

CHAPTER 73.

BOARD OF TAX APPEALS; DEPARTMENT OF TAXATION.

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73.01 Board of tax appeals. (1) **CREATION.** There is created a separate department of state government to be designated and known as "Wisconsin Board of Tax Appeals" which shall be composed of three members. The word "board" as used in this section, and the words "board of tax appeals" used elsewhere in the statutes, refer to said Wisconsin board of tax appeals. "Person" as used in this section and in section 73.015 means and includes natural persons, fiduciaries and corporations.

(2) **APPOINTMENTS; QUALIFICATIONS; TERMS OF OFFICE; VACANCIES.** Members of the board shall be appointed by the governor by and with the advice and consent of the senate solely on the basis of fitness to perform the duties of the office, and shall be experienced in tax matters. The members of the board shall each be appointed for a term of six years, except that the members to be initially appointed shall be appointed for terms ending upon the first Monday of May, 1941, the first Monday of May, 1943, and the first Monday of May, 1945, and the official appointments shall designate the terms of the members appointed. Upon expiration of the term of each member of the board, a successor shall be appointed as aforesaid, who shall hold office for the term of six years from the expiration of the term of his predecessor, except that each member shall hold office until his successor is appointed and qualified. The members of the board to be initially appointed as provided for in this section shall be appointed within five days after the effective date of this section; thereafter the appointments to said board shall be made at least thirty days prior to the expiration of the term to be filled by such appointment, and during the biennial session of the legislature within which the term of a member shall expire. Vacancies shall be filled in the manner provided in section 17.20. Each member of the board shall take and file the official oath before entering upon the performance of his duties.

(3) **SALARIES; EXPENSES; EMPLOYEES.** (a) Each member of the board shall receive an annual salary of five thousand dollars.

(b) The board may appoint and fix the salaries, subject to the provisions of chapter 16, of such employees, including a clerk, and may make such expenditures for library, publications and equipment, as may be necessary in order to carry out its functions.

(c) Expenditures of the board shall be paid and allowed out of the moneys appropriated therefor upon proper certification thereof of the chairman or other member designated by the board for that purpose.

(4) **ORGANIZATION; OFFICE; REPORTS.** (a) A majority of the members of the board shall constitute a quorum thereof. Upon the qualification of the three initial members of the board, and at least biennially thereafter, the board shall designate one of its members to act as chairman. The board shall have a seal which shall be judicially noticed.

(b) The principal office of the board shall be in Madison but the board, or any member thereof, may hold hearings at any place within the state. The time and place of meetings and hearings shall be designated by the chairman. Adequate offices or rooms shall be provided for the board in the state capitol or elsewhere in the city of Madison, and rooms for hearings outside the city of Madison shall be provided under section 73.07.

(c) The board shall provide for the publication of such of its reports, decisions and opinions as are of public interest in such form as it may deem best adapted for public convenience and use. Such publications shall constitute the official reports of the board and shall be made available for sale and distribution to the public under the provisions of chapter 35. The board shall transmit to the governor and to each member of the legislature, within thirty days after the regular biennial session of the legislature shall have convened, a report, covering the period from the date of the last such report to the end of the next preceding calendar year, setting forth such facts with respect to the nature, extent and status of its work as the board deems advisable. The board shall make such further reports to the governor or the legislature as they may request.

(5) **POWERS AND DUTIES DEFINED.** (a) Subject to the provisions for judicial review contained in the statutes, the board shall be the final authority for the hearing and deter-

mination of all questions of law and fact arising under the tax laws of the state, except such as may be otherwise expressly designated.

(b) Any matter required to be heard by the board may be heard by any member of the board and reported to the full board for determination, and hearings of matters pending before it shall be assigned to members of the board by the chairman. Hearings shall be open to the public and all proceedings shall be conducted in accordance with the rules of practice and procedure prescribed by the board, the power to make such rules being expressly here conferred upon it.

