

No. 282, S.]

[Published May 3, 1919.

CHAPTER 123.

AN ACT to amend subsection 1 of section 1030a of the statutes, relating to assessment districts in cities of the first class.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Subsection 1 of section 1030a of the statutes is amended to read: (Section 1030a) 1. In all cities of the first class, whether organized under general or special charter, the tax commissioner or other head of the taxation department of such city by whatever name he may be known, shall divide such city into sixteen districts for assessment purposes and fix the boundary lines thereof without regard to ward lines, to be approved by the common council, *provided, however, that for the purpose of determining situs of personal property for assessment and taxation, the boundaries of such districts may be disregarded.* Whenever any of such districts shall be enlarged by reason of the annexation of territory to the city, the tax commissioner may, with the approval of the common council, re-district the city or so much thereof as he deems necessary in order to equalize the work of the several assessors, or he may, with the approval of the common council create additional assessment districts. The said tax commissioner shall appoint one assessor for each district who shall be a resident of the district for which he is appointed and hold office in accordance with the civil service laws applicable to such city, except insofar as the same is modified by subsection 2. They shall devote their entire time and attention to the duties of their office and shall not actively engage in any other occupation, pursuit, business or profession. They shall receive an annual salary to be fixed by the common council, payable as salaries of other officers of such city are paid. The term of office of any assessor or assessors in any city to which this law shall be or become applicable shall terminate on the first day of January following the date on which it becomes applicable to such city. If there be a deputy tax commissioner in any such city, he shall receive an annual salary to be fixed by the common council.

SECTION 2. This act shall take effect upon passage and publication.

Approved April 30, 1919.