

For the Tomahawk Lake Camp, for operation, not to exceed six thousand two hundred eleven dollars and fifty-eight cents; and for the payment of charges incurred during the fiscal year 1920, nineteen dollars;

For the Industrial School for Girls, for operation, not to exceed eighteen thousand seven hundred ninety-eight dollars and thirty-one cents.

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

Approved March 25, 1921.

No. 7, S.]

[Published March 31, 1921.

CHAPTER 69.

AN ACT to renumber chapter 64ee of the statutes to be chapter 70; and to renumber, amend, revise and repeal sections and parts of sections thereof relating to the assessment of taxes.

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

SECTION 1. Title XIII of the statutes is renumbered to be Title X.

SECTION 2. Chapter 64ee of the statutes is renumbered to be chapter 70 ASSESSMENT OF TAXES.

SECTION 3. Section 1030 of the statutes is renumbered to be section 70.01 and is amended to read:

70.01 VALUATION OF PROPERTY; ASSESSORS IN CITIES AND VILLAGES; BOARDS OF. * * * The valuation of property for taxation and the assessment and collection of taxes in all the towns, cities and villages of this state shall be made according to the provisions of this title unless otherwise * * * specifically provided * * *. If no provisions be otherwise made therefor, there shall be elected at the annual charter election one assessor for each *assessment district* * * *. When there shall be in any town, ward, village or city, constituting a single assessment district, more than one assessor, the assessors therein * * * in the discharge of their official duties *shall* act together as an assessment board, and the concurrence of a majority of such board shall be necessary to determine any matter upon which they are required to act. The term "assessor" as used in this chapter is intended to embrace such board of assessors.

SECTION 4. Section 1030a of the statutes is renumbered to be section 70.02 and is amended to read:

70.02 ASSESSMENT DISTRICTS IN MILWAUKEE; REMOVAL OF ASSESSORS. * * * (1) In all cities of the first class, whether organized under general or special charter, the tax commissioner * * * 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. * * * 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, * * * with the approval of the common council, *may* redistrict the city or so much thereof as he deems necessary in order to equalize the work of the several assessors, or * * * with the approval of the common council, *he may* 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). *The assessors* * * * shall devote their entire time and attention to the duties of their office and shall not actively engage in any other occupation * * *. They shall receive an annual salary to be fixed by the common council, payable as salaries of other officers of such city are paid. * * * If there be a deputy tax commissioner in any such city, he shall receive an annual salary to be fixed by the common council.

(2) Every * * * assessor * * * appointed as provided in subsection (1) shall be subject to removal from * * * office * * * for the causes mentioned in section * * * 17.14, and in addition thereto *for* neglect of duties, * * * incompetency, * * * drunkenness * * * *or* intentional insubordination * * * in the manner provided by subsection (3).

(3) Whenever the tax commissioner ascertains or has good reason to believe that any assessor is guilty of any of the causes for removal mentioned in subsection (2) he may immediately suspend such assessor, and the tax commissioner shall thereupon within ten days make complaint to the presiding judge of the circuit court for the removal of such assessor, and the matter shall be brought on for immediate hearing. The city attorney shall at-

tend and prosecute such proceedings for removal. Unless such complaint is filed by the said tax commissioner within said time, said assessor so suspended shall ipso facto be reinstated without further proceedings. Nothing herein contained, however, shall affect the removal of assessors in the manner and for the causes as provided in section * * * 17.14.

SECTION 5. Section 1030m of the statutes is renumbered to be section 70.03 and is amended to read:

70.03 FUNCTIONS OF BOARD OF ASSESSORS IN MILWAUKEE. * * * (1) In all cities of the first class * * * the several assessors shall deliver their respective assessment rolls to, and file the same with the tax commissioner * * * on the last Monday of June in each * * * year.

(2) Upon receipt of the rolls of the several assessors, * * * the said tax commissioner shall thereupon give notice of publication in the official papers of said city, for ten days, that **on a * * * day** therein named for each assessment district, the assessment roll for said assessment district will be open for * * * examination * * * by the taxable inhabitants thereof, and at the same time the tax commissioner shall call together all of the assessors, and said tax commissioner together with such assessors shall constitute an assessment board.

(3) To the end that all valuation throughout the city shall be made on a uniform basis, and before the assessment roll is completed, such board of assessors, under the direction and supervision of the tax commissioner, shall compare the valuations so secured, making all necessary corrections and all other just and necessary changes to arrive at the true value of property within the city.

(4) The concurrence of a majority of such board of assessors shall be necessary to determine any matter upon which they are required to act, and it shall not be necessary for said board of assessors to take testimony before making such corrections and changes as mentioned in subsection (3), * * * and no notice need be given to the owners of the property assessed of any such corrections or changes in the assessment roll which are made prior to the day fixed in the notice mentioned in subsection (2) * * * as the day on which said assessment roll is to be open for examination, but any changes made thereafter and before the assessment roll shall have been delivered to the board of review

can only be made upon notice as required in subsection (3) of section * * * 70.47 * * *.

