

No. 226, A.]

[Published May 9, 1951.]

CHAPTER 121.

AN ACT to amend 73.07 (2) of the statutes, relating to the expense of assessors of incomes and supervisors of assessments.

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

73.07 (2) of the statutes is amended to read:

73.07 (2) The county board of any county when requested to do so by the department of taxation 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 and necessary for the collection of income taxes of persons other than corporations by the department of taxation as provided by law. Such expense shall be paid by the county furnishing the same unless such county be a part of an income assessment district or a property assessment district, in which event the expense of the office of the supervisor of assessments *including rental of office space at not to exceed \$1.25 per square foot per annum together with the actual cost of heat, light and janitor service connected therewith* shall be borne by all the counties in the district, each county to pay at the ratio that the county assessment of such county bears to the total county assessment of all the counties in the district, and the expense of the office of the assessor of incomes, *including rental of office space at not to exceed \$1.25 per square foot per annum together with the actual cost of heat, light and janitor service connected therewith*, and of the collection of income tax shall be borne by all the counties in the district, each county to pay at the ratio that the total normal income tax paid during the preceding calendar year by residents of the county bears to the total normal income tax paid during the preceding calendar year by residents of the district. * * * Any county may agree with the department of taxation to pay the rent, heat, light and janitor service of offices outside the courthouse 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 department of taxation 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 department of taxation, shall in the first instance, be paid out of the state treasury as other claims against the state are audited and paid, and the department of taxation shall certify to the director of budget and accounts the part of such amount chargeable against each county and these amounts shall be 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. In case any county which is a part of an income or property assessment district provided for in section 73.05 shall have, at the request of the department of taxation or assessor of incomes or supervisor of assessments, provided such district with *office space and the heat, light and janitor service connected therewith*, furniture, fixtures, office equipment or office supplies, and any other county in the district shall fail or refuse to pay its proper proportion thereof the amount shall be paid by the department of taxation and certified to the director of budget and accounts to be certified as a special charge against such county in the manner provided in the preceding sentence of this subsection.

Approved May 4, 1951.
