

No. 704, A.]

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CHAPTER 259.

AN ACT providing for the re-assessment of property for taxation in certain cases where the original assessment is not in substantial compliance with law.

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

When tax commissioner may order re-assessment; hearing; order. SECTION 1. Whenever, upon complaint made and a summary hearing in that behalf had, it shall be made to appear satisfactorily to the commissioner of taxation and the first and second assistant commissioners of taxation that the assessment of property in any assessment district is not in substantial compliance with law and that the interests of the public will be promoted by a re-assessment of such property, said commissioners shall have authority in their discretion to order a re-assessment of all the taxable property in such district to be made by one or more persons to be appointed for that purpose by said commissioners. Notice of such hearing specifying the time and place thereof shall be mailed to the chairman and clerk of the town, president and clerk of the village, or mayor and clerk of the city, which constitutes or includes such assessment district, not less than eight days before the time fixed for such hearing. The order directing such re-assessment and naming the person or persons appointed to make the same shall be filed in the office of the clerk of such district, and a duplicate thereof shall be retained in the office of said commissioners. A copy of such order shall be transmitted to the supervisor of assessment of the county in which such district is located and to each of the persons appointed to make such re-assessment and to serve on the board for the review thereof, which shall be legal notice to such persons, respectively, of their appointment.

Oath of person appointed to make re-assessment; powers and duties; blanks. SECTION 2. The person or persons so appointed to make such re-assessment, without delay, shall severally take and subscribe an oath or affirmation to support the constitution of the United States and of the state of Wisconsin and

faithfully to perform the duties imposed upon him in respect to such re-assessment to the best of his ability, and shall file the same with the commissioner of taxation. Thereupon such person or persons shall proceed with diligence to make a re-assessment of all the taxable property in such district. For that purpose he or they shall have all the power and authority given by law to assessors in such district and shall perform all the duties and be subject to all restrictions and penalties imposed by law upon such assessors. He or they shall have access to all public records and files which may be needful or serviceable in the performance of said duties, and while engaged therein shall be entitled to have custody and possession of the roll containing the original assessment in such district and all property and other statements and memoranda relating thereto. A blank assessment roll and all property statements and other blank forms needful for the purposes of such re-assessment shall be furnished by the county clerk at the expense of the county upon the application of the supervisor of assessment.

Board of review; notice of meeting of. SECTION 3. In the order for such re-assessment said commissioners of taxation shall designate three persons to serve as a board for the correction and review of such re-assessment. As soon as practicable the person or persons making such re-assessment shall inform the clerk of such district of a date on which such re-assessment will be ready for the consideration of such board, which information shall be given in time to enable such clerk to give the notice hereinafter required. The clerk shall thereupon give notice that such board will meet on such date at the place provided by law for the meeting of the regular board of review of such district, specifying such place. He shall record such notice in the record book of proceedings of the board of review of such district after first recording therein the order for such reassessment; he shall post such notice in three conspicuous public places in said district and shall also serve a copy of such notice upon each of the persons named to act as such board and upon the supervisor of assessment if such re-assessment be not made by such supervisor, which posting and service shall be at least one week before the day designated for such meeting. Such service may be by personal delivery to the person to be served or by leaving such copy at his usual place of abode or by mailing the same in a sealed envelope postpaid and directed to such person at his postoffice

address. A memorandum stating the time and place of such posting and the time and manner of such service shall be entered by the clerk in the record aforesaid. Such memorandum, authenticated by the signature of the clerk shall be presumptive evidence of the facts therein stated; and the fact, time, and manner of such posting and service may be proved by any person having knowledge of the facts even though no entry of such memorandum be made.

Meeting of board; oath of members; clerk. SECTION 4. The persons designated to serve as a board to review such re-assessment shall attend at the time and place specified in such notice. A majority of such persons shall constitute a quorum. Before proceeding in such review they shall be sworn by the clerk or by some other person authorized by law to administer oaths, to faithfully and impartially perform their duties in respect to such re-assessment. The clerk of such district shall attend and serve as the clerk of such board at all its sessions and shall perform all the duties required of such clerks at meeting of the regular board of review of such district, except that he shall have no voice in the determinations of such board.

Re-assessment to be laid before board. SECTION 5. The person or persons making such re-assessment shall attend such meeting, shall lay before such board the roll containing the re-assessment of property made by him or them and all property statements, affidavits, and other memoranda in relation thereto, shall furnish the board all information in his or their possession which may be useful in the work of such board, and may give testimony of any facts within his or their knowledge pertinent to any matter under the consideration of such board.

Board to review such assessment; rights of property owner. SECTION 6. Such board shall carefully examine and consider such re-assessment roll and all statements and other information accompanying the same or given in relation thereto. They shall review and correct such re-assessment in like manner as the regular board of review of such district is required to review assessments therein and for that purpose they may adjourn from time to time and shall otherwise have and exercise all the power and authority given by law to boards of review and shall be subject to all the rules and restrictions imposed upon such boards. Any owner of taxable property in such district shall have the right to examine such re-assessment and

shall have all the rights and privileges before such board in respect to such re-assessment that are given by law in respect to any assessment of property in such district.

