

No. 746, A.]

[Published June 26, 1905.]

CHAPTER 474.

AN ACT to provide for a review by the state board of assessment of assessments made by county boards under section 1073, of the statutes of 1898, and to repeal sections 1077a and 1077b of said statutes and chapter 10 of the laws of 1901.

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

Review of assessments authorized. SECTION 1. The assessment and determination of the relative value of taxable property in the several assessment districts of any county made by the county board under the provisions of section 1073, statutes of 1898, may be reviewed, and a redetermination of the value of such property may be made, by the state board of assessment upon appeal from the determination of such county board to said state board on behalf of any town, city or village in such county. Such appeal shall be taken and such review and redetermination shall be made in the manner provided in this act and under such rules and regulations governing the procedure therein, not inconsistent with law, as may be prescribed by said state board.

Appeal, how taken; attorneys. SECTION 2. To authorize such appeal an order or resolution directing the same to be taken shall be passed or adopted by the mayor and common council of the city, president and trustees of the village or board of supervisors of the town, in whose behalf such appeal is to be taken, at a lawful meeting of such governing body. When an appeal shall have been authorized the prosecution thereof shall be in charge of the chairman of the town, mayor of the city or president of the village in behalf of which the appeal is to be taken, unless otherwise directed by the body authorizing the appeal. The officers or committee in charge of such appeal may employ attorneys to conduct the same. After authorizing an appeal as provided above, any two or more of the towns, cities and villages in the same county may join in taking and prosecuting such appeal.

Declaration filed; what to specify; verification. SECTION 3. To accomplish such appeal there shall be filed in the office of the county clerk, within four months after the determination of the county board to be reviewed upon such appeal, a declaration in writing which shall set forth,

(1) That the town, city or village, naming the same, in whose behalf such review and redetermination is sought, appeals to the state board of assessment from the determination made by the county board under the provisions of said section 1073, specifying the date of such determination.

(2) Whether such appeal is for the purpose of obtaining a review and redetermination of the valuation of property in all the assessment districts of the county or of property in particular districts only, therein specified.

(3) Whether review and redetermination is desired as to real estate, or as to personal property, or both.

(4) That such appeal has been authorized by an order or resolution of the mayor and common council of the city, president and trustees of the village or board of supervisors of the town, city or village in whose behalf such appeal is taken.

(5) A plain and concise statement, without unnecessary repetition, of the facts constituting the grievance sought to be remedied upon such appeal.

The declaration shall be verified by the affidavit of the chairman of the town, mayor of the city or president of the village in whose behalf the appeal is taken, or by a member of the governing body thereof authorizing such appeal, in the manner that pleadings in courts of record may be verified. When two or more municipalities join in taking such appeal the verification may be made by the proper officer of any one of them.

County clerk to transmit record; notice of hearing. SECTION 4. Upon the filing of such declaration, the county clerk without delay shall prepare a certified copy thereof, together with a certified copy of the determination of the county board from which such appeal is taken and of the record of the proceedings of the board in relation thereto, and transmit such copies to the state board of assessment at the state capital. Upon receipt of such copies said state board shall make an order fixing a time and place for a preliminary hearing upon such appeal and shall transmit an attested copy of such order to such county clerk in time for giving the notice hereinafter required. Upon receipt of such order, said clerk, at least twenty days before the time fixed for such hearing, shall transmit by mail to each member

of the county board of such county a notice stating that such appeal has been taken, naming the municipality or municipalities in whose behalf the same is taken, and the time and place of such preliminary hearing. He shall file in his office a copy of such notice with his affidavit attached stating the fact and time of mailing the same to said members, and shall transmit to the state board of assessment a certified copy of such notice and affidavit.

Procedure upon appeal. SECTION 5. After the taking of such appeal, and not later than the time fixed for such preliminary hearing, unless such time be enlarged by order of the state board, any town, city or village may cause an appearance to be entered in its behalf before said board in support of such appeal and uniting with the appellant for the relief demanded; and by verified petition or statement showing grounds therefor may apply for other or further review and redetermination than that demanded in the declaration on such appeal. Within the like time any town, city or village in such county may in like manner have its appearance entered in opposition to such appeal and to the relief demanded. Such appearances shall be authorized in the manner for authorizing an appeal as provided in section 2. When so authorized the interests of the town, city or village authorizing the same shall be in the charge of the chairman, mayor or president thereof unless otherwise directed by the body authorizing such appearance; and attorneys may be employed in that behalf. In such appearances any two or more of the towns, cities and villages of said county may join if united in support of or in opposition to such appeal.

Determination of appeal; issue; further pleadings. SECTION 6. At the time fixed for such preliminary hearing, or at the time to which the same may be adjourned, the said state board shall determine whether such appeal shall be entertained or dismissed. For that purpose they shall consider such sworn statements as may be filed and such testimony and arguments as may be presented within such reasonable time as the board may fix for such presentation. If satisfied that no substantial injustice has been done in the county assessment appealed from, the board in its discretion may dismiss such appeal. If the appeal be not dismissed, the board, at such preliminary hearing or at the time to which it may be adjourned, shall make up the issues between the parties to such appeal and ascertain whether the review and redetermination sought by

such appeal shall extend to all or to a part only of the towns, cities and villages in such county, whether to real estate or personal property or to all taxable property therein; and for that purpose the board may require further statements in the nature of pleadings to be filed and may cause any statement filed, serving as a pleading, to be amended or made more definite and certain.

