. 769 s. 32; 1921 c. 11 s. 24; Stats. 1921 s. 73.12; 1929 c. 263 s. 4; Stats. 1929 s. 70.82; 1943 c. 20; 1947 c. 472; 1959 c. 19; 1959 c. 228 s. 66; 1969 c. 276 s. 590 (1).

The provision of sec. 1087—55, Stats. 1913, that the expenses of a reassessment shall be a

charge against the assessment district is valid. State ex rel. Attorney General v. Hammerlund, 159 W 315, 150 NW 512.

70.83 History: 1905 c. 259 s. 12; Supl. 1906 s. 1087—56; 1911 c. 663 s. 144; 1913 c. 769 s. 33; 1913 c. 773 s. 116; 1919 c. 384; 1921 c. 11 s. 25; Stats. 1921 s. 73.13; 1929 c. 263 s. 4; Stats. 1929 s. 70.83; 1943 c. 20; 1969 c. 276 s. 590 (1).

70.84 History: 1911 c. 263; Stats. 1911 s. 1087—57; 1921 c. 11 s. 26; Stats. 1921 s. 73.14; 1929 c. 263 s. 4; Stats. 1929 s. 70.84; 1943 c. 20; 1969 c. 276 s. 590 (1).

See note to 70.75, citing State ex rel. South Range v. Tax Comm. 168 W 253, 169 NW 555.

70.85 History: 1919 c. 384; Stats. 1919 s. 1087—50 sub. (2); 1921 c. 11 s. 19; Stats. 1921 s. 73.07 (2); 1929 c. 263 s. 5; Stats. 1929 s. 70.85; 1933 c. 313 s. 1; 1935 c. 414; 1943 c. 20; 1969 c. 154; 1969 c. 276 s. 590 (1); 1969 c. 279; 1969 c. 392 s. 34.

On appeal from a judgment for a taxpayer in an action against a municipality under 74.73 (1) and (2), Stats. 1943, not maintainable because of the conclusiveness of the valuation fixed by the department of taxation, the proceedings cannot be treated as amended so as to challenge the action of the department under 70.85. Burling v. Green Lake, 248 W 103, 20 NW (2d) 717.

The appearance of the taxpayer before the board of review in objection to the assessment did not commit him to a proceeding by appeal to the department of taxation and did not foreclose him from proceeding, instead, to pay the tax and bring an action to recover under 74.73. (Burling v. Green Lake, 248 W 103, distinguished.) Highlander Co. v. Dodgeville, 249 W 502, 25 NW (2d) 76.

70.85, Stats. 1947, does not authorize revaluation of separate items, articles or classes of personal property but only the entire aggregate personal property assessment against a taxpayer. 37 Atty. Gen. 579.

70.86 History: 1927 c. 137; Stats. 1927 s. 70.76; 1929 c. 263 s. 3; Stats. 1929 s. 70.86.

A system of describing real estate in assessment and tax rolls whereby numbers only are entered as descriptions in rolls is of doubtful validity. 21 Atty. Gen. 92.

70.91 History: 1953 c. 110; Stats. 1953 s. 79.02; 1961 c. 620; Stats. 1961 s. 70.91; 1965 c. 477.

70.92 History: 1953 c. 110; Stats. 1953 s. 79.03; 1961 c. 620; Stats. 1961 s. 70.92; 1969 c. 276 s. 590 (1), (2).

70.93 History: 1953 c. 110; Stats. 1953 s. 79.01; 1957 c. 485, 595; 1959 c. 231; 1961 c. 553, 620; Stats. 1961 s. 70.93.

70.94 History: 1953 c. 110; Stats. 1953 s. 79.04; 1961 c. 620; Stats. 1961 s. 70.94; 1969 c. 276 ss. 582 (12), (15), 590 (1), (2), (7).

70.95 History: 1953 c. 110; Stats. 1953 s. 79.05; 1961 c. 620; Stats. 1961 s. 70.95; 1969 c. 276 s. 590 (1).

70.96 History: 1953 c. 110; Stats. 1953 s. 79.06; 1959 c. 659 s. 79; 1961 c. 620; Stats. 1961 s. 70.96; 1969 c. 276 ss. 582 (15), 590 (1), (2).

70.97 History: 1953 c. 110; Stats. 1953 s. 79.07; 1959 c. 228 s. 66; 1961 c. 620; Stats. 1961 s. 70.97; 1965 c. 249; 1969 c. 276 s. 590 (1), (2).

70.98 History: 1953 c. 110; Stats. 1953 s. 79.08; 1961 c. 620; Stats. 1961 s. 70.98.

70.99 History: 1969 c. 433; Stats. 1969 s. 70.99.

CHAPTER 71.

Income and Franchise Taxes for State and Local Revenues.

Editor's Note: The following table of old and new section numbers in ch. 71, renumbered by chs. 318 and 557, Laws 1947, is included as an aid in tracing legislative histories.

CONVERSION TABLE

Stats. 1945	*Stats. 1947*
71.01	71.01 (1)
71.02 (1) 1st sent.	71.02 (2)
(1) 2d sent.	(1)
(2) intro.	71.03 (1) intro.
(2) (a)	(1) (b)
(2) (b) intro.	(1) (c), (d)
(b) 1	(1) (d) 1
(b) 2	(2) (d)
(b) 3	(1) (e)
(b) 4	(1) (d) 2
(b) 5 1st part	(2) (e)
(b) 5 last part	(1) (f)
(2) (c)	(1) (a)
(2) (d)	(1) (g)
(2) (df)	(1) (h)
(2) (dm)	(1) (d) 3
(2) (e)	(1) (i)
(2) (f)	71.15 (4)
(2) (g)	71.03 (1) (j)
(2) (h)	(1) (l)
(2) (i) 1	(3) (a)
(2) (i) 2	(3) (b)
(i) 3	(3) (c)
(i) 4	(3) (d)
(i) 5	(3) (e)
(i) 6	(3) (f)
(i) 7	(3) (g)
(i) 8	(3) (h)
(i) 9	(3) (i)
(2) (j) 1	(3) (j)
(j) 2	(3) (k)
(j) 3	(3) (l)
(j) 4	(3) (m)
(3) (a)	71.11 (8)
(3) (b) 1st part	71.02 (3)
(3) (b) last part	71.04 (7)
(3) (c)	71.07 (1)
(3) (d) intro.	(2) intro.
(d) 1	(2) 1
(d) 2 a, b, c	(2) 2 a, b, c
(d) 3	(2) 3
(d) 4	(3)
(d) 5 1st sent.	(4)
(d) 5 last sent.	(5)
(3) (e)	repealed ch. 557
(4)	71.11 (9)
(5) (a) 1st part	71.03 (1) (k)
(5) (a) last sent.	71.10 (3) (c)