

1969 Senate Bill 171

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CHAPTER 433, LAWS OF 1969

AN ACT to amend 60.19 (1), (2), (3) (b) and (4), 60.61, 60.74 (6) (b), 61.19, 61.27, 62.09 (1) (a), 66.19 (2) (b) and (3), 70.05, 70.055, 70.06 (1), 70.24, 70.46 (1), 70.47 (3) (a), (6), (8) (e) and (10) (c), 70.48, 70.49 (1), 73.03 (11), 73.08, 77.16 (4) and 174.06; and to create 59.07 (58), 70.47 (3) (c), 70.99 and 73.06 (8) of the statutes, relating to a county assessor system and making appropriations.

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

SECTION 1. STATEMENT OF POLICY AND PURPOSES. The legislature finds that because of the importance of the local property tax to government finance it is necessary to improve and modernize the property tax assessment system. To carry out this intent it is necessary:

- (1) That the assessment of real and personal property for tax purposes should be uniform throughout the state of Wisconsin;
- (2) That all property should be assessed at full market value;

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(3) That the assessment process should be a local government function with supervision by the state;

(4) That all property should be assessed by assessors chosen on the basis of training and ability;

(5) That assessment districts should be large enough to support an adequate staff; and

(6) That the use of data processing can materially assist in improving the assessment process.

SECTION 2. 59.07 (58) of the statutes is created to read:

59.07 (58) COUNTY ASSESSOR. The county executive elected under s. 59.031 or the county administrator elected or appointed under s. 59.033 shall appoint a county assessor as prescribed in and subject to the limitations of s. 70.99, approve the hiring of the assessor's staff as prescribed in that section and otherwise comply with that section. In counties with neither a county executive nor a county administrator the appointment of the county assessor shall be the duty of the chairman of the county board subject to the approval of the county board and subject to the limitations of s. 70.99. The hiring of the assessor's staff shall be the duty of the county assessor subject to the limitations of s. 70.99.

SECTION 3. 60.19 (1), (2), (3) (b) and (4) of the statutes are amended to read:

60.19 (1) (a) Biennially, in the odd-numbered years, at the annual town meeting ~~there shall be elected in~~ each town shall elect the following officers: 3 supervisors, one of whom shall be designated on the ballots as chairman, a town clerk, a treasurer, an assessor (the number of assistant assessors for which the town board before such election made provision), and so many constables, not exceeding 3, as were ordered by the last preceding annual town meeting. No person not an elector of the town shall hold any town office, and no person shall hold the offices of treasurer and assessor at the same time. The electors may at referendum election held at the time of any regular or special election, vote to combine the offices of assessor and clerk to take effect at the expiration of the current terms of such officers. No assessor shall be elected in towns appointing such officers under civil service under subs. (2) and (3) and no assessor shall be elected in any town after such town comes within the jurisdiction of a county assessor under s. 70.99.

(b) In the town in any county containing one town only, in place of 3 members ~~there shall be elected~~ a town board of not more than 7 members shall be elected, consisting of one or more members chosen from the town at large and one member chosen from each town board precinct, of which there shall be not less than 2 nor more than 5. A majority of such members shall constitute a quorum. The number and boundaries of the town board precincts and the number of members to be elected from the town at large shall be designated by the legislature when the town is first established, but thereafter such precincts shall be subject to reapportionment and increase or decrease in number and the number of members at large shall be subject to increase or decrease, ~~from time to time~~, by majority vote of the town board in order to provide that all inhabitants will be adequately represented, each precinct will have substantially the same number of inhabitants, the precinct, insofar as is practicable, will consist of contiguous territory and will be in compact form. The total number of town board members shall not be changed from the number initially fixed by the legislature. The member elected from the town at large who has the highest number of votes shall become the town chairman. Such members and a town clerk, a treasurer, an assessor and one or more constables, shall be elected by ballot biennially in the odd-numbered years on the first Tuesday in April, and shall hold office for 2 years except as

provided in s. 60.60 (3), *but no assessor shall be elected after such town comes within the jurisdiction of a county assessor under s. 70.99.*

(2) The electors of any town may request a referendum ~~as provided in~~ *under sub. (3) to select assessors by appointment, except where such town has come within the jurisdiction of a county assessor under s. 70.99.* Selection shall be under any one of the following 3 options: (a) If such town has a civil service system, the assessor shall be chosen in accordance therewith; (b) If such town has no civil service system, the town board may by ordinance adopt one under s. 66.19 (2) for the selection of assessors; (c) If such town does not adopt a civil service system for selection of assessors, the town board shall appoint them on the basis of merit, experience and general qualifications, fix the salary and the term of office which shall not exceed 3 years.

