83.08. Lands permanently acquired shall be held in the name of the state.

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

Approved June 19, 1931.

No. 104, A.]

[Published June 22, 1931.

CHAPTER 296.

AN ACT to create section 70.87 and to amend sections 60.19 and 61.19 and paragraph (a) of subsection (1) of section 62.09 of the statutes, relating to a county system of assessment in counties operating under the commission form of county government.

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

Section 1. A new section is added to the statutes to read: 70.87 (1) Any county operating under the commission form of county government under section 59.95 may, by resolution of the county board of commissioners, provide for a county system of assessment and appoint a county assessor in the manner provided in this section. Such resolution shall in no case take effect until sixty days after its adoption. If a petition for a referendum on such resolution is filed with the county clerk within sixty days after adoption, the question whether such resolution shall take effect shall be submitted to the electors at the next ensuing election in such county in the manner provided by law.

- (2) Any such county which shall have adopted a county system of assessment, after operating under such system for three years or more, may, by a resolution of its county board of commissioners submitted to a referendum vote of the electors of said county and approved by a majority of those voting thereon, return to the local system of assessment.
- (3) At the meeting following the taking effect of a resolution for a county system of assessment and at the annual meeting every four years thereafter, the county board of commissioners shall appoint a county assessor. The county assessor shall be a resident of the county. The person so appointed shall enter upon the duties of his office on the first day of January next following

his appointment and shall hold office for a term of four years and until his successor is appointed and qualifies, unless sooner removed as hereinafter provided. Vacancy in the office of the county assessor may be filled by the county board at any regular or duly called special meeting in the same manner and under the same conditions as the original appointment. Before entering upon the duties of his office the county assessor and his deputies shall take and file with the county clerk an oath of office; and the county assessor shall execute and file a bond to the county in the penal sum of twenty-five hundred dollars, conditioned for the faithful performance of his duties.

- (4) The salary of the county assessor shall be fixed by the county board of commissioners, and he shall be reimbursed for his actual traveling expenses necessarily incurred in the performance of his duties. The county board of commissioners shall provide and furnish a suitable office in the courthouse or in some other suitable and convenient building at the county seat for the use of the county assessor, and furnish all necessary blanks, stationery and supplies at the expense of the county.
- (5) The county assessor shall devote his entire time to the duties of his office and shall not engage in any other business, occupation or pursuit during his term of office. He shall make a careful and thorough assessment of all the taxable property in his county, in the manner and within the time prescribed by law and shall have and exercise all the powers, perform all the duties and be subject to all the liabilities heretofore conferred upon town, city and village assessors. He may appoint deputies and such clerical and other assistants as may be necessary for that purpose, for such time, in such number and at such compensation as the county board shall prescribe.
- (6) All deputies and such assistants shall be reimbursed for their actual traveling expenses necessarily incurred in the performance of their duties, and all salaries, compensation and expenses herein provided shall be paid by the county at the time and in the manner prescribed for the payment of the salaries and expenses to other county officers. No claim for compensation or reimbursement for expenses shall be allowed by the county board until approved by the county assessor.