(5) The tax commissioner may provide for such committees of the board of assessors, as he may think best, to make investigations and perform such other duties as may be prescribed by the said tax commissioner. The tax commissioner * * * shall be chairman of the board of assessors, and he shall appoint the members of the various committees. He shall be ex officio chairman of each of said committees, but may designate any assessor or other officer or employe in his department to act as chairman in his stead; provided, however, that this provision shall not be construed as giving to such officer or employe any vote as a member of the board of assessors.

(6) After the assessors shall have * * * turned over to the tax commissioner their assessment rolls, they shall have no authority, except by act of a majority of the board of assessors, to make any changes * * * in their assessment roll.

(7) After all corrections and changes shall have been made, the tax commissioner shall submit the corrected assessment rolls to the board of review.

SECTION 6. Section 1031 of the statutes is renumbered to be section 70.04 ASSESSMENT DISTRICT.

SECTION 7. Section 1032 of the statutes is renumbered to be section 70.05 BLANKS FOR OFFICERS.

SECTION 8. Section 1033 of the statutes is renumbered to be section 70.06 ASSESSMENT, WHEN MADE, and is amended by striking out the figures "1040" and by inserting in place the figures "70.13".

SECTION 9. Section 1034 of the statutes is renumbered to be section 70.07 and is amended to read:

70.07 WHAT PROPERTY TAXABLE. * * * Taxes shall be levied upon all property in this state except such as is exempted therefrom. All swamp and overflowed lands which have been or may be contracted for sale by any county board or commissioners pursuant to law shall be assessed and taxes thereon collected as in other cases. *In cities of the first class the tax commissioner shall perform such duties in relation to the assessment of property for taxation as may be prescribed by the common council, and the assessment rolls of the city shall be made as the council shall direct.*

SECTION 10. Sections 925—136 and 925—137 of the statutes are repealed.

SECTION 11. Section 1035 of the statutes is renumbered to be section 70.08 and is amended to read:

70.08 DEFINITIONS. * * * The terms “real property”, “real estate” and “land,” when used in this title, shall include not only the land itself but all buildings *and improvements thereon*, including buildings on leased lands, and all fixtures * * * *and* rights and privileges appertaining thereto, and also private railroads and bridges.

SECTION 12. Sections 1036 and 1037 of the statutes are renumbered respectively to be sections 70.09 DEFINITION OF PERSONAL PROPERTY and 70.10 IMPROVEMENTS ON HOMESTEAD LANDS.

SECTION 13. The introductory paragraph, subsections (1), (36) and the last line of subsection (2) of section 1038 of the statutes are consolidated and renumbered to be the introductory paragraph and subsection (1) of section 70.11 and revised to read:

70.11 PROPERTY EXEMPT FROM TAXATION. The property in this section described is exempt from taxation, to wit:

(1) That owned exclusively by the United States or by this state except lands contracted to be sold by the state; but lands purchased by counties at tax sales shall be exempt only in the cases provided in section 75.32. No real estate belonging to or held in trust for the state which is exempt from taxation shall be subject to special taxes or assessments or local improvements, any different or inconsistent provision in any city charter notwithstanding.

SECTION 14. The first clause of subsection (2) and subsection (20) of section 1038 of the statutes are consolidated and renumbered to be subsection (2) of section 70.11 and revised to read:

(70.11) (2) Lands owned or occupied free of rental exclusively by any county, city, village, town, school district or free public library of this state and lands in this state belonging to cities of any other state used for public parks.

SECTION 15. Part of subsection (2) and subsections (19) and (37) of section 1038 of the statutes are consolidated, renumbered to be subsection (3) of section 70.11 and revised to read:

(70.11) (3) Any and all lands occupied or held exclusively for public parks, boulevards or pleasure drives by any city or village, and the personal property used by such city or village for the up-

keep and maintenance thereof, and lands used for public parks or monument grounds belonging to any military organization and not used for gain. Any certificate or certificates of sale of such lands for unpaid taxes held by any county, may be canceled by a majority of the county board thereof upon application therefor by the county, village or military organization having possession of such lands.

SECTION 16. Subsection (3) of section 1038 of the statutes is renumbered to be subsection (4) of section 70.11.

SECTION 17. Subsections (4) and (17) of section 1038 of the statutes are consolidated and renumbered to be subsection (5) of section 70.11 and revised to read:

(70.11) (5) Property owned and used exclusively by any state or county agricultural society, or by any corporation or association formed under the laws of this state for the encouragement of industry by agricultural and industrial fairs and exhibitions, necessary for fairgrounds, while used exclusively for that purpose, not exceeding eighty acres; provided, that such corporations or associations may permit such fairgrounds to be used for celebrations or as places of amusement.

