

No. 315, S.]

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CHAPTER 87.

AN ACT to amend 70.06 (1) and (2), 70.07, 70.08 and 70.12 of the statutes, relating to the assessment and taxation of property in cities of the first class.

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

SECTION 1. 70.06 (1) and (2) of the statutes are amended to read:

70.06 (1) In cities of the first class the *assessment of property for taxation shall be under the direction of the tax commissioner who shall perform such duties in relation*
* * * *thereto* as may be prescribed by the common council, and the assessment rolls of the city shall be made as the council shall direct.

(2) * * * The tax commissioner shall divide such city into districts for * * * purposes of administration subject to approval of the common council. For the purpose of determining situs of personal property for assessment and taxation, the boundaries of such districts may be disregarded. The tax commissioner, with the approval of the common council, may redistrict the city or so much thereof as he deems necessary or he may create additional assessment districts. * * * The tax commissioner shall appoint one assessor for each district who shall be a resident of the city of Milwaukee and hold office in accordance with the civil service laws applicable to such city, except in so far as the same is modified by subsection (3). Such assessors, under the direction and supervision of the tax commissioner, shall assess all the taxable property in each such district; except that the tax commissioner may direct that the assessments of personal property and of one or more of the classes of real property referred to in section 70.32 (2) may be made and administered without regard to the boundaries of such administrative districts, in which event he shall assign one or more assessors to assess one or more classes of property in one or more of such administrative districts; provided that the number of assessors shall not be less than the total number of such administrative districts as determined by the tax commissioner and approved by the common council. Said tax commissioner may, with the approval of the common council, appoint one chief assessor and one or more chief appraisers and one or more property appraisers and such other expert technical personnel as he may deem necessary in order that all valuations throughout the city shall be uniformly made in accordance with law. Said chief assessor and chief appraisers shall exercise such direction and supervision over assessment procedure as the tax commissioner shall determine; they, together with the property appraisers, shall be members of the board of assessors and shall hold office in the same manner as assessors as hereinbefore provided. In the event of the death, disability or removal of any district assessor, the tax commissioner may appoint any other assessor, chief assessor, chief appraiser, or property appraiser to act as assessor of the district in which such death, disability or removal occurs. The assessors and such chief assessor, chief appraisers, and property appraisers as may be appointed shall devote their entire time and attention to the duties of their office and shall not actively engage in any other occupation.

SECTION 2. 70.07 of the statutes is amended to read:

70.07 (1) In all cities of the first class the several assessors shall deliver their respective assessment rolls to, and file the same with the tax commissioner * * * on or before the first day set by the tax commissioner in the notice provided in subsection (2), if practicable, but not later than the third Monday in July in each year * * *.

(2) The * * * tax commissioner shall give notice of publication in the official papers of said city, for 10 days, that on a day or days therein named * * *, the assessment * * * rolls for said * * * city will be open for examination by the taxable inhabitants thereof. On the last Monday of June the tax commissioner shall call together all of the assessors, and such others as are members of the board of assessors as provided in section 70.06 (2), and they together with the said tax commissioner * * * shall constitute an assessment board.

(3) To the end that all valuations throughout the city shall be made on a uniform basis, such board of assessors, under the direction and supervision of the tax commissioner, shall compare the valuations so secured, making all necessary corrections and all other just and necessary changes to arrive at the true value of property within the city; and the tax commissioner may direct that all objections to valuations filed with him in writing, as provided in section 70.47 (7), shall be investigated by such board of assessors.

(4) The concurrence of a majority of such board of assessors shall be necessary to determine any matter upon which * * * the tax commissioner requires it to act. No notice need be given to the owners of the property assessed of any such corrections or changes in the assessment roll which are made prior to the day or days fixed in the notice mentioned in subsection (2) as the day or days on which said assessment roll is to be open for examination, but any changes made thereafter and before the assessment roll shall have been delivered to the board of review can only be made upon notice as required in section 70.47 (3).

(5) The tax commissioner may provide for such committees of the board of assessors, as he may think best, to make investigations including the investigations mentioned in subsection (3) and perform such other duties as may be prescribed by the said tax commissioner. The tax commissioner shall be chairman of the board of assessors, and he shall appoint * * * as a member or chairman of the various committees, * * * himself, any assessor or other officer or employee in his department * * *.

(6) * * * The board of assessors shall remain in session until all corrections and changes * * * have been made, including all corrections and changes resulting from investigations by committees of the board of assessors of objections to valuations filed

*with the tax commissioner as herein provided, after which the tax commissioner shall submit the corrected assessment rolls to the board of review. The objector, having been notified of such corrections or changes as required in subsection (4), shall be deemed to have accepted the action of the board of assessors on such objection unless the objector shall notify the tax commissioner in writing, within 5 days, of his desire to present testimony before such board of review. After the board of assessors has adjourned and until the board of review * * * has 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 * * * 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.*

SECTION 3. 70.08 of the statutes is amended to read:

70.08 The term "assessment district" is used to designate any subdivision of territory, whether the whole or any part of any municipality, in which by law a separate assessment of taxable property is made by an assessor or assessors elected or appointed therefor *except that in cities of the first class such districts may be referred to as administrative districts.*

SECTION 4. 70.12 of the statutes is amended to read:

70.12 *Except in cities of the first class, all real property not expressly exempt from taxation shall be entered upon the assessment roll in the assessment district where it lies.*

Approved May 6, 1949.