(c) The board shall upon the request of any party to a matter pending before it, or of any officer of the state government, or may upon its own motion, order that all proceedings in a matter pending before it be reported by a stenographer, and the expense thereof shall be paid by the state out of the appropriation for the board. The board may contract for the report of such proceedings and may supply copies of the transcript of the proceedings to anyone requesting the same at the expense of the person making such request. If no party to a matter pending before the board requests that the proceedings held with respect thereto be reported, and the board does not so order upon its own motion, all parties shall be deemed to have waived all rights of appeal to the courts upon questions as to the admission or exclusion of evidence, or as to whether a finding of the board is warranted by the evidence. The right of appeal upon questions of law raised by the pleadings or by facts stipulated or shown by the findings of the board shall not be deemed to be waived.

(d) Any member of the board or any employe of the board, designated in writing for the purpose by the chairman, may administer oaths, and any member of the board may summon and examine witnesses and require by subpoena the production of all returns, books, papers, documents, correspondence and other evidence pertaining to the matter under inquiry, at any designated place of hearing and may require the taking of a deposition before any person competent to administer oaths, either within or without the state, upon notice to the interested party in like manner that depositions of witnesses are taken in civil actions pending in the circuit court. Any party to a matter pending before the board may summon witnesses or require the production of papers in the same manner as witnesses are summoned or papers required to be produced in civil actions in the circuit court. Any person summoned or whose deposition is taken shall receive the same fees and mileage as would be allowed in a civil action pending in the circuit court, and the expense thereof shall be paid by the person summoning such witness or causing the deposition to be taken.

(e) The board in each case heard by it shall make findings of fact and make and file a written decision thereon. The board may, in its discretion, issue an opinion in writing in addition to its findings of fact and decision. The decision or order of the board shall become final and conclusive and shall be binding upon the petitioner and upon the tax commission unless an appeal is taken from the decision or order of the board, as provided in section 73.015, or an action to review the decision or order is commenced as provided in chapter 76. If the board construes a statute adversely to the contention of the tax commission, the commission shall be deemed to acquiesce in the construction so adopted unless the commission seeks review of the order or decision of the board so construing the statute. The construction so acquiesced in shall thereafter be followed by the commission.

(f) All reports, findings, decisions and opinions of the board, and all evidence received by the board, including a transcript of any report of the proceedings, shall be open to the inspection of the public, except that the originals of books, documents, records, labels, diagrams, and other exhibits introduced in evidence before the board, may be withdrawn from the custody of the board in such manner and upon such terms as the board may, in its discretion, prescribe.

(6) APPEALS TO BOARD. (a) Any person who has filed an application for abatement or a claim for refund with the tax commission or assessor of incomes and who is aggrieved by a determination of the commission or assessor denying such application for abatement or claim for refund, may, within thirty days after such denial but not thereafter, file a petition for review of the action of the commission or assessor and three copies thereof with the clerk of the board, and shall serve a copy thereof upon the tax commission, and in the case of petitions by persons other than corporations, upon the assessor of incomes of the proper county. Within thirty days after the service of said petition upon it the tax commission shall file an original and three copies of an answer to said petition with the clerk of the board and shall serve one copy thereof on the petitioner or his attorney or agent. Within thirty days after service of such answer, the petitioner may file and serve a reply in the same manner as the petition is filed. Any person entitled to be heard

by the board under section 76.08 or section 76.43 may file a petition with the board within the time specified in said sections. Such papers may be served as a circuit court summons is served or by registered mail.

(b) The petition shall set forth specifically the facts upon which the petitioner relies, together with a statement of the propositions of law involved, and shall be in such form as the board shall by rule designate. After an answer is filed in the manner provided in paragraph (a) of this subsection, the matter shall be regarded as at issue and the board shall set it for hearing. Petitions and answers may be amended under rules to be prescribed by the board. [1939 c. 412]

Note: As to disposition of appeals pending before the tax commission before its reorganization in 1939 under 71.12 and 71.15, Stats. 1937, and appeals pending before county boards of review, and matters determined by said boards but not appealed, see 1939 c. 412 s. 7.

73.015 Review of determination of Wisconsin board of tax appeals. (1) The provisions of this section shall be the sole and exclusive remedy for review of any decision or order of the Wisconsin board of tax appeals, except as otherwise provided in chapter 76, and no person shall contest, in any action or proceeding, any matter reviewable by the board unless such person shall first have availed himself of a hearing before the board as provided in section 73.01.

(2) Appeals from determinations of the board may be taken within thirty days from the date of entry of the order or decision of the board, and not thereafter, by serving a notice of appeal upon the opposing party and filing the original thereof with the clerk of the board. Appeals may be taken by the tax commission, by any other party to the proceeding before the board, or by both the commission and such party.

