

verages containing less than one-half of one per centum of alcohol by volume to be consumed on the premises where sold and to manufacturers, wholesalers, retailers and distributors of * * * *such beverages*, for which a license fee of not less than five dollars nor more than fifty dollars, to be fixed by the board or council, shall be paid, except that where * * * *such beverages* are sold, not to be consumed on the premises, the license fee shall be five dollars. Such license shall be issued by the town, village or city clerk, shall designate the specific premises for which granted and shall expire the thirtieth day of June thereafter. The full license fee shall be charged for the whole or a fraction of the year. No such * * * *beverages* shall be manufactured, sold at wholesale or retail or sold for consumption on the premises, or kept for sale at wholesale or retail, or for consumption on the premises where sold without such license.

(c) Each town board, village board and common council shall have authority by resolution or ordinance to adopt such regulations as it may deem reasonable and necessary regarding the location of licensed premises, the conduct thereof, the sale of * * * *beverages containing less than one-half of one per centum of alcohol by volume* and the revocation of any license or permit.

SECTION 3. This act shall take effect upon passage and publication.

Approved June 6, 1933.

No. 200, S.]

[Published June 8, 1933.]

CHAPTER 208.

AN ACT to amend subsections (1) and (2), the introductory paragraph and paragraphs (a), (b), (d) and (f) of subsection (3), and subsections (4), (6), (7) and (10) of section 70.64 of the statutes, relating to review of taxation-district assessments.

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

SECTION 1. Subsections (1) and (2), the introductory paragraph and paragraphs (a), (b), (d) and (f) of subsection (3), and subsections (4), (6), (7) and (10) of section 70.64 of the statutes are amended to read: 70.64 REVIEW OF TAXATION-DISTRICT ASSESSMENT. (1) BY * * * *TAX COMMIS-*

SION. The assessment and determination of the relative value of taxable *general* property in the several * * * *taxation-districts* of any county, made by the county board under the provisions of section 70.61, may be reviewed, and a redetermination of the value of such property may be made, by the tax commission upon appeal * * * to said commission * * * *by any* * * * *taxation-district* in such county. Such appeal shall be taken and such review and redetermination shall be made in the manner provided in subsections (2) to (12), and under such rules and regulations governing the procedure therein, not inconsistent with law, as may be prescribed by said commission.

(2) To authorize such appeal an order or resolution directing the same to be taken shall be * * * adopted by * * * *the governing body of the taxation-district taking* such appeal * * * 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, * * * mayor * * * or president of the * * * *taxation-district taking* the appeal * * * unless otherwise directed by the *governing body* * * * . 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 * * * *taxation-districts* in the same county may join in taking and prosecuting such appeal.

(3) (Introductory clause) To accomplish such appeal there shall be filed in the office of the county clerk, within four months after the * * * *date of making the taxation-district assessment by the county board*, * * * a declaration in writing which shall set forth:

(a) That the * * * *taxation-district*, naming the same, * * * appeals to the tax commission from the * * * *taxation-district assessment* made by the county board under the provisions of said section 70.61, specifying the date of such * * * *assessment*.

(b) Whether such appeal is for the purpose of obtaining a review and redetermination of the * * * assessment of *all the taxation-districts* of the county or of * * * particular districts only, therein specified.

(d) That such appeal has been authorized by an order or resolution of the * * * *taxation-district* in whose behalf such appeal is taken.

(f) The declaration shall be verified by * * * a member of the governing body * * * of the *taxation-district* authorizing such appeal, in the manner that pleadings in courts of record may be verified. When two or more * * * *taxation-districts* join in taking such appeal the verification may be made by the proper officer of any one of them.

(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 tax commission. Upon receipt of such copies said commission 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 * * * *taxation-district* or * * * *taxation-districts* in whose behalf the same is taken, and the time and place of such * * * hearing. *In case the county shall be governed by county commissioners, the clerk shall notify by mail, in the manner prescribed above, each county commissioner and in addition the governing body of each taxation-district by mailing such notice to the clerk thereof.* He shall file in his office a copy of such notice with his affidavit attached stating the fact and time of mailing * * * said * * * notices and shall transmit to the tax commission a certified copy of such notice and affidavit.

