

ning under section 59.08 (53), if any. Such budget shall also show comparable figures for the 2 preceding years.

SECTION 3. 70.62 (1) of the statutes is amended to read:

70.62 (1) The county board shall also, at such meeting, determine by resolution the amount of taxes to be levied in their county for the year, and also any taxes for postwar planning under section 59.08 (53), and also the amount to be raised by tax in each town, village and city for the support of common schools for the ensuing year, in accordance with the provisions of section 59.075; and by separate resolution adopted by majority of the members of the board not prohibited from voting thereon by section 39.01, determine the amount of tax to be levied to pay the compensation and allowances of the county superintendents of schools and designate therein the cities exempt from taxation therefor.

SECTION 4. Section 3 of this act is emergency legislation and the amendment made thereby to section 70.62 (1) of the statutes shall expire one tax levy year after the termination of the present wars between the United States and her enemies as proclaimed by the Congress or President.

Approved July 6, 1945.

No. 198, A.]

[Published July 10, 1945.

CHAPTER 419.

AN ACT to repeal and recreate 70.35 and 70.36 of the statutes, relating to property inventory returns and providing a penalty. *The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. 70.35 of the statutes is repealed and recreated to read:

70.35 TAXPAYER EXAMINED UNDER OATH OR TO SUBMIT RETURN. (1) To determine the amount and value of any personal property for which any person, firm or corporation should be assessed, any assessor may examine such person or the managing agent or officer of any firm or corporation under oath as to all such items of personal property and the taxable value thereof as defined in section 70.34. In the alternative the assessor may require such person, firm or corporation to submit a return of

such personal property and of the taxable value thereof. There shall be annexed to such return the declaration of such person or of the managing agent or officer of such firm or corporation that the statements therein contained are true.

(2) Such return shall be made on a form prescribed by the assessor, with the approval of the state commissioner of taxation, which form shall provide for a statement in summary schedules of the value of merchants' stock, manufacturers' stock, machinery tools and patterns, furniture, fixtures and equipment, and such other classes of personal property as are not by law exempt. No person, firm, or corporation shall be required to take a detailed physical inventory for the purpose of making the return required by this section.

(3) Each return shall state the class of property and the value thereof as of May 1 as provided in section 70.10 and shall be filed with the assessor on or before May 25 of the year in which such return is received from such assessor. The assessor, for good cause, may allow a reasonable extension of time for filing such return. All returns filed under this section shall be the confidential records of the assessor's office, except that such returns shall be available for use before the board of review hereinafter provided. No return required under this section shall be controlling on the assessor in any respect in the assessment of any property. •

(4) Any person, firm or corporation who refuses to so testify or who fails, neglects or refuses to make and file the return of personal property required by this section shall be denied any right of abatement by the board of review on account of the assessment of such personal property unless such person, firm or corporation shall make such return to such board of review together with a statement of the reasons for the failure to make and file the return in the manner and form required by this section.

(5) In the event that the assessor or the board of review should desire further evidence they may call upon other persons as witnesses to give evidence under oath as to the items and value of the personal property of any such person, firm or corporation.

(6) The return required by this section shall not be demanded by the assessor from any farmer, or from any firm or corporation assessed under chapter 76 or from any person, firm or corporation

whose personal property is not used for the production of income in industry, trade, commerce or professional practice.

(7) If any subsection or paragraph of this section or its application to any person or circumstance shall be held unconstitutional, such decision shall not affect the constitutionality of any other subsection or paragraph, or its application to other persons or circumstances.

(8) This section shall not be applicable to farm products as defined by section 93.01 (10).

SECTION 2. 70.36 of the statutes is repealed and recreated to read:

70.36 FALSE STATEMENT; DUTY OF DISTRICT ATTORNEY. (1) Any person, firm or corporation in this state owning or holding personal property of any nature or description, individually or as agent, trustee, guardian, administrator, executor, assignee or receiver or other representative capacity, which property is subject to assessment, who shall intentionally make a false statement to the assessor of his assessment district or to the board of review thereof with respect to such property, or who shall omit any property from any return required to be made under section 70.35, with the intent of avoiding the payment of the just and proportionate taxes thereon, shall forfeit the sum of \$10 for every \$100 or major fraction thereof so withheld from the knowledge of such assessor or board of review.

(2) It is hereby made the duty of the district attorney of any county, upon complaint made to him by the assessor or by a member of the board of review of the assessment district in which it is alleged that property has been so withheld from the knowledge of such assessor or board of review, or not included in any return required by section 70.35, to investigate the case forthwith and bring an action in the name of the state against the person, firm or corporation so complained of. All forfeitures collected under the provisions of this section shall be paid into the treasury of the taxation district in which such property had its situs for taxation.

(3) The word assessor whenever used in sections 70.35 and 70.36 shall, in cities of the first class, be deemed to refer also to the tax commissioner of any such city.

Approved July 6, 1945.