

annual report to the common council. After the first appointment one member shall be appointed to such board each year.

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

Approved June 8, 1933.

No. 205, S.]

[Published June 10, 1933.

CHAPTER 222.

AN ACT to repeal subsection (5) of section 73.06; and to amend subsections (1), (2), (3), (4), (5) and (7) of section 73.05, subsections (1) to (4) of section 73.06, and section 73.07 of the statutes, relating to assessment districts.

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

SECTION 1. Subsection (5) of section 73.06 is repealed.

SECTION 2. Subsections (1), (2), (3), (4), (5) and (7) of section 73.05, subsections (1) to (4) of section 73.06 and 73.07 of the statutes are amended to read: (73.05) (1) The * * * *tax commission, through its employees called supervisors of assessments and deputy supervisors of assessments*, shall have full and complete supervision and direction of the work of the town, city and village assessors of the county or counties within his assessment district and shall annually, on or before the last Tuesday of April, call a meeting for each such county of all such local assessors for conference and instruction relative to their duties in the valuation and assessment of all property subject to taxation. Each such local assessor, upon notice by mail from said * * * *supervisor* shall attend such meeting, and shall receive therefor the sum of three dollars, and also six cents per mile for travel from his residence to the county seat and returning. Such compensation shall be paid out of the treasury of the county in which such local assessor resides upon the certificate of the * * * *supervisor of assessments* showing such attendance and travel, in like manner as certificates of witnesses and jurors are paid.

(2) The * * * *tax commission, its supervisors and deputy supervisors of assessments* shall have access to all public records, books, papers and offices throughout * * * *each* district and shall make a full and complete examination of them and investigate all other matters and subjects relative to the assessment and taxation of *general property* * * * *therein*.

(3) The * * * *tax commission, its supervisors and deputy supervisors of assessments* shall examine and test the work of assessors during the progress of their assessments and ascertain whether any of them is assessing property at other than full value or is omitting property subject to taxation from the roll. * * * *The commission and such supervisors and deputy supervisors* shall have the rights and powers of a local assessor for the examination of persons and property and for the discovery of property subject to taxation * * * . If * * * any property has been omitted or not assessed according to law, * * * *they* shall bring the same to the attention of the local assessor of the proper district and if such local assessor shall neglect or refuse to correct the assessment * * * *they* shall report the fact * * * to the * * * board of review * * * .

(4) Whenever the * * * *tax commission* ascertains, or has good reason to believe, that any assessor is guilty of a violation of law, * * * *it* is authorized to make complaint to the presiding judge of the circuit court for the removal of such assessor. The district attorney shall attend and prosecute such proceedings for removal.

(5) The * * * *tax commission through its supervisor of assessments* shall make a report to the county board of each county * * * showing in detail the work of local assessors in their several districts, the failure, if any, of such assessors * * * to comply with the law, the relative assessed and * * * *full* value of property in each * * * *taxation-district*, and all such information and statistics as * * * may be obtained which will be of assistance to the county board in determining the relative value of all taxable property in each * * * *taxation-district* in the county. Such report shall be filed with the county clerk at least fifteen days before the annual meeting of the county board. The county clerk shall cause to be printed not less than two hundred copies of such report, one of which shall be mailed immediately by the county clerk to each member of the county board. Not less than six copies of such printed report, together with all statistics accompanying the same, shall be * * * *filed* with the * * * tax commission.

(7) The * * * *tax commission* shall call a meeting of the * * * *supervisors of assessments* at the capitol at a specified time * * * in each year, for a conference on the subjects of

taxation and the administration of the laws, and for the instruction of such officers in their duties. * * *

(73.06) (1) The state shall be divided into *income* assessment districts, *property assessment districts*, by the * * * tax commission, but in no instance shall a county be divided.

(2) * * * There shall be selected and appointed by the * * * tax commission an assessor of incomes for each *income* assessment district and a *supervisor of assessments* for each *property assessment district* in the state. *Wherever it may be practicable in the interests of economy and efficiency, the tax commission may appoint the same person to execute the duties of assessor of incomes and supervisor of assessments in one district.* * * * Each assessor or supervisor shall be a citizen and an elector of this state, but need not be a resident of the district in which he is appointed to serve; provided, * * * that so far as practicable, preference shall be given in making such appointments to residents of the districts.

(3) The tax commission may in its discretion transfer any assessor of incomes or *supervisor of assessments* from one district to another.

(4) * * * Each assessor of incomes and *supervisor of assessments* * * * shall be under the *complete* direction and control of the * * * tax commission, and shall make such reports to the commission, * * * and to such other bodies and perform such other duties, as the commission shall direct. *The supervisor of assessments shall meet with the equalization committee of the county board for the purpose of considering his taxation district values before referring such values to the tax commission for its approval for submission to the county board.*

(73.07) (1) The salaries of the assessors of incomes and *supervisors of assessments*, and their deputies and assistants, shall be fixed by the * * * tax commission. * * *

(2) The county board of any county when requested to do so by the tax commission or the assessor of incomes or *supervisor of assessments* shall provide a suitable room or rooms in the courthouse or other convenient building at the county seat, for the use of such assessor or *supervisor*, together with all furniture, fixtures, office equipment and office supplies necessary to properly conduct the duties of * * * such office. Such expense shall be paid by the county furnishing the same unless such county be a part of an assessment district, in which event such expense shall be borne by

all the counties in the district, each county to pay at the ratio that the total assessed value of all its property bears to the total assessed value of all the property in the district. *Rent of offices located in any court house or the heat, light and janitor service connected therewith shall not be part of the expense to be borne by all the counties of the district but shall be paid solely by the county in which the offices are located. Any county may also agree with the tax commission to pay the rent, heat, light and janitor service of offices outside the court house in consideration of the offices being located in such county.* If any county shall fail or refuse to furnish such quarters, equipment and supplies for the use of the assessor of incomes or supervisor of assessments as herein provided, the tax commission may procure the same at the expense of the county or counties responsible therefor. The rent of such office and the cost of such equipment and supplies, if procured by the tax commission, shall in the first instance, be paid out of the state treasury as other claims against the state are audited and paid, and shall be apportioned by the tax commission in the case of the liability of two or more counties and included in the next apportionment and certification of state taxes and charges and collected from such county or counties as other special charges are certified and collected.

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

Approved June 8, 1933.

No. 158, A.]

[Published June 10, 1933.

CHAPTER 223.

AN ACT to amend section 60.30 of the statutes, relating to town boards being authorized to construct storm sewers and levying an assessment.

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

SECTION 1. Section 60.30 of the statutes is amended to read: 60.30 The town board, may, whenever they may deem it necessary for the public health, cause a sewer or sewers to be constructed and maintained in any part of the town where an outlet can be obtained into any sewerage system and alter or repair any sewer so constructed within the town, *and may divide the town into surface or storm water sewer or drainage districts*, and in so doing