

Senate Bill 302

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CHAPTER 246

AN ACT to repeal 73.07 (1) ; and to renumber and amend 73.07 (2) and (3) of the statutes, relating to certain operating costs of the department of taxation that are to be charged back to counties.

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

SECTION 1. 73.07 (1) of the statutes is repealed.

SECTION 2. 73.07 (2) and (3) of the statutes are renumbered 73.07 (1) and (2), respectively, and amended to read:

73.07 (1) The county board of any county when requested to do so by the department of taxation or the assessor of incomes or supervisor of assessments shall provide a suitable ~~room or~~ rooms in the courthouse or other convenient building at the county seat, for the use of such assessor or supervisor together with all furniture, fixtures, office equipment and office supplies necessary to properly conduct the duties of such office and necessary for the collection of income taxes of persons other than corporations by the department of taxation as provided by law. Such expense shall be paid by the county furnishing the same unless such county ~~be~~ is a part of an income assessment district or a property assessment district, in which event the expense of the office of the supervisor of assessments including rental of office space at not to exceed ~~\$2.50~~ \$3.50 per square foot per annum together with the actual costs of heat, light and janitor service connected therewith shall be borne by all the counties in the district, each county to pay at the ratio that the county assessment of such county bears to the total county assessment of all the counties in the district, and the expense of the office of the assessor of incomes, including rental of office space at not to exceed ~~\$2.50~~ \$3.50 per square foot per annum together with the actual cost of heat, light and janitor service connected therewith, and of the collection of income tax shall be borne by all the counties in the district, each county to pay at the ratio that the total normal income tax paid during the preceding calendar year by residents of the county bears to the total normal income tax paid during the preceding calendar year by residents of the district. Any county may agree with the department of taxation to pay the rent, heat, light and janitor service of offices outside the courthouse in consideration of the offices being located in such county. If any county fails or refuses to furnish such quarters, equipment and supplies for the use of the assessor of incomes or supervisor of assessments as herein provided, the department of taxation may procure the same at the expense of the ~~county or~~ counties responsible therefor. The rent of such office and the cost of such equipment and supplies, if procured

by the department of taxation, shall in the first instance, be paid out of the state treasury as other claims against the state are audited and paid, and the department of taxation shall certify to the department of administration the part of such amount chargeable against each county and these amounts shall be included in the next apportionment and certification of state taxes and charges and collected from such ~~county or~~ counties as other special charges are certified and collected. In case any county which is a part of an income or property assessment district provided for in s. 73.05 has, at the request of the department of taxation or assessor of incomes or supervisor of assessments, provided such district with office space and the heat, light and janitor service connected therewith, furniture, fixtures, office equipment or office supplies, and any other county in the district fails or refuses to pay its proper proportion thereof the amount shall be paid by the department of taxation and certified to the department of administration to be certified as a special charge against such county ~~in the manner~~ as provided above.

(2) The county board of any county shall also provide rooms as provided in sub. ~~(2) of this section~~ (1) for the use of the board of tax appeals upon the request of the chairman of said board. Hearings of said board may also be held in the office of any assessor of incomes or supervisor of assessments when the chairman of the board deems it advisable.

Approved August 30, 1965.