(3) (b) The town board may determine the number of assessors or assistant assessors required and the salaries to be paid, *except where such town has come within the jurisdiction of a county assessor under s. 70.99.* If the assessors and assistant assessors are appointed under civil service, the salaries shall be within the civil service salary schedule and appointments shall be from the civil service lists. The initial appointees shall take office at the expiration of the terms of the last elected ~~assessor~~ *or assessors.*

(4) When any town has established a system for the selection of assessors and assistant assessors ~~as provided in~~ *under sub. (3), such system shall not be repealed for a period of 6 years after the initial appointees take office thereunder and thereafter it may be repealed only by a referendum initiated and conducted by like proceedings as provided in sub. (3) for the adoption thereof. This subsection shall not apply where the town has come within the jurisdiction of a county assessor under s. 70.99.*

SECTION 4. 60.61 of the statutes is amended to read:

60.61 In all towns having an assessed valuation of \$4,000,000 or more, town assessors shall be paid such compensation for their services as may be allowed them by the annual town meeting. In all other towns such compensation if not fixed by the annual town meeting shall be not less than \$5 per day. This section shall not apply in towns selecting assessors and assistant assessors under s. 60.19 (2) and (3), *or where a town has come within the jurisdiction of a county assessor under s. 70.99.*

SECTION 5. 60.74 (6) (b) of the statutes is amended to read:

60.74 (6) (b) The town clerk shall furnish to the town assessor, immediately after the filing of the record of nonconforming uses, a record of the nonconforming uses lying within the town. After the assessment of the following year and after each succeeding assessment thereafter the town assessor shall file a written report certified by the board of review with the town clerk listing all nonconforming uses which have been discontinued between the assessment periods. If a nonconforming use has been discontinued any future use of such building, land or premises shall be in conformity with ~~the provisions of~~ *the ordinance regulating land uses in the district.* The town clerk shall record discontinued nonconforming uses as soon as reported by the assessors. *In this paragraph, "town assessor" includes a county assessor assessing a town under s. 70.99.*

SECTION 6. 61.19 of the statutes is amended to read:

61.19 At the annual spring election in each village in odd-numbered years, except as otherwise provided herein, there shall be chosen: A president, a clerk, a treasurer, an assessor and a constable. In villages in counties having a population of 500,000 or more, the officers named shall be elected for a term of 2 years on the first Tuesday of April of each *even-numbered year in which a general election for state officers is to be held.* Any other officers shall be appointed annually by the village board at their

first meeting after the first Tuesday in April unless the board otherwise provides. No person not a resident elector in such village shall be elected to any office therein. The village clerk may appoint a deputy clerk for whom he shall be responsible, and who shall take and file the oath of office, and in case of the absence, sickness or other disability of the clerk, may perform his duties and receive the same compensation unless the village board appoints a person to act as such clerk. *No assessor shall be elected or appointed if the village has come within the jurisdiction of a county assessor under s. 70.99.*

SECTION 7. 61.27 of the statutes is amended to read:

61.27 In all villages *not assessed by a county assessor* the assessor shall take and file the official oath. He shall begin ~~as provided by section~~ *under s. 70.10* to make an assessment of all the property in his village liable to taxation, ~~in the manner as~~ *prescribed by law*. He shall return his assessment roll to the village clerk at the same time and in the same manner in which town assessors are required to do. His compensation shall be fixed by the village board.

SECTION 8. 62.09 (1) (a) of the statutes is amended to read:

62.09 (1) (a) The officers shall be a mayor, treasurer, clerk, comptroller, attorney, engineer, one or more assessors *unless the city is assessed by a county assessor under s. 70.99*, one or more constables as determined by the common council, a health commissioner or board of health, street commissioner, a board of police and fire commissioners, except in cities where not applicable, chief of police, chief of the fire department, a board of public works, a board of education or of school commissioners, except in cities where not applicable, 2 aldermen from each ward, and such other officers or boards as are created by law or by the council. If one alderman from each ward is provided pursuant to s. 66.018 (1), the council may, by ordinance adopted by a two-thirds vote of all its members and approved by the electors at the general or special election, provide that there shall be 2 aldermen from each ward.