SECTION 18. Subsections (5), (6), (7) and (8) of section 1038 of the statutes are renumbered respectively to be subsections (6), (7), (8) and (9) of section 70.11.

SECTION 19. Subsections (2m), (9), (10), (24) and (28) of section 1038 of the statutes are consolidated and renumbered to be subsection (10) of section 70.11 and revised to read:

(70.11) (10) All moneys or debts due or to become due to any person and all stocks and bonds, including bonds issued by any county, town, city, village, school district, or other political subdivision of this state, not otherwise specially provided for.

SECTION 20. Subsections (11a), (12) and (13) of section 1038 of the statutes are renumbered respectively to be subsections (12), (13) and (14) of section 70.11.

SECTION 21. Subsections (16) and (33) of section 1038 of the statutes are consolidated and renumbered to be subsection (15) of section 70.11 and revised to read:

(70.11) (15) All the real and personal property of any orphan asylum or orphan home in this state, and the real estate of the Home of the Friendless in the city of Milwaukee, not exceeding one lot, while the same are actually used for such homes.

SECTION 22. Subsections (21), (22), (23), and (26) of sec-

tion 1038 of the statutes are renumbered respectively to be subsections (16), (17), (18) and (19) of section 70.11.

SECTION 23. Subsection (27) of section 1038 of the statutes is renumbered to be subsection (20) of section 70.11 and is amended by striking out the word “exclusively” found in the last line of the subsection.

SECTION 24. Subsections (31) and (32) of section 1038 of the statutes are renumbered respectively to be subsections (21) and (22) of section 70.11.

SECTION 25. Subsection (34) of section 1038 of the statutes is repealed.

SECTION 26. Subsection (35) of section 1038 of the statutes is renumbered to be subsection (23) of section 70.11.

SECTION 27. Subsections (38), (39), (40) and (40a) of section 1038 of the statutes are renumbered respectively to be subsections (24), (25), (26) and (27) of section 70.11.

SECTION 28. Subsections (41) and (42) of section 1038 of the statutes are consolidated and renumbered to be subsection (28) of section 70.11 and revised to read:

(70.11) (28) All memorial halls owned and occupied by the Grand Army of the Republic, Women’s Relief Corps, or Sons of Veterans, containing permanent memorial tablets with the names of the enlisted men of any given town, city or county, who died in service during the civil war inscribed thereon, and all buildings erected or purchased by any county, city, town or village as memorials to the soldiers, sailors and marines of this state who served in the late world war. The renting of such halls or buildings for public purposes shall not render them taxable, provided that all income derived therefrom be used for the upkeep and maintenance thereof.

SECTION 29. Subsection (47) of section 1038 of the statutes is renumbered to be subsection (29) of section 70.11, and is amended by striking therefrom the words and figures “sections 937f to 937s (937—1 to 937—15)” and by inserting in place thereof the word and figures “section 43.51.”

WHERE TO BE ASSESSED

SECTION 30. Section 1039 of the statutes is renumbered to be section 70.12 REAL PROPERTY.

SECTION 31. Subsection 1 of section 1040 of the statutes is re-

numbered to be subsection (1) of section 70.13 and is revised to read:

70.13 WHERE PERSONAL PROPERTY ASSESSED. (1) All personal property shall be assessed in the assessment district where the same is located or customarily kept except as otherwise specifically provided. Personal property in transit within the state on the first day of May shall be assessed in the district in which the same is intended to be kept or located, and personal property having no fixed location shall be assessed in the district where the owner or the person in charge or possession thereof resides.

SECTION 32. Subsections 2 and 3 of section 1040 of the statutes are repealed.

SECTION 33. Subsection 4 of section 1040 of the statutes is renumbered to be subsection (2) of section 70.13 and is amended to read:

(70.13) (2) * * * Saw logs or timber in transit, which are to be sawed or manufactured in any mill * * * in this state, * * * shall be deemed located and shall be assessed in the district in which such mill * * * is located. Saw logs or timber shall be deemed in transit when the same are being transported either by water or rail or shall have been removed from the district in which the same shall have been cut, and shall be banked, decked, piled, or otherwise temporarily * * * stored in some other district for transportation to such mill; but when such logs or timber are banked, decked, piled, or otherwise temporarily * * * stored for transportation in the district in which the same shall have been cut, they shall be deemed located and shall be assessed in such district.

SECTION 34. Subsection 5 of section 1040 of the statutes is renumbered to be subsection (3) of section 70.13 and is amended to read:

(70.13) (3) * * * On or before the tenth day of May in each year * * * the owner of such logs or timber shall furnish the assessor of the district in which such mill is located and also the assessor of the district in which such logs and timber * * * were located on the first day of May preceding, a verified statement of the amount, character and value thereof, designating the assessment district in which the same are to be sawed or manufactured. Any assessment made in accordance with such statement shall be valid and binding on the owner notwithstanding

ing any subsequent change as to the place where the same may be sawed or manufactured. If the owner of such logs or timber shall fail or refuse to furnish the statement herein provided for, or shall intentionally make a false statement, he shall be subject to the penalties prescribed by section * * * 70.36 * * *.

