

2. The county clerk of any county in which there shall be a city of the first class shall deliver his certificates of apportionment of taxes and statement of the names of persons in said city subject to an income tax to the tax commissioner instead of the city clerk of such city.

SECTION 2. All acts or parts of acts including the provisions of any special city charter insofar as they contravene the provisions of this act are hereby repealed.

SECTION 3. This act shall be in force from and after December 15th, 1915.

Approved July 29, 1915.

No. 538, S.]

[Published July 31, 1915.

### CHAPTER 473.

AN ACT to create section 1030m of the statutes relating to the powers and duties of the board of assessors in cities of the first class.

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

SECTION 1. There is added to the statutes a new section to read: Section 1030m. 1. In all cities of the first class whether organized under general or special charter, the several assessors shall deliver their respective assessment rolls to, and file the same with the tax commissioner, or other head of the assessment department of such city, on the last Monday of June in each and every year.

2. Upon receipt of the rolls of the several assessors, together with their valuations and assessments of real and personal property, the said tax commissioner shall thereupon give notice by publication in the official papers of said city, for ten days, that on a certain day therein named for each assessment district, the assessment roll for said assessment district will be open for the examination of 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 valuations 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 of this section, 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 of this section 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 1061 of the statutes.

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, or other head of the assessment department, 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 once 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 whatsoever 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 2. All acts or parts of acts, including the provisions of any special charter insofar as they contravene the provisions of this act, are hereby repealed.

SECTION 3. This act shall take effect upon passage and publication.

Approved July 29, 1915.