SECTION 9. 66.19 (2) (b) and (3) of the statutes are amended to read:

66.19 (2) (b) Any town not having a civil service system and having exercised the option of placing assessors under civil service pursuant to s. 60.19 (2) may proceed under s. 60.29 (1) to establish a civil service system for assessors ~~as provided in~~ *under sub. (1), except where such town has come within the jurisdiction of a county assessor under s. 70.99.*

(3) When any town has established a system of civil service, the ordinance establishing the same shall not be repealed for a period of 6 years after its enactment, and thereafter it may be repealed only by proceedings under s. 9.20 by referendum vote. *This subsection shall not apply where a town comes, before the expiration of the 6 years, within the jurisdiction of a county assessor under s. 70.99.*

SECTION 10. 70.05 of the statutes is amended to read:

70.05 (1) The assessment of general property for taxation in all the towns, cities and villages of this state shall be made according to ~~the provisions of this chapter unless otherwise specifically provided. If no provisions be otherwise made therefor,~~ There shall be elected at the annual spring election one assessor for each taxation district *not subject to assessment by a county assessor under s. 70.99.*

(2) The governing body of any town, city or village *not subject to assessment by a county assessor under s. 70.99* may provide for the selection of one or more assistant assessors to assist the assessor in the discharge of his duties.

SECTION 11. 70.055 of the statutes is amended to read:

70.055 Whenever the governing body of any town, village or city *not subject to assessment by a county assessor under s. 70.99* determines that

an emergency exists in the assessment of the property of the taxation district and deems it necessary, after consultation with and approval by the department of ~~taxation revenue~~, to employ expert or additional clerical or other help to aid in making an assessment in order that such assessment may be equitably made in compliance with law, such governing body may employ such necessary help as is approved by the department of ~~taxation revenue~~ and at such compensation as is likewise approved. No person shall be approved as an expert to aid in the making of an assessment for any taxation district unless such person is willing and able to use the *Wisconsin property assessment manual* ~~when such manual has been prepared and is available~~ as required by s. 73.03 (2a). When ~~so~~ appointed such expert help, together with the assessor, shall act together as an assessment board in exercising the powers and duties of the assessor during such employment, and the concurrence of a majority of such board is necessary to determine any matter upon which they are required to act. When a single expert is employed the governing body may designate an employe of the ~~state~~ department of ~~taxation revenue~~ to serve as a member of such board.

SECTION 12. 70.06 (1) of the statutes is 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 *city tax commissioner* who shall perform such duties in relation thereto as ~~may be~~ *are* prescribed by the common council, and the assessment rolls of the city shall be made as the council ~~shall direct~~ *directs*, ~~except where such city of the 1st class is under the jurisdiction of a county assessor under s. 70.99.~~

SECTION 13. 70.24 of the statutes is amended to read:

70.24 The secretary of state shall annually, before ~~the first day of~~ *May 1*, make and transmit to the county clerk of each county an abstract containing a correct and full statement and description of all public lands sold and not patented by the state, and of all lands mortgaged to the state lying in his county; and immediately on receipt thereof the county clerk shall make and transmit ~~to the county assessor and to the clerk of each town, village or city in the county not under the assessment jurisdiction of the county assessor~~ a list from said abstract of such lands lying in such town, *village* or city, ~~if any~~. Every assessor shall enter on the assessment roll, in a separate column, under distinct headings, a list of all such public and mortgaged lands, and the same shall be assessed and taxed in the same manner as other lands, without regard to any balance of purchase money or loans remaining unpaid on the same.

SECTION 14. 70.46 (1) of the statutes is amended to read:

70.46 (1) ~~Except as provided in s. 70.99, 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~~ *determines*, 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~~ *determines*, shall constitute a board of review for such town, city or village. In cities of the first class the board of review shall, and in all other cities, it may, by ordinance in lieu of the foregoing consist of 5 residents of ~~said the city~~, none of whom shall occupy any public office or be publicly employed. ~~Said~~ *The* members shall be appointed by the mayor of ~~said the city~~ with the approval of the common council and shall hold office as members of ~~said the~~ board for 5 years and until their successors are appointed and qualified, the first appointments to be for 1, 2, 3, 4 and 5 years, respectively. In cities the common council shall fix, by ordinance, the salaries of the members of the board of review.