SECTION 35. Subsections 6, 7 and 8 of section 1040 of the statutes are renumbered respectively to be subsections (4), (5) and (6) of section 70.13.

SECTION 36. Subsection 9 of section 1040 of the statutes is repealed.

SECTION 37. Section 1041 of the statutes is renumbered to be section 70.14 INCORPORATED COMPANIES.

SECTION 38. Section 1042a of the statutes is renumbered to be section 70.15 and subsection (1) thereof is amended to read:

70.15 ASSESSMENT OF VESSELS. * * * (1) That in consideration of an annual payment into the treasury of any town, village or city where such property is assessable by the owner of any steam vessel, barge, boat or other water craft, owned within this state, or hailing from any port thereof, and employed regularly in interstate traffic in the navigation of international waters, of a sum equal to three cents per net ton of the registered tonnage thereof, * * * said steam vessel, barge, boat or other water craft shall be and the same is hereby made exempt from * * * further taxation, either state or municipal.

SECTION 39. Section 1042b of the statutes is renumbered to be section 70.16 LEAF TOBACCO.

TO WHOM TO BE ASSESSED

SECTION 40. Section 1043 of the statutes is renumbered to be section 70.17 REAL PROPERTY.

SECTION 41. Section 1044 of the statutes is renumbered to be section 70.18 PROPERTY HELD IN CHARGE, ASSESSED TO REPRESENTATIVE.

SECTION 42. Section 1044a of the statutes is renumbered to be section 70.19 ASSESSMENT, HOW MADE; LIABILITY AND RIGHTS OF REPRESENTATIVE.

SECTION 43. Section 1044b of the statutes is renumbered to be section 70.20 ACTIONS TO COLLECT TAX, PROCEEDINGS.

SECTION 44. Section 1044c of the statutes is renumbered to be section 70.21 PARTNERSHIP; ESTATES IN HANDS

OF EXECUTOR; PERSONAL PROPERTY, HOW ASSESSED.

SECTION 45. Section 1044d of the statutes is renumbered to be section 70.22 and is amended to read:

70.22 PERSONAL PROPERTY IN HANDS OF TWO OR MORE EXECUTORS, RESIDING OUTSIDE OF STATE OR IN DIFFERENT DISTRICTS, HOW ASSESSED. * * * In case one or more of two or more executors of the will or administrators or trustees of the estate * * * of a decedent, whose domicile at the time of his decease was in this state, shall not be residents within the state, the taxable personal property belonging to such estate shall be assessed to the executors, administrators or trustees residing in this state. In case there shall be two or more executors, administrators or trustees of the same estate residing in this state, but in different assessment districts, the assessment of such personal property shall be in the name of all such executors, administrators or trustees. * * * In case the executor, * * * administrator, *trustee*, or all of them if more than one, shall not reside in this state, such property may be assessed in the name of such executors or administrators or in the name of such estate * * *. The taxes imposed pursuant to such assessment may be enforced as a claim against the estate, upon presentation of such claim by the treasurer of such district to the court in which the proceedings for the probate of such estate are pending, and upon due proof such court shall allow and order the same to be paid; and before the allowance of the final account of a nonresident executor, administrator or trustee the court shall ascertain whether there are or will be any taxes remaining unpaid or to be paid on account of personal property belonging to the estate, and shall make such order or direction as may be necessary to provide for the payment thereof. The foregoing provisions shall not impair or affect any remedy given by other provisions of law for the collection or enforcement of taxes upon personal property assessed to executors, administrators or trustees.

HOW TO BE ENTERED AND DESCRIBED ON ROLL.

SECTION 46. Section 1045 of the statutes is renumbered to be section 70.23 DUTIES OF ASSESSORS; UNINCORPORATED VILLAGES.

SECTION 47. Section 1046 of the statutes is renumbered to be

section 70.24 PUBLIC LANDS AND LAND MORTGAGED TO STATE.

SECTION 48. Section 1047 of the statutes is renumbered to be section 70.25 LANDS, DESCRIBED ON ROLLS.

SECTION 49. Section 1047a of the statutes is renumbered to be section 70.26 PLATTING LANDS FOR ASSESSMENT.

SECTION 50. Section 1047b of the statutes is renumbered to be section 70.27 SAME and is amended by striking out the figures and letter "1047a" where they occur twice in said section and by inserting in both places thereof the figures "70.26".

SECTION 51. Section 1048 of the statutes is renumbered to be section 70.28 ASSESSMENT AS ONE PARCEL.

SECTION 52. Section 1049 of the statutes is renumbered to be section 70.29 PERSONALTY, HOW ENTERED.