(3) Appeals involving taxes of corporations shall be taken to the circuit court for Dane county and appeals involving taxes of persons other than corporations shall be taken to the circuit court of the county where the taxpayer resides; except that appeals involving taxes of nonresident individuals or fiduciaries shall be taken to the circuit court of the county which includes the situs of the property or income assessed, or if there be more than one such county to the circuit court of any one of such counties.

(4) Every such notice of appeal shall specify the order or decision from which the appeal is taken and shall set forth the objections to such order or decision, the ultimate facts upon which the appellant relies, and the propositions of law involved. Upon the filing of said notice the clerk of the board shall promptly return to the court the original or a certified or photostatic copy of all documents, papers, evidence, statements and exhibits on file with the board in the matter and all testimony taken therein.

(5) Within thirty days after service of such notice of appeal the opposing party or respondent shall serve an answer upon the appellant, or counsel for the appellant, to the objections raised on such appeal and upon the service and filing of such answer the appeal shall be regarded as at issue. Said appeal may thereupon be brought on for hearing by either party upon the record made before the board of tax appeals and not otherwise, on ten days' notice to the other, subject however to the provisions of law for the calling in of another judge to preside at such hearing. Upon such hearing the court shall disregard any irregularity, informality or omission not affecting the legal groundwork of the tax and shall enter an order confirming the decision or order of the board and directing judgment in accordance with the terms of said order unless it shall appear that such assessment was otherwise, in whole or in part, illegal and in all actions and proceedings to test the validity of any such assessment the proceedings of the board of tax appeals, the tax commission and the assessor of incomes shall be presumed to be legal and the determination of the board shall not be impaired, vitiated or set aside upon any grounds not affecting the legal groundwork of the tax. If the court shall find that such assessment is, in whole or in part, illegal or that the taxpayer has been over or under assessed, it shall direct the board to make the necessary corrections in its decision or order.

(6) Either party may appeal to the supreme court within thirty days after the entry of the order of the court in the manner provided for from appeals from a judgment of the circuit court and the matter shall be heard in the same manner as in other cases on appeal to the supreme court. If no such appeal is taken within such period the clerk of the court shall forthwith certify the record and the decision of the court to the clerk of the board of tax appeals and the board shall enter an order in accordance with the decision of the court and shall notify the parties to the appeal. If the circuit court construes a statute adversely to the contention of the tax commission, the commission shall be deemed to acquiesce in the construction so adopted unless an appeal to the supreme court is taken, and the construction so acquiesced in shall thereafter be followed by the commission. [1939 c. 412]

73.02 Department of taxation. (1) **CREATION.** There is created a state department of taxation which shall consist of a commissioner of taxation and such other officers and employes as may be hereinafter authorized.

(2) **COMMISSIONER OF TAXATION.** The governor by and with the advice and consent of the senate shall appoint a commissioner of taxation, who shall serve for a six-year term and until his successor has been appointed and qualified, except that the commissioner to be initially appointed shall be appointed for a term to expire on the first Monday in May, 1945. The initial appointment shall be made within five days after the effective date of this section, and successors shall be appointed at least thirty days prior to the expiration of the term to be filled by such appointment and during the biennial session of the legislature within which the term of the commissioner then holding office shall expire. Vacancies shall be filled in the manner provided in section 17.20. The commissioner shall take and file the official oath before entering upon the performance of his duties. Such appointments shall be made on the basis of recognized and demonstrated interest in and knowledge of the problems of taxation and shall be made without regard to party affiliation, or because of interest in any special organized group. The commissioner shall receive an annual salary of seven thousand dollars and there shall be provided for the use of the department of taxation adequate offices or rooms in the state capitol or elsewhere in the city of Madison.

(3) **DIVISIONS OF DEPARTMENT OF TAXATION.** The department of taxation shall consist of the following divisions:

(a) The division of general administration, statistics, research and municipal accounting.

(b) The division of general and special property.

(c) The division of income taxation, inheritance taxation and gift taxation.

(d) Such other divisions as may be found necessary by the commissioner for the effective administration of the department.

(e) The commissioner may allocate and reallocate functions, powers and duties among the divisions within the department.