- (7) Whenever the word "assessor" is used in the statutes it shall be construed to mean and apply to the county assessor and his deputies.
- (8) All such deputies appointed by the county assessor, while engaged in the performance of their duties, shall have and exercise all the powers and be subject to the duties and liabilities of the county assessor and shall work under his direction and be subject to his control.
- (9) The county board of commissioners in any county which shall have adopted such county system of assessment shall appoint a board of review consisting of three members of the county board who shall hold office for the term of one year. Such board of review shall meet annually at the county courthouse to review assessments pursuant to chapter 70. Members of boards of review shall be compensated on a per diem basis to be fixed by the county board. The provisions of the statutes relating to the duties and powers of the board of review shall apply, so far as applicable, to the board of review appointed hereunder by the chairman of the county board.
- (10) The county assessor shall on or before the first Monday in August, annually, deliver the completed assessment roll and all the sworn statements and valuations of personal property to the clerk of the town, city or village who shall file and preserve the same in his office.
- Section 2. Sections 60.19 and 61.19 and paragraph (a) of subsection (1) of section 62.09 of the statutes are amended to read: 60.19 At the annual town meeting there shall be elected in each town the following officers, viz.: Three supervisors, one of whom shall be designated on the ballots as chairman, a town clerk, a treasurer, an assessor (or two or three, if the town board at their last meeting before such election shall have so ordered), except that no assessor shall be elected in any town in any county which has adopted a county system of assessment as provided in section 70.87, so many constables, not exceeding three, as shall have been ordered by the last preceding annual town meeting. In all counties which contain a population of not less than one hundred thousand such election shall be held biennially in the even-numbered years, and town officers shall hold office for two years. No person not an elector of the town shall hold any town office, and

no person shall hold the offices of treasurer and assessor at the same time.

61.19 At the annual election in each village there shall be chosen the following officers, viz.: A president, a clerk, a treasurer, an assessor, except that no assessor shall be elected in any village in any county which has adopted a county system of assessment as provided in section 70.87, a supervisor, a constable, and a justice of the peace. In villages in counties having a population of at least two hundred and fifty thousand no supervisor shall be elected and the other officers named shall be elected for a term of two years on the first Tuesday of April of each year in which is to be held a general election for state officers. All other officers, except trustees, shall be appointed by the village board at their first meeting after the annual election unless such board shall otherwise provide. No person not a resident elector in such village shall be eligible to any office therein. The village clerk may appoint a deputy clerk for whom he shall be responsible, and who shall take and file the oath of office, and in case of the absence, sickness or other disability of the clerk, may perform his duties and receive the same compensation unless the village board shall appoint a person to act as such clerk.

(62.09) (1) (a) The officers shall be a mayor, treasurer, clerk, comptroller, attorney, engineer, one or more assessors, except that no assessor shall be elected in any city to which a county system of assessment as provided in section 70.87 is applicable, one or more justices of the peace, one or more constables, a health commissioner or board of health, street commissioner, a board of police and fire commissioners, except in cities where not applicable, chief of police, chief of the fire department, a board of public works, a board of education or of school commissioners, except in cities where not applicable, two aldermen and one supervisor from each ward, and such other officers or boards as are created by law or by the council.

SECTION 3. The provisions of section 70.87, and the amendments to sections 60.19, 61.19, and paragraph (a) of subsection (1) of section 62.09 made in this act shall apply to the assessment of the year 1932 and subsequent years.

SECTION 4. This act shall take effect upon passage and publication.

Approved June 19, 1931.

No. 817, A.]

[Published June 22, 1931.

CHAPTER 297.

AN ACT to amend subsection (6) of section 5.08 of the statutes, relating to election notices.

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

SECTION 1. Subsection (6) of section 5.08 of the statutes is amended to read: (5.08) (6) Such clerk shall also forthwith mail copies of such notice to each town, village and city clerk of his county, who shall immediately post copies of the same in at least three public places in each precinct in his town, village or city, designating therein the location of the polling booth in each election precinct. Provided, however, that in cities of the first class in the form of notice required to be prepared and distributed as herein provided, it shall not be necessary to print the location of all polling booths located in such cities but it shall be sufficient merely to designate the location of the particular polling booths of the several precincts of the ward in which such notices are posted.

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

Approved June 19, 1931.

No. 937, A.]

[Published June 22, 1931.

CHAPTER 298.

AN ACT to repeal and recreate that subdivision of section 252.06 of the statutes, relating to the fifteenth judicial circuit.

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

SECTION 1. That subdivision of section 252.06 of the statutes relating to the fifteenth judicial circuit is repealed.

SECTION 2. A new subdivision is added to section 252.06 of the statutes to be denominated and to read: Fifteenth Circuit. In