SECTION 53. Section 1050 of the statutes is renumbered to be section 70.30 and is amended to read:

70.30 AGGREGATE VALUES. * * * Every assessor shall ascertain and set down in separate columns prepared for that purpose on the assessment roll and opposite to the names of all persons assessed for personal property the number and value of the following named items of personal property assessed to such person, * * * which shall constitute the assessed valuation of the several items of property therein described, to wit:

(1) The number and value of horses, *mules and asses* of all ages.

(2) The number and value of neat cattle of all ages. .

* * *

(3) * * * The number and value of sheep and lambs.

(4) * * * The number and value of swine.

(5) * * * The number and value of wagons, carriages and sleighs.:

* * *

* * *

(6) * * * The value of bank stock.

(7) * * * The value of merchants' and manufacturers' stock.

* * *

(8) * * * The value of logs, timber, lumber, ties, poles and posts, not manufacturers' stock.

(9) * * * The number and value of steam and other vessels.

(10) * * * *The value of * * * the property and franchises of water and light companies.*

(11) *The value of leaf tobacco.*

* * *

(12) * * * *The number and value of all automobiles and other motor vehicles.*

(13) * * * *The value of all other personal property except such as is exempt from taxation.*

(14) * * * *Total, the value of all personal property.*

ASSESSMENT OF BANK STOCK.

SECTION 54. Section 1051 of the statutes is renumbered to be section 70.31 BANK STOCK, ASSESSMENT and subsection 1 is amended by striking from the first line thereof the words "Upon demand of the assessor,". And said section is further amended by inclosing in parentheses the figures "1", "2" and "3" which designate the subsections.

HOW PROPERTY TO BE VALUED.

SECTION 55. Section 1052 of the statutes is renumbered to be section 70.32 and is amended to read:

70.32 REAL ESTATE. * * * Real property shall be valued by the assessor from 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. * * * The assessor, having fixed the value, shall enter the same opposite the proper tract or lot in the assessment roll. In one column he shall enter the value of the land, exclusive of the buildings thereon; in a separate column, under the head "Improvements," he shall enter the value of such buildings *and improvements*, together with machinery and fixtures therein, if any, not separately assessable, as personal property; and in the third column he shall enter the value of both land and improvements.

SECTION 56. Section 1053 of the statutes is renumbered to be section 70.33 VALUATION AND ASSESSMENT OF LEAD AND ZINC BEARING LANDS. Subsection (2) of said section is amended by striking from the first line thereof the words "On or before the twenty-fifth day of June, 1915, and" and by striking from the second line thereof the word "thereafter". Subsection (3) of said section is amended by striking from the first line thereof the words "On or before the twenty-eighth day of June, 1915, and" and by striking from the second line thereof the word "thereafter".

SECTION 57. Section 1055 of the statutes is renumbered to be section 70.34 PERSONALTY.

SECTION 58. Section 1056 of the statutes is renumbered to be section 70.35 TAXPAYER MAY BE EXAMINED; ASSESSOR MUST REQUIRE OATH.

SECTION 59. Section 1056a of the statutes is renumbered to be section 70.36 FALSE STATEMENT; DUTY OF DISTRICT ATTORNEY.

SECTION 60. Section 1057 of the statutes is renumbered to be section 70.37 and is amended to read:

70.37 ASSESSMENT, HOW MADE; DEDUCTIONS.
* * * In the assessment of shares of stock in any bank the assessor shall first determine the total true cash value of all such shares according to his best judgment. If the building in which such bank maintains its offices and transacts its business be owned by such bank, the assessed value thereof, including the land upon which it is located, if owned by such bank, *not exceeding the amount for which such building and land are carried as an asset upon the books of the bank*, shall be deducted from the total value of such shares. The remainder of such total value or the whole thereof, if the bank does not own such building, divided by the total number of such shares, shall be taken as the valuation for assessment of each of such shares. No deduction shall be made on account of any other real estate in the assessment of the shares of stock of any bank.

SECTION 61. Section 1057a of the statutes is renumbered to be section 70.38 TAX A LIEN-ON SHARES OF STOCK; LEVY AND SALE.

SECTION 62. Section 1057b of the statutes is renumbered to be section 70.39 BANK MAY PAY TAX ON STOCK.

SECTION 63. Section 1057c of the statutes is renumbered to be section 70.40 and is amended to read:

70.40 EXEMPTION. * * * The taxation of the shares of stock in banks as provided in sections * * * 70.31, * * * 70.37, * * * 70.38 and * * * 70.39, shall be in lieu of all taxes upon the capital, surplus, property and assets of such banks, * * * except that no real estate owned by any bank or banking association or constituting the whole or any part of its capital, surplus or assets shall be exempt from taxation.

SECTION 64. Section 1057m of the statutes is renumbered to be subsection (1) of section 70.41 OCCUPATION TAX ON GRAIN STORAGE.

SECTION 65. Section 1057n of the statutes is renumbered to be subsection (2) of section 70.41.