(6) HEARING AND DETERMINATION. * * * *The hearing may be adjourned, in the discretion of the person holding the same, as often and to such times and places as may be necessary in order to determine the facts. In addition to receiving at such hearing testimony offered by the taxation-districts, sworn statements may be presented by any district within such reasonable time thereafter as the person holding the hearing may determine. The commission may also consider in the final determination of the issue all of the facts and data in the possession of the department bearing upon the value of the taxable general property in any or all of the taxation-districts of the county. If satisfied that no substantial injustice has been done in the * * * taxation-dis-*

strict assessment appealed from, the commission in its discretion may dismiss such appeal. * * * *If satisfied that substantial injustice has been done in the taxation-district assessment, the commission shall determine to revalue any or all of the taxation-districts in the county, which it may deem necessary, in a manner which in its judgment is best calculated to secure substantial justice. Any member of the commission may hold such hearings and report the matter back to the commission for final determination.*

(7) * * * *REEQUALIZATION.* The commission shall then proceed to review and redetermine the value of the taxable general property in such of the taxation-districts in the county * * * as it may deem necessary. * * * It shall have authority in * * * its discretion to include in such review and redetermination * * * other taxation-districts than first determined upon and may include all of the taxation-districts in said county, if at any time during the progress of * * * its investigations or revaluation * * * it shall be satisfied that such course is necessary in order to accomplish substantial justice and to secure relative equality as between all the * * * taxation-districts in such county. * * * It shall make careful investigation of the * * * value of taxable general property in the several * * * taxation-districts to which such review and redetermination shall extend, in any manner which in its judgment is best calculated to obtain the fair, full value of such property. For that purpose the commission may employ such experts and other assistants as may be necessary, and fix their compensation. In making such investigations the commission, the members thereof, and all persons employed therein by the commission 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 the property subject to taxation belonging to any person or within any taxation-district to which the investigation shall extend.

(10) The tax commission * * * shall make its determination upon such appeal *without unreasonable delay* and shall file a * * * copy thereof signed by the members or a majority of the members of such commission in the office of the county clerk. In such determination * * * the commission shall set forth the relative value of the taxable general 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 *such taxation district* as fixed in the determination of the county board from which such appeal was taken in order to produce a relatively just and equitable * * * *taxation-district* assessment. Such determination shall be final and conclusive.

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

Approved June 6, 1933.

No. 371, S.]

[Published June 8, 1933.

CHAPTER 209.

AN ACT to create sections 53.25 to 53.27 of the statutes, relating to the Wisconsin prison for women.

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

SECTION 1. Three new sections are added to the statutes to read: 53.25 WISCONSIN PRISON FOR WOMEN. (1) There is established on the grounds of the industrial home for women at Taycheedah a separate unit to be known as "The Wisconsin Prison for Women".

(2) The superintendent of the industrial home for women shall be the superintendent of the Wisconsin prison for women.

(3) When the Wisconsin prison for women is completed and ready for occupancy the state board of control is authorized to transfer from the state prison to the Wisconsin prison for women all female persons now serving sentence at the state prison. Such board is also authorized to transfer from the state prison to the Wisconsin prison for women such equipment, machinery, clothing and other property as to it seems necessary for use of female prisoners at the Wisconsin prison for women.

53.26 GOVERNMENT. All provisions of chapter 53 in so far as applicable shall apply to the Wisconsin prison for women, and all powers therein conferred upon the warden of the state prison is conferred upon the superintendent of the Wisconsin prison for women.

53.27 OTHER STATUTES APPLICABLE. (1) All female persons not included within any of the classes enumerated in section 54.02 and subject to sentence and imprisonment in the state prison shall upon conviction be sentenced to the Wisconsin prison for women and not to the state prison.