

No. 337, S.]

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CHAPTER 263.

AN ACT to renumber and amend subsection (1) of section 73.05; to renumber subsections (2) and (3) of section 73.05, subsections (1), (2), (3), (4), (5), (6) and (7) of section 70.75, sections 70.76 and 73.06, subsection (1) of section 73.07, sections 73.08, 73.09, 73.10, 73.11, 73.12, 73.13 and 73.14, subsection (2) of section 73.07 and sections 71.07 and 71.08; and to create a new subsection (3) of section 70.75 of the statutes, relating to taxation.

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

SECTION 1. Subsection (1) of section 73.05 is renumbered to be section 76.525 of the statutes and is amended to read: * * * 76.525 Any property subject to assessment by the tax commission omitted from assessment in any of the three next previous years by mistake or inadvertence unless previously reassessed for the same year or years, shall be assessed for each of such omitted years and, in the case of interdistrict utilities, be certified to the several assessment districts, and in all other cases shall be entered by the commission upon its assessment and tax roll once additionally for each year so omitted, designating each such additional entry as omitted for the year 19..... (giving year of omission) and fixing the valuation and tax to each entry for a former year as the same should then have been assessed according to the best judgment of the commission. The proceedings relating to such assessment shall be had and hearings given as far as practicable in accordance with the provisions of chapter 76 of the statutes.

SECTION 1a. Said section 76.525 shall be given the section heading "Assessment of omitted property" in the publication of the statutes of 1929.

SECTION 2. Subsections (2) and (3) of section 73.05 of the statutes are renumbered to be subsections (1) and (2), respectively, of section 70.75 of the statutes, and subsections (1), (2), (3), (4), (5), (6), and (7) of section 70.75 of the statutes are renumbered to be subsections (1), (2), (3), (4), (5), (6) and (7), respectively, of section 73.05. Section 70.75 shall be given the section heading "Reassessments" in the publication of the statutes of 1929.

SECTION 3. Section 70.76 is renumbered to be section 70.86.

SECTION 4. Section 73.06 is renumbered to be section 70.76. Subsection (1) of section 73.07 is renumbered to be subsection (1) of section 70.77, and sections 73.08, 73.09, 73.10, 73.11, 73.12, 73.13 and 73.14 are renumbered to be sections 70.78, 70.79, 70.80, 70.81, 70.82, 70.83 and 70.84, respectively.

SECTION 5. Subsection (2) of section 73.07 is renumbered to be section 70.85. Said section 70.85 shall be given the section heading "Revaluations" in the publication of the statutes of 1929.

SECTION 6. Sections 71.07 and 71.08 are renumbered to be sections 73.06 and 73.07, respectively.

SECTION 7. A new subsection is added to section 70.75 of the statutes to read: (70.75) (3) Whenever the commission shall determine, after the hearing provided for in subsection (1) of this section, that the assessment complained of was not made in substantial compliance with law but that the interests of all the taxpayers of such district will best be promoted by special supervision of succeeding assessments to the end that the assessment of such district shall thereafter be lawfully made, it may proceed as follows: It may designate some person or persons in the employ of the commission or appoint some other qualified person or persons to assist the local assessor in making the assessments to be thereafter made in such district. Such person or persons so appointed may give all or such part of their time to such supervision as, in the judgment of the commission, shall be necessary to complete such assessment in substantial compliance with the law, and in performing such task shall have all the powers given by law to any person or persons designated to make a reassessment and together with the assessor shall constitute an assessment board as defined in section 70.01. The cost of making such special supervision shall be borne by the taxation district and paid in the manner provided for upon a reassessment of such district; provided that in case the supervision is made by an employe of the commission and not more than ten days is consumed in such work, the commission may in its discretion make no charge for such services.

SECTION 8. This act shall take effect upon passage and publication.

Approved July 2, 1929.