(4) **DIVISION HEADS.** The commissioner shall appoint a single head for each of the divisions enumerated in subsection (3) of this section. Each division head shall be appointed on the basis of recognized interest, training and experience in and knowledge and understanding of the problems and needs of the field in which his division operates. The head of the division of general administration, statistics, research and municipal accounting may be appointed under the provisions of chapter 16, or may be appointed without regard to the provisions of said chapter. Heads of other divisions shall be appointed under the provisions of chapter 16 from among those persons who are employes of the tax commission at the effective date of this section or are otherwise eligible for such appointment under chapter 16.

(5) **DEFINITIONS.** The words "tax commission" and "state tax commission" and the word "commission", when used to designate the tax commission or state tax commission, shall mean the department of taxation.

(6) **FUNCTIONS, HOW EXERCISED.** The functions, powers and duties imposed by law upon the tax commission or the department of taxation may be exercised by the commissioner of taxation, by the head of the division having charge of the field within which the function, power or duty lies, or by any employe of said division duly authorized by the commissioner. [1939 c. 412]

Note: Sec. 6, ch. 412, Laws 1939, as to the status of the personnel of the tax commission upon creation of the new department of taxation, is construed in State ex rel. Anderson v. Barlow, 235 W 169, 292 NW 290.

73.03 Powers and duties defined. It shall be the duty of the commission, and it shall have power and authority:

(1) To have and exercise general supervision over the administration of the assessment and tax laws of the state, over assessors, boards of review, supervisors of assessments, and assessors of incomes, and over the county boards in the performance of their duties in making the taxation district assessment, to the end that all assessments of property be made relatively just and equal at full value and that all assessments of income may be legally and accurately made in substantial compliance with law.

(2) To confer with, advise and direct assessors, boards of review, county boards of assessment and assessors of incomes as to their duties under the statutes of the state.

(3) To direct proceedings, actions and prosecutions to be instituted to enforce the laws relating to the penalties, liabilities and punishment of public officers, persons, and officers or agents of corporations for failure or neglect to comply with the provisions of the statutes governing the return, assessment and taxation of property; and to cause complaints to be made against assessors, members of boards of review, assessors of incomes, and members of county boards, or other assessing or taxing officers, to the proper circuit judge for their removal from office for official misconduct or neglect of duty.

(4) To require district attorneys to assist in the commencement and prosecution of actions and proceedings for penalties, forfeitures, removals and punishment for violations of the laws of the state in respect to the assessment and taxation of property, in their respective counties.

(5) To collect annually from all town, city, village, county and other public officers information as to the assessment of property, collection of taxes, receipts from licenses and other sources, the expenditure of public funds for all purposes, and such other information as may be needful in the work of the commission, in such form and upon such blanks as the commission shall prescribe; and it shall be the duty of all public officers so called upon to fill out properly and return promptly to the commission all blanks so transmitted. To examine all town, village, city and county records for such purposes as are deemed needful by the commission. To publish annually the information collected, with such compilations, analyses or recommendations as may be deemed needful.

(6) In its discretion to inspect and examine or cause an inspection and examination of the records of any town, city, village or county officer whenever such officer shall have failed or neglected to return properly the information as required by subdivision (5) of this section, within the time set by the tax commission. Upon the completion of such inspection and examination the tax commission shall transmit to the clerk of the town, city, village or county a statement of the expenses incurred by the tax commission to secure the necessary information. Duplicates of such statements shall be filed in the office of the secretary of state and state treasurer. Within sixty days after the receipt of the above statement, the same shall be audited, as other claims of towns, cities, villages and counties are audited, and shall be paid into the state treasury, in default of which the same shall become a special charge against such town, city, village or county and be included in the next apportionment or certification of state taxes and charges, and collected with interest at the rate of ten per cent per annum from the date such statements were certified by the commission, as other special charges are certified and collected.

(7) The officers responsible for the furnishing of the information collected pursuant to this section, shall be jointly and severally liable for any loss the town, city, village or county may suffer through their delinquency; and no payment shall be made them for salary, or on any other accounts, until the cost of such inspection and examination as provided above shall have been paid into the town, city, village or county treasury.

