

a misdemeanor, unless such violation is by any other provision of law declared to be a felony, and upon conviction shall be punished by a fine of not less than one hundred dollars nor more than five hundred dollars and by imprisonment in the county jail for not to exceed six months. Such fine shall be in addition to any other penalty imposed by any other provision of this chapter.

78.32 If any of the provisions of this chapter includes transactions which are not taxable, or are in any other respect unconstitutional, it is the intent that so far as possible the remaining provisions of this chapter be given effect and the invalidity of any portion of this chapter shall not in any nature affect the validity of the remaining portions thereof.

78.33 The passage of this chapter shall not be taken or construed to relieve any wholesaler, person, firm, association or corporation whatsoever from the payment of any tax, penalty or interest due or owing to the state of Wisconsin under any laws in force at the time this chapter becomes effective, or to affect or terminate any petitions, investigations, prosecutions, legal or other proceedings pending under such laws or to prevent the commencement of any legal proceedings for violation of such laws heretofore committed, or for the recovery of taxes, penalties, or interest due or owing to this state under such laws; provided further, that any and all matters, orders, hearings and proceedings pending before the state treasurer or before any court under any of the provisions of said laws or parts thereof shall be deemed to be continued with the same effect as though such law or part thereof was not hereby repealed. Nothing in this chapter shall be construed as imposing any penalty, civil or criminal, for violations of such prior laws other than the penalty prescribed in such laws.

SECTION 3. This act shall take effect upon the first day of the month following the date of passage and publication.

Approved June 26, 1933.

No. 344, S.]

[Published June 29, 1933.]

CHAPTER 313.

AN ACT to amend subsection (6) of section 70.03, subsections (1), (4) and (6) of section 70.46, subsection (1) of section 70.75 and section 70.85 and to create subsection (7) of section 70.47 of the statutes, relating to assessment of taxes in cities of the first class.

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

SECTION 1. Subsection (6) of section 70.03, subsections (1), (4) and (6) of section 70.46, subsection (1) of section 70.75 and section 70.85 of the statutes are amended to read: (70.03) (6) After all corrections and changes shall have been made, the tax commissioner shall submit the corrected assessment rolls to the board of review. *Until the board of review shall have finally corrected the assessment rolls and returned the same to the tax commissioner, he may appoint committees of the board of assessors to investigate any objections to the amount or valuation of any real or personal property which shall have been filed with him. The committees so appointed shall report their investigation and recommendations to the board of review and any member of any such committee shall be a competent witness in any hearing before such board of review.*

(70.46) (1) The supervisors and clerk of each town, the mayor, clerk, and such other officer or officers, other than assessors, as the common council of each city shall, by ordinance determine, the president, clerk, and such other officer or officers, other than the assessor, as the board of trustees of each village shall, by ordinance determine, shall constitute a board of review for such town, city or village. In cities of the first class * * * the board of review shall consist of five residents of said city, none of whom shall occupy any public office or be publicly employed. Said members shall be appointed by the mayor of said city with the approval of the common council and shall hold office as members of said board for five years and until their successors are appointed and qualified, the first appointments to be for one, two, three, four and five years respectively. In cities * * * , the common council shall fix, by ordinance, the salaries of the members of the board of review.

(4) The town, city, or village clerk and in cities of the first class the tax commissioner on such board of review shall be clerk thereof and shall keep an accurate record of all its proceedings. The board may adjourn from day to day or from time to time until its business is completed; provided that, if an adjournment be had for more than one day, a written notice shall be posted on the outer door of the place of meeting, stating to what time said meeting is adjourned.

(6) After the assessors shall have laid before the board of review their assessment roll of real estate with the sworn statements and valuations of personal property * * * , as provided by section 70.47, the board of review shall remain in session one day from ten o'clock A. M. until four o'clock P. M. for taxpayers to appear and examine such assessment roll, sworn statements, and valuations and be heard in relation thereto; and upon reasonable cause being shown therefor, shall hold at least one adjourned session upon a subsequent day, and said board shall be presumed to be in session each day until final adjournment is made unless adjournment is made to a particular date.

(70.75) (1) 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 * * * of the *first class*, 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.

70.85 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 *other than an assessment district within the corporate limits of a city of the first class*, 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 first, 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 2. A new subsection is added to section 70.47 of the statutes to read: (70.47) (7) In cities of the first class all objections to the amount or valuation of real or personal property shall be first made in writing and filed with the tax commissioner on or before the third Monday in July. No person shall be allowed in any action or proceeding to question the amount or valuation of real or personal property in the assessment rolls of such city unless objections shall have been so filed. If such objections shall have been investigated by a committee of the board of assessors as provided in subsection (6) of section 70.03, the board of review may adopt the recommendation of such committee unless the objector shall request or the board shall order a hearing. At least two days' notice of the time fixed for such hearing shall be given to the objector or his attorney and to the city attorney of such city. The provisions of the statutes relating to boards of review not inconsistent with this subsection shall be applicable to proceedings before the boards of review of such cities, and the changes, corrections and determinations made by such board acting within its powers shall be prima facie correct. Appeal from such determina-

tion shall be to the circuit court and shall be placed at the head of the circuit court calendar for an early hearing.

SECTION 3. This act shall take effect January 1, 1934.

Approved June 26, 1933.

No. 455, A.]

[Published June 29, 1933.

CHAPTER 314.

AN ACT to create subsection (3) of section 102.03 and to amend subsection (2) of section 102.01 of the statutes, relating to compensation for occupational diseases.

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

SECTION 1. A new subsection is added to section 102.03 of the statutes to read: (102.03) (3) In the case of disease intermittent periods of temporary disability shall create separate claims, and permanent partial disability shall create a claim separate from a claim for any subsequent disability which latter disability is the result of an intervening cause.

SECTION 2. Subsection (2) of section 102.01 of the statutes is amended to read: (102.01) (2) "Act" as used in this chapter means "chapter"; "compensation" means workmen's compensation; "injury" is mental or physical harm to an employe and is extended to and includes diseases growing out of and incidental to the employment; and "municipality" includes county, city, town, village, school district, sewer district, drainage district and other public or quasi-public corporations; and "commission" means the industrial commission of Wisconsin. "Time of injury", "occurrence of injury", "date of injury" is the date of the accident which caused the injury * * * *or in the case of disease, the last day of work for the last employer whose employment caused disability.*

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

Approved June 26, 1933.