

personal property assessed by us; that the valuation of real property as set down in said roll is as determined by us or as corrected by the board of review; that the valuation of personal property \* \* \* in said roll is as fixed by us or as finally fixed by the board of review; that each and every valuation of the property made by us is the just and equitable value thereof, as we verily believe.

.....  
 Read to the affiant and subscribed and sworn to before me this  
 ..... day of ....., 19.....

.....  
 No assessor shall be allowed in any court or place, by his oath or testimony, to contradict or impeach any affidavit or certificate made or signed by him as such assessor.

(71.05) (2) Income of \* \* \* mutual savings banks, \* \* \* mutual loan corporations, building and loan associations, and corporations or associations organized under sections 185.01 to 185.22, and of all religious, scientific, educational, benevolent, or other corporations or associations of individuals not organized or conducted for pecuniary profit.

SECTION 3. Within sixty days after the passage and publication of this act, banks and trust companies shall make a report to the tax commission of net income earned for the year 1926. The tax thereon shall be assessed, certified, collected and become due and payable as provided in chapter 71 of the statutes.

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

Approved July 18, 1927.

No. 298, S.]

[Published July 20, 1927.

## CHAPTER 397.

AN ACT to create section 85.135 of the statutes, authorizing counties, cities and villages to establish and maintain testing stations for motor vehicle lights, and providing a penalty.

*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:  
 85.135 (1) The council of any city, the board of any village or

the county board of any county, may establish and maintain stations for the purpose of testing the lighting equipment or the adjustment or use thereof of automobiles, motorcycles and other similar motor vehicles and for the purpose of determining whether such equipment and the adjustment and use of such equipment conforms to the minimum requirements provided for in subsection (2) of section 85.13, and to lawful standards and orders adopted under the provision of subsection (3) of said section. Such stations shall be equipped and conducted in accordance with standards, rules and orders ascertained, determined and fixed by the industrial commission. The provision of subsection (3) of section 85.13 shall apply with like effect to the adoption, review and the force and effect of standards, rules and orders issued under this subsection.

(2) The council of any city, the board of any village or the county board of any county in which such testing station or stations are being maintained may require the owner of any such vehicle to pay a fee of not to exceed one dollar for the testing of the lighting equipment, or the adjustment or use thereof, of such motor vehicle, and such fee shall be required only in case the lighting equipment is found to be in violation of the lawful requirements relating thereto. Such fees shall at the end of each week be turned into the city, village or county treasury, as the case may be, to be used to defray the expenses of establishing and maintaining such stations. Any surplus remaining in such fund at the end of the fiscal year shall be turned into the general fund of such city, village or county.

(3) Any of the political subdivisions hereinbefore mentioned may join in establishing and maintaining testing stations provided for in subsection (1) of this section and, when such stations are so maintained shall provide for the prorating of the cost of establishing and operating such stations and of the fees paid for testing such vehicles.

(4) The person in charge of such station, who shall be known as the test officer, shall test the lighting equipment, and adjustment and use thereof, of any automobile, motorcycle or similar motor vehicle brought to such station, whether required to be brought under the provisions of subsection (5) of this section or not.

(5) Whenever the sheriff or any deputy sheriff, policeman, constable or marshal of any county, city or village in which such

station or stations are maintained has reasonable ground to believe that the lighting equipment, or the adjustment or use thereof, of any automobile, motorcycle or other similar motor vehicle being operated in such county, city or village does not conform to the requirements of subsection (2) of section 85.13 and to the standards and orders adopted pursuant to subsection (3) of said section he shall direct the owner of such vehicle to have the same brought to such station to have such lighting equipment and adjustment and use thereof tested. Such direction to the driver of such vehicle shall be deemed a direction to the owner thereof. Such sheriff, deputy sheriff, policeman, constable or marshal shall report the name of such owner to whom such directions have been given, together with the license number of his vehicle, to the test officer to which such owner was directed to report. Within five days after the day when such directions were given the owner of such vehicle shall bring such vehicle or cause the same to be brought to such station to be tested. Nothing herein contained, however, shall be construed to deny the owner of such vehicle the right to equip and adjust, or cause to be equipped and adjusted, the lighting equipment of such motor vehicle during the aforesaid five days' interval.

(6) Upon being tested, if the lighting equipment, or the adjustment or use thereof does not conform to the requirements of subsection (2) of section 85.13 and to standards and orders adopted under the provisions of subsection (3) of said section, the test officer shall notify the owner of such car in writing, of the manner in which the equipment or adjustment or use thereof does not conform to such requirements, standards or orders. Such notice shall be served on such owner personally, but a copy of such notice attached to the steering wheel or handle of any such vehicle shall be sufficient service. The owner of such vehicle shall thereupon make or cause the necessary changes in such lighting equipment, or the adjustment or use thereof, to be made in accordance with such notice. Within five days after the service of such notice the owner of such vehicle shall have such equipment, or the adjustment or use thereof, retested at such station for the purpose of determining if the changes required have been made. If such retest shows that the lighting equipment or adjustment or use thereof, has been brought into compliance with the law, standards or orders, the test officer shall give the owner a written statement to this effect.

(7) Whenever any premises in any county, city or village, in which a testing station is maintained, are in charge of a competent person, and are equipped in a manner so that the lighting equipment of any motor vehicle may be installed or adjusted according to the requirements, standards and orders provided for in section 85.13, the test officer, in such county, city or village shall designate such premises as a certified adjusting station. The adequacy of the equipment of such adjusting station and the competency of said person in charge thereof shall be determined by the test officer according to standards and orders prescribed by the industrial commission. When so designated, the test officer shall issue a certificate thereof to the person in control of such premises and such premises, together with the name of person in control shall be posted in the test station or stations in such county, city or village as a certified adjusting station. Whenever such premises or the person in charge thereof shall cease to comply with the standards and orders prescribed by the industrial commission, the test officer shall revoke such certificate and shall take such premises from the posted list in the test station or stations. No person shall advertise himself or hold out to the public or to any person that his premises are such certified adjusting station, unless such premises have been designated as a certified adjusting station and the certificate therefor has not been revoked.

(8) No manufacturer, jobber, or dealer shall sell, or deliver any automobile, motorcycle or other similar motor vehicle in any county, city or village in which a test station is maintained unless the lighting equipment, and adjustment or use thereof, has been first tested at a test station therein and a certificate of compliance has been issued as provided in subsection (6) of this section. Such test shall be made not more than ten days previous to the date such vehicle is delivered to the purchaser. Such certificate shall be delivered to the purchaser of such motor vehicle at or prior to the time of delivery thereof.

(9) Any person who shall violate or who shall fail to comply with any of the provisions of this section or with any directions or orders given by the proper person under such provisions shall be subject to the penalties imposed for a violation of section 85.13.

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

Approved July 18, 1927.