(8) To require individuals, partnerships, companies, associations and corporations to furnish information concerning their capital, funded or other debt, current assets and liabilities, value of property, earnings, operating and other expenses, taxes and all other facts which may be needful to enable the commission to ascertain the value and the relative burdens borne by all kinds of property in the state.

(9) To summon witnesses to appear and give testimony, and to produce records, books, papers and documents relating to any matter which the commission shall have authority to investigate or determine.

(10) To cause the deposition of witnesses residing within or without the state or absent therefrom, to be taken, upon notice to the interested party, if any, in like manner that depositions of witnesses are taken in civil actions pending in the circuit court, in any matter which the commission shall have authority to investigate or determine.

(11) To visit the counties in the state, unless prevented by other necessary official duties, for the investigation of the work and the methods adopted by local assessors, boards of review, supervisors of assessments and county boards, in the assessment, equalization and taxation of real and personal property.

(12) To carefully examine into all cases where evasion or violation of the laws for assessment and taxation of property is alleged, complained of or discovered, and to ascertain wherein existing laws are defective or are improperly or negligently administered.

(13) To investigate the tax systems of other states and countries and to formulate and recommend such legislation as may be deemed expedient to prevent evasion of assessment and tax laws and to secure just and equal taxation and improvement in the system of taxation in the state.

(14) (a) To inquire into the system of accounting of public funds in use in towns, villages, cities and counties; to devise, prescribe and at the request of any town, village, city, county, school district or board of education, to install a system of accounts which shall be as nearly uniform as practicable; provided, that when so installed the system shall be retained by the town, village, city, county, school district or board of education; and to audit the books of the town, village, city, county, school district or board of education upon the request of the town or village board, city council, county board, school district or board of education, or upon its own motion. Nothing herein shall be construed to be exclusive and prevent a local governing body from employing an auditor of its own choice duly licensed under chapter 135.

(b) It shall be the duty of the commission to establish a scale of charges for the installation of systems of accounts and for audits, when such installation or audit is requested by a town, village, city, county, school district or board of education. Upon the completion of such work the commission shall transmit to the clerk of the town, village, city, county, school district or board of education, a statement of such charges. Duplicates of such statements shall be filed in the offices of the secretary of state and state treasurer. Within sixty days after the receipt of the above statement of charges, the same shall be audited as other claims against towns, villages, cities, counties, school districts and boards of education are audited, and shall be paid into the state treasury, in default of which the same shall become a special charge against such town, village, city, county, school district or board of education, and be included in the next apportionment or certification of state taxes and charges, and collected, with interest at the rate of ten per cent per annum from the date such charges were certified by the commission, as other special charges are certified and collected.

(c) The municipal accounting division shall assist local units of government to install improved budgetary methods, and no charge shall be made for such assistance. Such division shall also upon request transmit proposed basic budget forms to each local unit of government.

(15) To consult and confer with the governor of the state upon the subject of taxation, the administration of the laws in relation thereto and the progress of the work of the commission, and to furnish the governor from time to time such assistance and information as he may require.

(16) To transmit to the governor and to each member of the legislature, thirty days before the meeting of the legislature, the report of the commission showing all the taxable property in the state and the value of the same in tabulated form with recommendations for improvement in the system of taxation in the state, together with such measures as may be formulated for the consideration of the legislature.

(17) To disseminate from time to time, in such manner as shall best be calculated to attract general public attention, facts and data concerning public expenditures, sources of revenue, responsibility for levies, the value and relative tax burdens borne by different classes of property, and other useful and valuable information concerning the subject of taxation and public finance.

(18) To exercise and perform such further powers and duties as may be granted to or imposed upon the commission by law.

(19) To inquire into the system of accounting of funds in use in districts organized under the provisions of chapter 89; to devise and prescribe a system of accounts for such districts which shall be as nearly uniform as practicable, and to audit the books of any such district.

