

No. 381, S.]

[Published May 18, 1903.

## CHAPTER 284.

AN ACT relating to assessments and amendatory of sections 1056 and 1061, statutes of 1898.

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

**Assessor not bound by sworn statement; notice of larger assessment, how given.** SECTION 1. Section 1056 of the statutes of 1898 is hereby amended by adding thereto the following: The making of the sworn statement required by this section shall not be binding or conclusive upon the assessor and shall not impair or affect the power and authority conferred upon him by the provisions in section 1055. If any person shall be assessed a greater sum for moneys and credits than the amount shown in the statement of such person duly subscribed and sworn to as above required, the assessor shall give to such person written notice of the amount of such assessment at least six days before the first or some adjourned meeting of the board of review. Such notice may be in the following or an equivalent form: To .....: You are hereby notified that your assessment for moneys and credits in my assessment district for the year 19.. is the sum of \$.....

.....,  
Assessor of the town (city or village) of .....  
Such notice may be delivered personally or by mail, or by leaving the same at the residence or place of business of the person to be notified in the presence of a member of his family or of some person employed in such place of business, of suitable age and discretion. The assessor shall make a written statement or memorandum showing the names of all persons so notified and briefly indicating the date and mode of delivery of each such notices and return the same to the board of review. A failure to give such notice shall not affect the validity of the assessment.

**Objections must be presented to board of review.** SECTION 2. Section 1061 of the statutes of 1898 is hereby amended by adding thereto the following: No person shall be allowed in any action or proceeding to question the amount or valuation of per-

snal property assessed to him unless in person or by agent he shall have first presented his objections thereto before the board of review of the district in which such assessment was made and in good faith presented evidence to such board in support of such objections and made full disclosure before said board, under oath, of all his personal property liable to assessment in such district and the value thereof, except when prevented from making such presentation and disclosure by a failure to give the notice required by section 1056 or by other omission of duty on the part of the assessor or of such board.

SECTION 3. This act shall take effect and be in force from and after its passage and publication.

Approved May 15, 1903.

No. 380, S.]

[Published May 18, 1903.

## CHAPTER 285.

AN ACT to amend subdivision 2 of section 9 of chapter 439, laws of 1901, relating to special state aid for graded schools.

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

**Length of school year; average daily attendance.** SECTION 1. Subdivision 2 of section 9 of chapter 439, laws of 1901, is hereby amended by striking out the words "each department" and inserting in lieu thereof the following: "at least three departments in schools of the first class and both departments in schools of the second class," so that said subdivision when so amended shall read as follows: Length of school year; average attendance. 2. Schools shall be maintained in the district receiving such aid, at least nine school months, including legal holidays, in each and every department. At least three departments in schools of the first class and both departments in schools of the second class shall have an average daily attendance of not less than fifteen pupils for the entire school year, to entitle the school to state aid.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved May 15, 1903.