

No. 54, A.]

[Published June 23, 1919.]

## CHAPTER 384.

AN ACT to amend sections 1087—45, 1087—47, 1087—50, 1087—53, and 1087—56 of the statutes, relating to reassessments.

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

SECTION 1. Sections 1087—45, 1087—47, 1087—50, 1087—53, and 1087—56 of the statutes are amended to read: Section 1087—45. Whenever it shall satisfactorily appear to the tax commission upon complaint made by the owner or owners of *taxable* property in any assessment district, *other than an assessment district within the corporate limits of any city containing more than fifteen such assessment districts*, the aggregate assessed valuation of which is not less than \* \* \* *five* per cent of the assessed valuation of all of the property in such district, according to assessment next hereinafter mentioned and a summary hearing in that behalf had, that the assessment of property in such assessment district is not in substantial compliance with law and that the interest of the public will be promoted by a reassessment \* \* \* *thereof*, said commission shall have authority in \* \* \* *its* discretion to order a reassessment of all *or of any part of* the taxable property in such district to be made by one or more persons to be appointed for that purpose by said commission. 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 reassessment 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 the commission. A copy of such order shall be transmitted to the assessor of incomes of the county in which such district is located and to each of the persons appointed to make such reassessment and to serve on the board for the review thereof, which shall be legal notice to such persons respectively, of their appointment.

Section 1087—47. In the order for such reassessment the tax commission shall designate three persons to serve as a board for the correction and review of such reassessment. As soon as practicable the person or persons making such reassessment shall inform the clerk of such district of a date on which such reassessment 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 assessor of incomes if such reassessment be not made by him, which posting and service shall be at least one week before the day designated for such meeting; *provided, that in case of the failure or refusal of such clerk to give and serve the notice aforesaid in the manner herein prescribed within five days after he shall have been requested to do so by the person or persons making such reassessment the assessor of incomes in and for such district may give and serve such notice with like force and effect as if given and served by the clerk.* 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 post-office 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.

Section 1087—50. 1. Such board shall carefully examine and consider such reassessment roll and all statements and other information accompanying the same or given in relation thereto. They shall review and correct such reassessment 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 reassessment and shall have all the rights and privileges before such board in respect to such reassessment that are given by law in respect to any assessment of property in such district.

2. *Provided, that whenever it shall appear to the satisfaction of the tax commission, on a written complaint filed with the tax commission within twenty days after the adjournment of the board of review for an assessment district, that the assessment of one or more descriptions or classes of property in such assessment district, the aggregate assessment of which does not exceed ten per cent of the assessment of all property therein, is radically out of proportion to the assessment of other descriptions or classes of property in such district and the same can be satisfactorily corrected without a reassessment of the entire district, the tax commission may in its discretion revalue such property and equalize the assessment without the intervention of a board of review, at any time before November 1, of the year in which such assessment is made. The valuation so fixed by said commission shall be final, unless modified or set aside by a decision of the court on the ground that such reassessment is excessive or irregular, and shall be substituted for the original valuation in the assessment and tax rolls and taxes computed and paid thereon accordingly. But no assessment shall be raised unless on the written complaint of three or more taxpayers and the party to whom the property is assessed shall have been duly notified of such intention in time to appear and be heard before or file his objections with the commission in relation thereto.*

Section 1087—53. The person or persons making such reassessment and the person serving upon the board for review thereof shall receive such compensation for their services and expenses \* \* \* as may be designated by the tax commission in the order directing such reassessment. 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. \* \* \* *Assessors of incomes may be appointed to make reassessments, but in no case shall an assessor of incomes be appointed to reassess a district when the complaint was made or the proceedings instituted by him.*

Section 1087—56. \* \* \* If any \* \* \* person appointed or required to perform any duty under sections 1087—45 to \* \* \* 1087—57, inclusive, shall be unable or neglect to do so, his place may be filled by appointment by said commission. If any person required to perform any duty under sections 1087—45 to \* \* \* 1087—57, inclusive, 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 ap-

pointment of persons to perform services under sections 1087—45 to \* \* \* 1087—57, inclusive, the tax commission shall not be required to select any of such persons from the residents of the district in which the reassessment is to be made. It shall not be necessary for the said commission to wait until the assessment in any district is completed before making an order for reassessment therein under the provisions of sections 1087—45 to \* \* \* 1087—57, inclusive; 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 2. This act shall take effect upon passage and publication and shall apply to assessments for the year 1919.

Approved June 20, 1919.

No. 228, S.]

[Published June 23, 1919.

## CHAPTER 385.

AN ACT to amend section 4608f of the statutes, relating to the sale of cigarettes and cigarette paper and license therefor.

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

SECTION 1. *Section 4608f of the statutes is amended to read: Section 4608f.* 1. Any person who shall, by himself, his servant or agent, or as the servant or agent of any other person, directly or indirectly, or upon any pretense, or by any device, sell, give away or otherwise dispose of to any minor any cigarettes, cigarette paper or cigarette wrappers, or any substitute therefor, or any paper made or prepared for the purpose of making cigarettes or any substitute therefor, or for the purpose of being filled with tobacco for smoking shall be guilty of a misdemeanor and upon conviction thereof shall be punished in the manner hereinafter provided.

2. It shall be unlawful for any person, firm, or corporation, in any manner, directly or indirectly, upon any pretense, or by any device, to manufacture, sell, exchange, barter, dispose of or give away, or keep for sale any cigarettes, cigarette paper or cigarette wrappers, or any paper made or prepared for the purpose of being filled with tobacco without first obtaining a license therefor as hereinafter provided.

3. License for the manufacture, sale, exchange, barter, disposition of or giving away or keeping for sale of cigarettes, cigarette paper, or cigarette wrappers made or prepared for the purpose of being filled with tobacco for smoking, shall be issued by the city, village or town clerk, of the city, village or town