(20) To investigate all delinquent personal property, and income taxes and surtaxes in the several counties of the state and the possibility of the collection thereof and to require taxing officials, including town treasurers, county treasurers, sheriffs and district attorneys of their respective counties to institute proceedings, actions and prosecutions for the collection of such delinquent taxes to the end that the amount of such delinquent taxes shall be reduced to the minimum. In carrying out the provisions of this subsection the tax commission is empowered to examine or cause to be examined by any agent, employe or representative designated by it for that purpose, any books, papers, records or memoranda of any corporation, copartnership or individual, bearing upon the matter of the collection of any such delinquent taxes, and may require the attendance of the officials of any corporation, or of any other person having knowledge in the premises, and may take testimony and require proof material for their information upon any matter that they may deem of value for the purpose of enforcing the payment of such delinquent taxes. Said tax commission is further empowered to do and perform such other duties and adopt such other procedure as may be necessary to carry out the provisions of this subsection, and to direct that proceedings, actions and prosecutions be instituted to enforce the laws relating to the collection of such delinquent taxes of every kind and nature; to this end the legal department of the state shall, upon the request of the tax commission, conduct such actions, proceedings, or prosecutions, or assist the local town, city, village or county officials therein.

(21) The state tax commission shall submit in their biennial report the amount of income tax collected for each county in the state, and shall designate the several general classes of property from which the incomes were received, the cost to the state and each county for the administration of the law, and all such facts as shall be required to give a definite understanding of the financial operations of the law.

(22) To appear by its counsel and represent the state in all matters before the board of tax appeals. Except as provided in chapter 72, the attorney-general shall appear for the tax commission in all courts, but with the consent of the attorney-general a member of the staff of the commission may appear for the commission and in income tax matters

involving appeals of persons other than corporations the district attorney shall also appear on behalf of the commission. [1935 c. 414; 1939 c. 412, 483; 1939 c. 513 s. 25; 1941 c. 221]

Note: Tax commission is without power to pass upon constitutionality of tax exemption statute. 26 Atty. Gen. 152.

County board may provide for annual audit of books by tax commission under (14) by enactment of ordinance as well as by resolution. 28 Atty. Gen. 367.

73.04 Hearings, witnesses. (1) **CONTEMPTS.** In case any person shall unlawfully fail to obey any subpoena to appear before said commission or before the board of tax appeals, or shall unlawfully refuse to testify, such failure or refusal shall be reported to the attorney-general, who shall thereupon institute contempt proceedings against such person.

(2) **FEEES.** Officers who serve subpoenas, and witnesses attending hearings at the instance of the commission, shall receive like compensation as officers and witnesses in the circuit court. Such compensation shall be charged to the proper appropriation for the tax commission.

(3) **SPECIAL INVESTIGATIONS.** The tax commission may, in its discretion, appoint one of its members, or any employe and give such person power, to act for it to investigate and make report to the tax commission upon any matter upon which the tax commission is required to act, and such member or employe shall have power and authority to issue subpoenas to compel the attendance of witnesses or parties, and the production of books, papers or records, and to hold hearings, administer oaths to witnesses, take testimony and perform all other duties necessary to bring such matter before the tax commission for final adjudication and determination. [1939 c. 412]

73.05 Assessment districts; assessors; supervisors; duties. (1) The state shall be divided into income assessment districts, property assessment districts, by the tax commission, but in no instance shall a county be divided.

(2) There shall be selected and appointed by the tax commission an assessor of incomes for each income assessment district and a supervisor of assessments for each property assessment district in the state. Wherever it may be practicable in the interests of economy and efficiency, the tax commission may appoint the same person to execute the duties of assessor of incomes and supervisor of assessments in one district. Each assessor or supervisor shall be a citizen and an elector of this state, but need not be a resident of the district in which he is appointed to serve; provided, that so far as practicable, preference shall be given in making such appointments to residents of the districts.

(3) The tax commission may in its discretion transfer any assessor of incomes or supervisor of assessments from one district to another.

(4) Each assessor of incomes and supervisor of assessments shall be under the complete direction and control of the tax commission, and shall make such reports to the commission, and to such other bodies and perform such other duties, as the commission shall direct. The supervisor of assessments shall meet with the equalization committee of the county board not later than September first in each year pursuant to five days' notice of the time and place of such meeting mailed to the clerk of each town, city and village in such county for the purpose of considering his taxation district values before referring such values to the tax commission for its approval for submission to the county board. [1933 c. 222 s. 1, 2; 1937 c. 389; 1939 c. 99]