Re-assessment roll; affidavit of board. SECTION 7. Upon the completion of the work of such board and the incorporation in such re-assessment roll of any corrections and changes ordered by such board, the person or persons making such re-assessment shall make and annex to such roll an affidavit conforming as nearly as may be to the affidavit required by law to be annexed to assessment rolls in such district. Such re-assessment roll when completed shall be filed in the office of the clerk of such district and shall take the place of the original assessment made in such district for said year for all purposes and shall be prima facie evidence of the facts therein stated and of the regularity of all the proceedings culminating therein.

Powers and duties of supervisor of assessments; duties of district attorney. SECTION 8. If such re-assessment shall be made by any person other than the supervisor of assessment of the county in which such district shall be located such supervisor shall have all the authority in respect thereto that is possessed by him in respect to other assessments in his county and, in such case, he shall render what assistance he can practicably to the person or persons making such re-assessment and to the board which shall review the same, the meeting of which board shall be attended by him. The district attorney of the county in which such re-assessment shall be made shall render any legal assistance which may be required in relation thereto or the review thereof upon the request of such supervisor of assessment.

Compensation; witness fees. SECTION 9. The person or persons making such re-assessment and the persons serving upon the board for the review thereof shall receive compensation for their services and expenses at such rate, not exceeding five dollars per day, as may be designated by the commissioners of taxation in the order directing such re-assessment. Any witness directed to be summoned by such board shall be entitled to fees for travel and attendance at the rates allowed by law to witnesses in the circuit court, but shall not be entitled to such fees prior to his attendance and the giving of his testimony. The supervisor of assessment, if not himself appointed to make such re-assessment, shall be entitled to compensation for his services and expenses as supervisor in respect to such

re-assessment at the same rate allowed him for his general services as supervisor; but the time he shall be engaged in such re-assessment and review shall not be taken or considered as any part of the time devoted to the general duties of his office.

Statement of claim of persons entitled to compensation.

SECTION 10. Upon completion of the review of such re-assessment each person entitled to compensation for services in respect thereto as provided in the preceding section shall make out a statement of his claim therefor against the state of Wisconsin and execute a voucher for the payment thereof upon blank forms to be furnished by the commissioner of taxation. Such statement shall show the number of days for which compensation is claimed, the rate per day, the character of the service, the total amount claimed, the address of the claimant, and, in case of witnesses, the number of miles traveled, which statement shall be verified by the affidavit of the claimant or of some person having knowledge of the facts. Each such claim shall be approved, if correct, by a member of such board and by the county supervisor of assessment. A memorandum of all such claims, showing the number of days and character of service and amount due to each person, shall be entered at the foot of the record of the proceedings of such board.

Such claims to be paid by state and to be charged against assessment district. SECTION 11. The statements and vouchers mentioned in the preceding section shall be promptly transmitted by the supervisor of assessment to said commissioners of taxation, who shall have authority to review the same and determine the number of days to be allowed. After such review and determination and after procuring any needed corrections therein said commissioners shall endorse their approval of such statements and file the same and such vouchers in the office of the secretary of state. Such claims shall thereupon be audited by the secretary of state and paid out of the state treasury in like manner that other claims against the state are audited and paid. The amount so paid shall constitute an indebtedness of the district in which such re-assessment was made to the state of Wisconsin, and such indebtedness with interest thereon at six per cent per annum shall be a special charge upon such district to be certified to and collected from such district in the then next levy and certification of state taxes and special charges, in like manner that other in-

debtedness of cities, towns and villages to the state are certified and collected.

Appointments; penalty for neglect of duty; when order for re-assessment may be made. SECTION 12. If for any reason the supervisor of assessment shall be unable to perform any of the duties imposed by this act such duties may be performed by a special deputy to be appointed for that purpose by said commissioners of taxation. If any other person appointed to perform any duty under this act shall be unable or neglect to do so, his place may be filled by appointment by said commissioners. If any person required to perform any duty under this act shall wilfully neglect or refuse to do so, he shall forfeit to the state not less than fifty nor more than two hundred and fifty dollars. In the appointment of persons to perform services under this act said commissioners of taxation shall not be required to select any of such persons from the residents of the district in which the re-assessment is to be made. It shall not be necessary for the said commissioners to wait until the assessment in any district is completed before making an order for re-assessment therein under the provisions of this act; but they shall be entitled to make such order whenever they shall be satisfied from the work already done upon such assessment that when completed it will not be in substantial compliance with law.

SECTION 13. This act shall take effect and be in force from and after its passage and publication.

Approved May 25, 1905.