SECTION 66. Section 1057o of the statutes is renumbered to be subsection (3) of section 70.41 and is amended by striking out the figures and words "1087m—26 of the statutes" and by inserting in place thereof the figures "71.21".

SECTION 67. Section 1057p of the statutes is renumbered to be subsection (4) of section 70.41.

SECTION 68. Section 1057q of the statutes is renumbered to be subsection (5) of section 70.41 and is amended by striking out the figures and words "1056 of the statutes" and by inserting in place thereof the figures "70.35".

SECTION 69. Section 1057t of the statutes is renumbered to be section 70.42 OCCUPATION TAX ON COAL. The figures "1", "2", "3", "4" and "5" designating the subsections are inclosed in parentheses. Said subsection (3) is amended by striking out the figures and words "1087m—26 of the statutes" and by inserting in place thereof the figures "71.21". Said subsection (4) is amended by striking out the figures and words "1056 of the statutes" and by inserting in place thereof the figures "70.35".

FORMER ERRORS TO BE CORRECTED.

SECTION 70. Section 1058 of the statutes is renumbered to be section 70.43 CORRECTION OF ERROR, HOW MADE.

SECTION 71. Section 1059 of the statutes is renumbered to be section 70.44 ASSESSMENT; PROPERTY OMITTED.

SECTION 72. Section 925—138 of the statutes is renumbered to be section 70.45 RETURN AND EXAMINATION OF ROLLS.

SECTION 73. Subsection (1) of section 1060 of the statutes is renumbered to be subsection (1) of section 70.46 and is amended to read:

70.46 BOARDS OF REVIEW; MEMBERS; ORGANIZATION.

* * * (1) 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. *In cities of the first class, the mayor, clerk, tax commissioner and assessors shall constitute the board of review. In cities other than cities of the first class, the common council shall fix, by ordinance, the salaries of the members of the board of review.*

SECTION 74. Section 925—139 of the statutes is repealed.

SECTION 75. Subsection 2 of section 1060 of the statutes is renumbered to be subsection (2) of section 70.46 and is amended to read:

(70.46) * * * (2) 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. *In cities the board shall meet on the first Monday of July in each year.* A majority shall constitute a quorum.

SECTION 76. Section 925—140 of the statutes is repealed.

SECTION 77. Subsections 3, 4, 5, 6, and 7 of section 1060 of the statutes are renumbered respectively to be subsections (3), (4), (5), (6) and (7) of section 70.46. Subsection (6) of said section is amended by striking out the figures "1061" and by inserting in place thereof the figures "70.47".

SECTION 78. Section 1061 of the statutes is renumbered to be section 70.47 DUTIES AND POWERS OF BOARD; PROCEEDINGS. The figures "1", "2", "3", "4", "5", and "6" designating the subsections are inclosed in parentheses.

CORRECTION AND RETURN OF ROLL.

SECTION 79. Section 1062 of the statutes is renumbered to be section 70.48. ASSESSOR TO ATTEND, TESTIFY, CORRECT.

SECTION 80. Section 1063 of the statutes is renumbered to be section 70.49 AFFIDAVIT OF ASSESSOR.

SECTION 81. Section 1064 of the statutes is renumbered to be section 70.50 DELIVERY OF ROLL.

SECTION 82. Section 925—141 of the statutes is repealed.

SECTION 83. Section 1064a of the statutes is renumbered to be section 70.51 ASSESSMENT REVIEW AND TAX ROLL IN MILWAUKEE. The figures "1" and "2" designating the subsections are inclosed in parentheses.

SECTION 84. Section 1065 of the statutes is renumbered to be section 70.52 and is amended to read:

70.52 CLERKS TO EXAMINE AND CORRECT ROLLS.

* * * Upon receiving such assessment roll the said clerk shall carefully examine it. He shall correct all double assessments, imperfect descriptions and other errors apparent upon the face of the roll, and strike off all parcels of real property not liable to taxation. He shall add to the roll any parcel of real or *personal* property omitted by the assessors and immediately notify them thereof; and such assessors shall forthwith view and value the same and certify such valuation to said clerk, who shall enter it upon the roll, and such valuation shall be final. To enable such clerk to properly correct defective descriptions he may call to his aid, when necessary, the county surveyor, whose fees for the services rendered shall be paid by the town, city or village.

SECTION 85. Section 1066 of the statutes is renumbered to be section 70.53 and is revised to read:

70.53 STATEMENT TO COUNTY CLERK. Upon the correction and completion of the assessment roll as provided in the preceding section, the said clerks shall ascertain and, on or before the fourth Monday in August, transmit to the county clerk a detailed statement of the aggregate of each of the several items of taxable property specified in section 70.30, with a statement of the number of acres of land and aggregate value thereof, and the aggregate value of all city and village lots as appears from the assessment roll. Every county clerk shall, at the expense of the county, annually procure and furnish to each town, city and village clerk blanks for such statements.

SECTION 86. Section 1067 of the statutes is renumbered to be section 70.54 ABSTRACTS FOR TAX COMMISSION.

