

No. 513, A.]

[Published May 16, 1901.

CHAPTER 379.

AN ACT providing for the punishment of assessors and taxpayers for asking, accepting, soliciting or giving bribes, favors or rewards in the matter of the assessment or valuation of property, imposing forfeitures for violation of law by assessors or boards of review and declaring contracts void made to influence the valuation of property for taxation.

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

Penalty for solicitations by assessor. SECTION 1. Any assessor who shall ask, solicit or receive from the owner of property situated in and liable to assessment in his assessment district, or the agent or attorney of such owner any reward, favor, money or other thing of value for the valuation or assessment of said property of such owner, at less than the true cash value thereof or at a lower value than such property should have been assessed, shall be punished by imprisonment in the county jail not more than six months or by fine not exceeding five hundred dollars.

Penalty for soliciting or approaching assessor. SECTION 2. Any person who shall ask or solicit any trade or business of or from the owner of any property situated in and liable to assessment in his assessment district, or the agent, attorney or any member of the family of such owner, in pursuance of any agreement expressed or implied, that in consideration of such trade or business, in whole or in part or otherwise, the said property of such owner shall be valued or assessed at less than the cash value thereof, or less than the property would otherwise be valued and assessed, shall be punished by imprisonment in the county jail not more than six months or by a fine not exceeding five hundred dollars.

Offers of rewards, etc., to assessor or member of board of review; penalty for. SECTION 3. Every person who shall offer to give or shall give directly or indirectly, to any assessor, or member of a board of review, or for his use or benefit, any reward, money or other thing of value, to assess or value the property of such person at less than its true cash value or lower than it should be assessed or valued, shall be punished by imprisonment in the

county jail not more than six months or by a fine not exceeding five hundred dollars.

Penalty for intentional under-valuations by assessor. SECTION

4. Any assessor who shall intentionally fix the value of any property assessed by him at less or more than the true value thereof prescribed by law for the valuation of the same, or shall intentionally omit from assessment any property liable to taxation in his assessment district, or shall otherwise intentionally violate or fail to perform any duty imposed upon him by law relating to the assessment of property for taxation, shall forfeit to the state not less than fifty dollars nor more than two hundred and fifty dollars.

By member of board of review. SECTION 5. Any member of the board of review of any assessment district who shall intentionally fix the value of any property assessed in such district, or shall intentionally agree with any other member of such board to fix the value of any of such property at less or more than the true value thereof prescribed by law for the valuation of the same, or shall intentionally omit or agree to omit from assessment, any property liable to taxation in such assessment district, or shall otherwise intentionally violate or fail to perform any duty imposed upon him by law relating to the assessment of property for taxation, shall forfeit to the state not less than fifty nor more than two hundred and fifty dollars.

Civil liability of assessor or member of board of review. SECTION 6. If any assessor or any member of the board of review of any assessment district shall be guilty of any violation or omission of duty as specified in sections 4 and 5 of this act, he shall be liable in damages to any person or persons who may sustain loss or injury thereby, to the amount of such loss or injury; and any person sustaining such loss or injury shall be entitled to all the remedies given by law in actions for damages for tortious or wrongful acts.

SECTION 7. This act shall take effect and be in force, from and after its passage and publication.

Approved May 13, 1901.