

No. 553, A.]

[Published June 25, 1907.

CHAPTER 370.

AN ACT to amend section 4607i, of the statutes, relating to the sale of vinegar and fixing standards therefor.

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

SECTION 1. Section 4607i of the statutes is amended to read:
* * * * *

SECTION 2. This act shall take effect and be in force from and after October 1st, 1907.

Approved June 24, 1907.

No. 390, A.]

[Published June 25, 1907.

CHAPTER 371.

AN ACT to amend sections 925—139, 1060 and 1062, of the statutes, relating to boards of review and the duties of assessors.

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

SECTION 1. Section 925—139 of the statutes is amended to read:
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SECTION 2. Section 1060 of the statutes is amended to read:
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SECTION 3. Section 1062 of the statutes is amended to read:
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Conflicting laws repealed. SECTION 4. All acts or parts of acts in conflict with this act are hereby repealed.

SECTION 5. This act shall take effect and be in force from and after January 1st, 1908, and its passage and publication.

Approved June 24, 1907.

of the statutes, shall be issued, and further proceedings in regard thereto shall be taken, in accordance with the provisions of this act.

(Ch. 235, 1907.)

Cities other than first class: membership of reviewing boards. SECTION 925—139. 1. In cities of the first class, the mayor, clerk, tax commissioner and assessor or assessors shall constitute a board of review, and in all other cities the mayor, * * * city clerk and such other *officer or officers, other than assessors*, as the common council shall, by ordinance, determine shall constitute a board of review.

2. In all cities except those of the first class the common council, shall, by ordinance, fix the salaries of the members of the board of review. * * *

(Ch. 371, 1907.)

Between side walk and curb—park commissioners to control. SECTION 925—171a. The park commissioners of all cities shall under the direction of the common council have the same jurisdiction and control for park purposes over that part of public streets, lying and being between the curb and the sidewalk as such commission have over the public parks and may cause trees to be planted and cared for, and the proper surface to be sodded, planted or otherwise cared for in the same manner park lands are cared for.

(Ch. 493, 1907.)

Posted notices required for proposed street alterations. SECTION 925—180. Notice shall be given by the board of public works * * * that such report is open for review at their office and will be so continued for the space of * * * *ten days* after the date of such notice and that on a day named therein, which shall be not more than three days after the expiration of said * * * *ten days*, said board will be in session to hear all objections that may be made to such report. *Such notices shall be published in the official newspaper of the city at least once and one copy of such notice shall be posted in each block of the part of the street proposed to be improved or the grade of which it is proposed to change. Such posted notices shall be printed in type not smaller than pica. Such publication and posting shall be made five days prior to the date of hearing objections as aforesaid. No irregularity in the*

actual view or from the best information that the assessor can practicably obtain, at the full value which could ordinarily be obtained therefor at private sale. In determining the value the assessor shall consider, as to each piece, its advantage or disadvantage of location, quality of soil, quantity of standing timber, water privileges, mines, minerals, quarries, or other valuable deposits known to be available therein and their value. *But the fact that the extent and value of minerals or other valuable deposits in any parcel of land are unascertained shall not preclude the assessor from affixing to such parcel the value which could ordinarily be obtained therefor at private sale.* Real property held under lease from any religious, scientific, literary or benevolent association, but otherwise exempt, shall be assessed to the lessee. The assessor, having fixed the value, shall enter the same opposite the proper tract or lot in the assessment roll.

(Ch. 520, 1907.)

Town, village, city reviewing boards: assessors excluded: compensation. SECTION 1060. The supervisors and clerk * * * of each town, the mayor, clerk and * * * such other officer or officers, other than assessors, as the common council of each city shall, by ordinance determine; the president, clerk and * * * such other officer or officers, other than the assessor, as the board of trustees of each village shall, by ordinance determine, shall constitute a board of review for such town, city or village. Such board shall meet annually on the last Monday of June at its town, city or village clerk's office; provided, that in towns it may meet at the place where the last annual town meeting was held. A majority shall constitute a quorum. Notice of the time and place of meeting shall be posted up by such clerk in at least three public places in each town, village or city or ward thereof at least four days prior to such meeting. The town, city or village clerk on such board of review shall be clerk thereof and shall keep an accurate record of all its proceedings. The board may adjourn from day to day or from time to time until its business is completed: provided, that if an adjournment be had for more than one day a written notice shall be posted on the outer door of the place of meeting, stating to what time said meeting is adjourned. *The members of * * * such board except in cities of the first class shall receive * * * such compensation as * * * shall be fixed by resolution or ordinance of the town board, village board or common council*

not exceeding, however, three (\$3) dollars per day. * * * The provisions of this section shall not be so construed as to alter, repeal, amend or modify the provisions of any city or village charter relating to the cases herein provided for.

(Ch. 371, 1907.)

Assessor to attend, testify, correct. SECTION 1062. *The assessor shall attend without order or subpoena all hearings before the board of review and under oath submit to examination and fully disclose to said board such information as he may have touching his assessment and any other matters pertinent to the inquiry being made and shall receive the same compensation for such attendance as is allowed to the members of said board.* He * * * shall make all corrections to the assessment roll ordered by the board of review; and when any valuation of real property shall be changed he shall enter on the roll opposite the proper tract, in a separate column, the valuation fixed by the board. He shall also enter upon the assessment roll, in the proper place, the names of all persons found liable to taxation on personal property or bank stock, setting opposite such names respectively the aggregate valuation of such property, after deducting exemptions and making such corrections as the board may have ordered.

(Ch. 371, 1907.)

County tax rate; maximum, one per cent. SECTION 1074. 1. The county board shall also, at * * * such meeting, determine by resolution the amount of taxes to be levied in their county for county purposes for the year, and also the amount to be raised by tax in each town for the support of common schools * * * for the ensuing year, which shall not in any town be less than the amount apportioned to such town in the last apportionment of the income of the school fund; and by separate resolution adopted by majority of the members of the board not prohibited from voting thereon by section 703, determine the amount of tax to be levied to pay the compensation and allowances of the county superintendents of schools and designate therein the cities exempt from taxation therefor.

2. The total amount of county taxes assessed, levied and carried out against the taxable property of any county in any one year shall not exceed in the whole * * * one per centum of the total * * * valuation of said county for the