73.06 Supervision of assessments; supervisors; appointments and duties. (1) The tax commission, through its employes called supervisors of assessments and deputy supervisors of assessments, shall have full and complete supervision and direction of the work of the local assessors. It shall annually, at a time which in its judgment is best calculated to obtain the ends sought, call a meeting of all such local assessors for each county for conference and instruction relative to their duties in the valuation and assessment of property. The tax commission may also call a similar meeting of local clerks and such other officials as seems advisable for conference and instruction relative to their duties in the valuation and assessment of property. Each such official upon notice by mail from the supervisor shall attend such meeting, and shall receive therefor the sum of three dollars, and also six cents per mile for travel from his residence to the county seat and return. Such compensation shall be paid out of the treasury of the county in which such local official resides upon the certificate of the supervisor of assessments showing such attendance and travel, in like manner as certificates of witnesses and jurors are paid.

(2) The tax commission, its supervisors and deputy supervisors of assessments shall have access to all public records, books, papers and offices throughout each district and shall make a full and complete examination of them and investigate all other matters and subjects relative to the assessment and taxation of general property therein.

(3) The tax commission, its supervisors and deputy supervisors of assessments shall examine and test the work of assessors during the progress of their assessments and ascer-

tain whether any of them is assessing property at other than full value or its omitting property subject to taxation from the roll. The commission and such supervisors and deputy supervisors shall have the rights and powers of a local assessor for the examination of persons and property and for the discovery of property subject to taxation. If any property has been omitted or not assessed according to law, they shall bring the same to the attention of the local assessor of the proper district and if such local assessor shall neglect or refuse to correct the assessment they shall report the fact to the board of review.

(4) Whenever the tax commission ascertains, or has good reason to believe, that any assessor is guilty of a violation of law, it is authorized to make complaint to the presiding judge of the circuit court for the removal of such assessor. The district attorney shall attend and prosecute such proceedings for removal.

(5) The tax commission through its supervisor of assessments shall make a report to the county board of each county showing in detail the work of local assessors in their several districts, the failure, if any, of such assessors to comply with the law, the relative assessed and full value of property in each taxation-district, and all such information and statistics as may be obtained which will be of assistance to the county board in determining the relative value of all taxable property in each taxation-district in the county. Such report shall be filed with the county clerk at least fifteen days before the annual meeting of the county board. The county clerk shall cause to be printed not less than two hundred copies of such report, one of which shall be mailed immediately by the county clerk to each member of the county board. Not less than six copies of such printed report, together with all statistics accompanying the same, shall be filed with the tax commission.

(7) The tax commission shall call a meeting of the supervisors of assessments at the capitol at a specified time in each year, for a conference on the subjects of taxation and the administration of the laws, and for the instruction of such officers in their duties. [1933 c. 222 s. 2; 1937 c. 389]

73.07 Salaries of assessors and supervisors; offices; supplies; expenses. (1) The salaries of the assessors of incomes and supervisors of assessments, and their deputies and assistants, shall be fixed by the tax commission.

(2) The county board of any county when requested to do so by the tax commission 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 tax commission as provided by section 71.10. Such expense shall be paid by the county furnishing the same unless such county be 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 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, 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. Rent of offices located in any courthouse or the heat, light and janitor service connected therewith shall not be part of the expense to be borne by all the counties of the district but shall be paid solely by the county in which the offices are located. Any county may also agree with the tax commission 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 shall fail or refuse to furnish such quarters, equipment and supplies for the use of the assessor of incomes or supervisor of assessments as herein provided, the tax commission 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 tax commission, shall in the first instance, be paid out of the state treasury as other claims against the state are audited and paid, and the tax commission shall certify to the secretary of state the part of such amount chargeable against each county and these amounts shall be included by the secretary of state 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 section 73.05 shall have, at the request of the tax commission or assessor of incomes or supervisor of assessments, provided such district with furniture, fixtures, office equipment or office supplies, and any other county in the district shall fail or refuse to pay its proper proportion thereof the amount shall be paid by the tax commission and certified to the secretary of state to be certified by him as a special charge against such county in the manner provided in the preceding sentence of this section.

(3) The county board of any county shall also provide rooms as provided in subsection (2) of this section 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. [1933 c. 222 s. 2; 1933 c. 367 s. 3; 1933 c. 450 s. 5; 1935 c. 414; 1939 c. 412]

73.08 to 73.14 [*Renumbered sections 70.78 to 70.84 by 1929 c. 263 s. 4*]