Board to determine facts; further investigation. SECTION 7. The said board shall then proceed to review and redetermine the value of property in such county in accordance with the issues as ascertained and made up under the provisions of the preceding section. They shall have authority in their discretion to include in such review and redetermination all of the taxable property in said county and to extend the same beyond the issues as made up on the preliminary hearing, if at any time during the progress of their investigations they shall be satisfied that such course is necessary in order to accomplish substantial justice and to secure relative equality as between all the assessment districts in such county. They shall make careful investigation of the quantity and value of taxable property in the several assessment districts to which such review and redetermination shall extend. For that purpose the board may employ such experts and other assistants as may be necessary, and fix their compensation. In making such investigations the said board, the members thereof, and all persons employed therein by the board shall have and possess all the power and authority possessed by assessors so far as applicable, including authority to administer oaths and to examine property owners and witnesses under oath as to the quantity and value of property subject to taxation belonging to any person or within any district to which the investigation shall extend.

Local hearings, how had. SECTION 8. The said board shall have authority in their discretion at any time before their final determination to appoint a time and place within such county at which they will hear evidence and arguments relevant to the matters under consideration upon such appeal. The time to be devoted to such hearings may be limited as the board in their discretion shall direct. At least ten days before the time fixed for such hearings, the board shall cause notice thereof to be mailed to the county clerk and to the attorney or other representative of each town, city and village in whose behalf an appearance has been entered in the matter of such appeal.

Witnesses, attendance of; contempt. SECTION 9. The said board and each of the members thereof shall have authority to issue subpoenas requiring the attendance of witnesses to produce books and papers and to give testimony at such times and places as may be designated therein. Witnesses summoned at the instance of such board or any of its members shall be compensated at the rates provided by law for witnesses in courts of record, the same to be audited and paid the same as other claims against the state, upon the certificate of said board. If any person shall disobey any subpoena or refuse to be sworn or to make affirmation or to testify when lawfully required so to do under any of the provisions of this act, he may be proceeded against for contempt as provided in section 4066 of the statutes of 1898. If any property owner or other person shall make any false statement to said board or to any member thereof or to any person employed by them upon any matter under investigation under the provisions of this act, he shall be subject to all the forfeitures and penalties imposed by law for false statements to assessors and boards of review.

Determination; certificate, how filed. SECTION 10. The said state board, within four months from the making up of the issues upon the preliminary hearing, shall make its determination upon such appeal and file a certificate thereof signed by the members or a majority of the members of such board in the office of the county clerk. In such determination and certificate the board shall set forth the relative value of the taxable property in each town, city and village of such county as found by them, and what sum, if any, shall be added to or deducted from the aggregate value of taxable property in each as fixed in the determination of the county board from which such appeal was taken in order to produce a relatively just and equitable county assessment. Such determination shall be final and conclusive.

County assessments not affected. SECTION 11. The determination of said state board shall not affect the validity of taxes apportioned in accordance with the county assessment from which such appeal was taken; but if it shall be determined upon such appeal that such county assessment is relatively unequal, such inequality shall be remedied and compensated in the apportionment of state and county taxes in such county next following the determination of said board in the following manner: Each town, city and village whose valua-

tion in such county assessment was determined by said state board to be relatively too high shall be credited a sum equal to the amount of taxes charged to it upon such unequal assessment in excess of the amount equitably chargeable thereto according to the determination of the state board; and each town, city and village whose valuation in such county assessment was determined by said state board to be relatively too low shall be charged, in addition to all other taxes, a sum equal to the difference between the amount charged thereto upon such unequal assessment and the amount which should have been charged thereto according to the determination of the state board.

Costs and expenses, how paid. SECTION 12. The said state board shall transmit to the county clerk with their determination on such appeal a statement of all expenses incurred therein by or at the instance of the board, which shall include the actual expenses of the members of such board, the compensation and actual expenses of all persons employed by them and the fees of officers employed and witnesses summoned at the instance of the board. A duplicate of such statement shall be filed in the office of the secretary of state. Such expenses shall be audited upon the certificate of the board, and paid out of the state treasury, in the first instance, as other claims against the state are audited and paid. The amount of such expenses shall be a special charge against such county and shall be included in the next apportionment and certification of state taxes and charges, and collected from such county, as other special charges are certified and collected. Unless otherwise directed by the state board in their determination upon such appeal, the county clerk, in the next apportionment of state and county taxes, shall apportion the amount of such special charges to and among the towns, cities and villages in such county whose relative valuations were increased in the determination of the board in proportion to the amount of such increase in each of them respectively. The apportionment of such expenses shall be set forth in the determination of the state board. The amount so apportioned to each such town, city and village shall be charged upon its tax roll and shall be collected and paid over to the county treasurer as other state taxes and special charges are collected and paid.

Conflicting laws repealed. SECTION 13. Sections 1077a and 1077b of the statutes of 1898 and chapter 10 of the laws of 1901

are hereby repealed, provided, however, that any proceeding now pending under said repealed provisions shall proceed to final determination the same as if this act had not been passed; and provided further that appeals under the provisions of this act from county assessments made in the year 1904 may be taken at any time within thirty days after the publication of this act, other provisions in this act to the contrary notwithstanding.

SECTION 14. This act shall take effect and be in force from and after its passage and publication.

Approved June 20, 1905.

No. 758, A.]

[Published June 26, 1905.

CHAPTER 475.

AN ACT to provide for ascertaining the amount of available water power in this state and making an appropriation therefor.

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

Water power; appropriation. SECTION 1. The geological and natural history survey of the state of Wisconsin is directed to cause a survey to be made of the water powers of the state for the purpose of ascertaining the amount of available water power in this state, developed and undeveloped, and the location of the same. Such work may be done in conjunction with the United States geological survey. Upon the completion of such survey a full report thereof shall be made to the governor for the use of the legislature. The sum of two thousand five hundred dollars or so much thereof as may be necessary is hereby appropriated out of any money in the treasury not otherwise appropriated, to defray the expense of such survey.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved June 20, 1905.