SECTION 87. Section 1068 of the statutes is renumbered to be section 70.55 and is amended to read:

70.55 SPECIAL MESSENGER. * * * Whenever any town, city or village clerk shall have failed to transmit any such

statement within the time fixed as aforesaid, the county clerk shall send a messenger therefor, who shall be paid and the expenses charged back as provided in section * * * 68.09; and whenever any county clerk shall have failed to transmit any such abstract, within the time fixed as aforesaid, the tax commission may send a messenger therefor, who shall be paid and the expenses therefor charged back * * * to the county.

SECTION 87a. Section 925—153 of the statutes is renumbered to be section 70.555.

RESTORATION OF LOST ASSESSMENT AND TAX ROLLS.

SECTION 88. Section 1068a of the statutes is renumbered to be subsection (1) of section 70.56 NEW ROLL, and is amended by striking out the figures "1060" and "1084" where they occur in said section and by inserting in place, respectively, the figures "70.46" and "70.71".

SECTION 89. Section 1068b is renumbered to be subsection (2) of section 70.56.

SECTION 90. Section 1069 is renumbered to be section 70.57 STATE VALUATION AND GENERAL ASSESSMENT. The figures "1", "2" and "3" designating the subsections are enclosed in parentheses.

SECTION 91. Section 1069a of the statutes is renumbered to be section 70.58 APPORTIONMENT OF FUNDS IN TREASURY and is amended by striking out the figures "1070" and by inserting in place thereof the figures "70.59".

SECTION 92. Section 1070 of the statutes is renumbered to be subsection (1) of section 70.59 METHOD OF APPORTIONMENT.

SECTION 93. Section 1071 of the statutes is renumbered to be subsection (2) of section 70.59.

SECTION 94. Section 1071m of the statutes is repealed.

SECTION 95. Section 1072 of the statutes is renumbered to be section 70.60 STATEMENT OF ADDITIONAL TAX.

COUNTY APPORTIONMENT.

SECTION 96. Section 1073 of the statutes is renumbered to be section 70.61 HOW MADE and is amended by striking out the figures "1066" where they occur and by inserting in place thereof the figures "70.53".

SECTION 97. Section 1074 of the statutes is renumbered to be subsections (1) and (2) of section 70.62 COUNTY TAX RATE; MAXIMUM, ONE PER CENT, and subsection (2) is amended by striking out the words "state board of equalization" where they occur in the third and fourth lines and by inserting in place thereof the words "tax commission". The figures designating the subsections are inclosed in parentheses.

SECTION 98. Section 1075 of the statutes is renumbered to be subsection (3) of section 70.62.

SECTION 99. Section 1076 of the statutes is renumbered to be subsections (1) and (2) of section 70.63 APPORTIONMENT TO TOWNS. The figures "1" and "2" designating the subsections are inclosed in parentheses.

SECTION 100. Subsections 1 and 2 of section 1077 of the statutes are renumbered respectively to be subsections (3) and (4) of section 70.63.

EQUALIZATION BY TAX COMMISSION.

SECTION 101. Section 1077a of the statutes is renumbered to be subsection (1) of section 70.64 REVIEW AND APPEAL, and is amended by striking out the figures and words "1073 of the statutes" where they occur and by inserting in place thereof the figures "70.61". And is further amended by striking out the words and figures "sections 1077b to 1077L, inclusive, of the statutes" and by inserting in place thereof the words and figures "subsections (2) to (12)".

SECTION 102. Section 1077b of the statutes is renumbered to be subsection (2) of section 70.64.

SECTION 103. Section 1077c of the statutes is renumbered to be subsection (3) of section 70.64 and is amended by changing the subsection designations "(1)", "(2)", "(3)", "(4)" and "(5)" to be respectively "(a)", "(b)", "(c)", "(d)" and "(e)". And is further amended by striking out the figures "1073" in subsection (1) and by inserting in place thereof the figures "70.61".

SECTION 104. Section 1077d of the statutes is renumbered to be subsection (4) of section 70.64.

SECTION 105. Section 1077e of the statutes is renumbered to be subsection (5) of section 70.64 and is amended by striking out the figures "1077b" and by inserting in place thereof the word and figure "subsection (2)".

SECTION 106. Section 1077f of the statutes is renumbered to be subsection (6) of section 70.64.

SECTION 107. Section 1077g of the statutes is renumbered to be subsection (7) of section 70.64.

SECTION 108. Section 1077h of the statutes is renumbered to be subsection (8) of section 70.64.

SECTION 109. Section 1077i of the statutes is renumbered to be subsection (9) of section 70.64.

SECTION 110. Section 1077j of the statutes is renumbered to be subsection (10) of section 70.64.

SECTION 111. Section 1077k of the statutes is renumbered to be subsection (11) of section 70.64.

SECTION 112. Section 1077L of the statutes is renumbered to be subsection (12) of section 70.64.

