each officer to whom such certified copy shall have been forwarded.

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

Approved June 6, 1913.

No. 455, S.]

[Published June 9, 1913.

## CHAPTER 443.

AN ACT to repeal sections 772a, 772b, 772c and 772l of the statutes, relating to the office of county supervisor of assessment and section 1087m—25 of the statutes abolishing the office of county supervisor of assessment and prescribing further duties for the assessor of incomes; and to renumber, revise and amend sections 772d, 772e, 772f, 772g, 772h, 772i and 772j of the statutes, prescribing the duties of the assessor of incomes.

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

Section 1. Sections 772a, 772b, 772c, 772l and 1087m—25 of the statutes are repealed.

Section 2. Subsection 4 of section 1087m—8 of the statutes is amended by adding thereto at the end thereof the following words: "He shall be under the direction and control of the state tax commission, and shall make such reports to the commission, to the county board of review and the county board of supervisors, and perform such other duties, as the commission shall direct."

Section 3. Sections 772d, 772e, 772f, 772g, 772h, 772i and 772j of the statutes are renumbered, revised and amended to read: Section 1087b. (1) The assessor of incomes shall have full and complete supervision and direction of the work of the town, city and village assessors of the county or counties within his assessment district and shall annually, on or before the last Tuesday of April, call a meeting for each such county of all such local assessors for conference and instruction relative to their duties in the valuation and assessment of all property subject to taxation. Each such local assessor, upon notice by mail from said assessor of incomes 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 returning. Such compensation shall be paid out of the treasury of the county in which such local assessor resides upon the certificate of the assessor of incomes showing such attendance

and travel, in like manner as certificates of witnesses and jurors are paid.

- (2) The assessor of incomes shall have access to all public records, books, papers and offices throughout his 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 property in the several towns, villages and cities contained therein; and for that purpose he shall visit each such town, village and city as often as may be necessary during each year.
- (3) The assessor of incomes shall examine and test the work of assessors during the progress of their assessments and ascertain whether any of them is assessing property at other than full value or is omitting property subject to taxation from the He 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, and shall have the power to personally value and reassess any property previously assessed by the local assessor. If he shall ascertain that any property has been omitted or not assessed according to law, he 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 he shall report the fact in writing to the clerk of the proper board of review at or before the meeting of such board and such clerk shall lay the same before said board of review for its action.
- (4) Whenever the assessor of incomes ascertains, or has good reason to believe, that any assessor is guilty of a violation of law, he 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 assessor of incomes shall make a report to the county board of each county within his assessment district showing in detail the work of local assessors in their several districts, the failure, if any, of such assessors or property owners to comply with the law, the relative assessed and true value of property in each local assessment district, and all such information and statistics as he may obtain which will be of assistance to the county board in determining the relative value of all taxable property in each town, city and village 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 state tax commission.

- (6) The county board, upon its own motion, may direct the assessor of incomes to make a reassessment of all the taxable property in any local assessment district for any year, and to report the same in the form of an assessment roll to the county board at its next annual session. In making such reassessment, the value of the property shall be fixed, as nearly as may be, as of the time the original assessment was made, and he shall have the powers and be governed by the rules provided by law for local assessors in the assessment of property for taxation. In case the aggregate valuation of taxable property as determined by such reassessment, shall be ten per cent or more in excess of the aggregate valuation thereof as fixed by the original assessment, the expense of making such reassessment, not exceeding five dollars per day for each day necessarily and actually spent in making the same, shall be charged to such local assessment district in the next apportionment thereto of county taxes.
- (7) The state tax commission shall call a meeting of the assessors of incomes at the capitol at a specified time in the month of January 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. The actual and necessary expenses of each such officer in such attendance shall be audited and paid out of the state treasury in the same manner as other expenses of said assessors are audited and paid.

SECTION 4. This act takes effect when published.

Approved June 6, 1913.

No. 457, S.]

[Published June 9, 1913.

## CHAPTER 444.

AN ACT to amend sections 1416-15 and 1416-17 of the statutes, relating to public health.

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

Section 1. Sections 1416—15 and 1416—17 of the statutes are amended to read: Section 1416—15. Whenever a health officer shall know, suspect, or be informed of the existence of any communicable disease, dangerous to the public health, it shall be the duty of such health officer, or deputy, to at once examine such case, or eases of alleged communicable disease, dangerous to the public health. • • • The health officer