TAX ROLL.

SECTION 113. Section 1078 of the statutes is renumbered to be section 70.65 HOW MADE.

SECTION 114. Subsections 1 and 2 of section 1079 of the statutes are renumbered to be respectively subsections (1) and (2) of section 70.66 CALCULATION AND STATEMENT OF TAXES.

SECTION 115. Section 1079a of the statutes is renumbered to be subsection (3) of section 70.66, and is amended to read:

(70.66) (3) * * * Upon receipt of the certificate of apportionment from the county clerk, each town and village clerk, located in counties having a population of less than three hundred thousand, shall separately calculate and carry out opposite to each valuation in the tax roll the amount required to be raised upon such valuation, for state taxes, county taxes, school district taxes, town or village taxes and all other taxes, if any, including taxes to pay judgments. Said several amounts shall be entered in the tax roll in separate columns showing the purpose for which each amount is to be raised in such form as shall be prescribed by the tax commission. Under the head "taxes unpaid for previous year" he shall enter opposite each tract of land so returned as aforesaid by the county clerk the year for which such tax remains unpaid.

SECTION 115a. Section 925—143 of the statutes is repealed.

SECTION 116. Section 925—146 of the statutes is renumbered to be subsection (4) of section 70.66.

SECTION 117. Section 1080 of the statutes is renumbered to be section 70.67 MUNICIPAL TREASURER'S BOND, MAXIMUM FIVE HUNDRED THOUSAND DOLLARS.

SECTION 118. Subsections 1, 2 and 3 of section 1081 of the statutes are renumbered respectively to be subsections (1), (2), and (3) of section 70.68 WARRANT.

SECTION 119. Section 925—147 of the statutes is renumbered to be subsection (4) of section 70.68 and is amended to read:

(70.68) * * * (4) *In cities of the second, third and fourth classes on the receipt of such tax roll the treasurer shall give one week's notice thereof in the official paper; such notice shall specify that the taxes must be paid on or before the thirty-first day of January following.*

SECTION 120. Sections 925—148, 925—149 and 925—150 of the statutes are renumbered respectively to be paragraphs (a), (b) and (c) of subsection (5) of section 70.68.

SECTION 121. Section 1082 of the statutes is renumbered to be section 70.69 DELIVERY OF ROLL BEFORE TREASURER QUALIFIES.

SECTION 122. Section 1083 of the statutes is renumbered to be section 70.70 DELIVERY TO SHERIFF.

SECTION 123. Section 1084 of the statutes is renumbered to be section 70.71 PROCEEDINGS IF ROLL NOT MADE.

SECTION 124. Section 1084a of the statutes is renumbered to be section 70.72 CLERICAL HELP ON REASSESSMENT.

SECTION 125. Section 1085 of the statutes is renumbered to be subsection (1) of section 70.73 CORRECTION OF ROLL.

SECTION 126. Section 1085a of the statutes is renumbered to be subsection (2) of section 70.73.

SECTION 127. Section 1086 of the statutes is renumbered to be subsection (3) of section 70.73.

REASSESSMENT OF TAXES.

SECTION 128. Section 1087 of the statutes is renumbered to be section 70.74 WHEN AND HOW, and is amended by striking out the figures and words "1210b and 1210c of these statutes" and by inserting in place thereof "75.54" and "75.55".

ASSESSOR OF INCOMES.

SECTION 129. Section 1087b of the statutes is renumbered to be section 70.75 ASSESSOR OF INCOME; DUTIES.

SECTION 130. This act shall take effect upon passage and publication.

Approved March 29, 1921.

No. 27, A.]

[Published April 1, 1921.

CHAPTER 70.

AN ACT to amend subsection (4) of section 60.06 of the statutes, relating to towns.

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

SECTION 1. Subsection (4) of section 60.06 of the statutes is amended to read: (60.06) (4) If the court after such hearing shall find the facts necessary for the organization of such territory into a town, it shall enter an order creating such territory into a town under the name proposed in the petition and providing for the place of holding the first annual meeting. *The clerk of court shall immediately file certified copies of such order with the secretary of state and the county clerk.*

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

Approved March 30, 1921.

No. 81, A.]

[Published April 1, 1921.

CHAPTER 71.

AN ACT to amend subsections 1 and 2 of section 59.95 of the statutes, relating to registration of farms.

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

SECTION 1. Subsections 1 and 2 of section 59.95 of the statutes are amended to read: 59.95 * * * 1. The owner of any farm or country estate, or his agent duly authorized therefor in writing, may register the name of such farm or estate in the office of the register of deeds of the county wherein the farm or estate is situated. *The owner or purchaser of said farm or any part thereof, may change or release said name from his respective interest in said farm by filing a certificate stating that the original registered name is released. A new name or names to said farm or any parts thereof may then be registered.* Every register of deeds shall keep a registry book for such purpose, and upon request, shall make registrations therein as provided in