SECTION 15. 70.47 (3) (a), (6), (8) (e) and (10) (c) of the statutes are amended to read:

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70.47 (3) (a) At its first meeting, the board of review shall receive the assessment roll and sworn statements from the clerk and prior to adjournment shall be in session at least one day from 10 a.m. to 4 p.m., except for a one hour recess for lunch, for taxpayers to appear and examine such assessment roll and other assessment data and be heard in relation to the assessment. If the assessment roll is not completed, the board shall adjourn for such time as ~~shall be~~ is necessary to complete the roll, and shall post a written notice on the outer door of the place of meeting stating to what time ~~said~~ the meeting is adjourned. *With respect to the assessment rolls of taxing districts prepared by a county assessor, the board of review as constituted under s. 70.99 (10) shall schedule meetings in each taxing district on specific dates beginning with the 2nd Monday of July and shall be in session on the specified dates from 10 a.m. to 4 p.m., except for a one hour recess for lunch, for taxpayers to appear and examine such assessment roll and other assessment data and be heard in relation to the assessment. Notice of the time and place of meeting shall be posted in advance by the clerk of the taxing district in at least 3 public places and on the door of the village hall, council chambers or city hall or the town hall on the date set by the board of review.*

(6) The board shall carefully examine the roll or rolls and correct all apparent errors in description or computation, and shall add all omitted property as provided in ~~subsection sub.~~ (10). The board shall not raise or lower the assessment of any property except after hearing as provided in subsections (8) and (10).

(8) (e) The clerk shall take notes of the testimony taken. The board may, upon its own motion, and shall upon request of any person filing an objection, order that all proceedings be taken in full by a stenographer or by a recording device, the expense thereof to be paid by the district. The board may order that the notes be transcribed, and in case of an appeal or other court proceedings they shall be transcribed. In case the proceedings are transcribed or recorded, copies of the transcript shall be promptly supplied to anyone requesting the same at his expense.

(10) (c) Subpoena such witnesses as it ~~shall deem~~ *deems* necessary to testify concerning the value of such property and the expense incurred shall be a charge against the district.

SECTION 15m. 70.47 (3) (c) of the statutes is created to read:

70.47 (3) (c) Unless the town board, village board or city council in a county under the county assessor has adopted a resolution to conduct its own board of review under s. 70.47 by June 1 and has notified the county clerk to that effect, the county board of review as established under s. 70.99 (10) shall conduct the assessment review. It shall be the duty of the county clerk to notify the county assessor and other interested persons of the existence of town, village or city boards of review in the county. The resolution shall be in effect from year to year unless repealed by the governing body. Where the governing body has complied with the foregoing requirements it shall consult with the county assessor to set a date for the adjourned board of review meeting. The county assessor or a member of his staff shall attend all boards of review established by the adoption of a resolution pursuant to this subsection.

SECTION 16. 70.48 of the statutes is amended to read:

70.48 The assessor or *his authorized representative* shall attend without order or subpoena all hearings before the board of review and under oath submit to examination and fully disclose to ~~said~~ the board such information as he may have touching ~~his~~ the assessment and any other matters pertinent to the inquiry being made ~~and~~. *All part-time assessors shall receive the same compensation for such attendance as is allowed to the members of ~~said~~ the board but no county assessor or member of a county assessor's staff shall receive any compensation other than his regu-*

lar salary for attendance at a board of review. The clerk shall make all corrections to the assessment roll ordered by the board of review, including all changes in the valuation of real property. When any valuation of real property is changed he shall enter the valuation fixed by the board in red ink in the proper class above the figures of the assessor, and the figures of the assessor shall be crossed out with red ink. The clerk shall also enter upon the assessment roll, in the proper place, the names of all persons found liable to taxation on personal property by the board of review, setting opposite such names respectively the aggregate valuation of such property *as determined by the assessor*, after deducting exemptions and making such corrections as the board ~~may have~~ *has* ordered. All changes in valuation of personal property made by the board of review shall be made in the same manner as ~~provided for~~ changes in real estate.

SECTION 17. 70.49 (1) of the statutes is amended to read:

70.49 (1) The ~~assessor or~~ assessors shall annex to the completed assessment roll, before the meeting of the board of review, ~~his or~~ their affidavits, to be made and certified substantially in the following form, ~~viz:~~
STATE OF WISCONSIN,

_____ County.

We, _____ and _____, assessors for the _____ of _____ in said county, do solemnly swear that the annexed assessment roll contains according to our best information and belief a complete list of all real and personal property liable for assessment for the present year in said _____, that the valuations of real and personal property as set down by us (or as corrected by the board of assessors in cities of the first class) in said roll have been made impartially according to our best skill and judgment and are the just and equitable valuations of such property *at a _____ per cent level of fair market value*; and that we have performed to the best of our ability all the duties of our office with respect to said assessment roll in accordance with the statutes relating thereto.

Read to the affiant and subscribed and sworn to before me this _____ day of _____, 19 ____

SECTION 19. 70.99 of the statutes is created to read:

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70.99 COUNTY ASSESSOR. (1) ~~To facilitate the orderly transition to the county assessor system the department of revenue may recommend the year in which the tax districts of a county are to come under this section. At least one year prior to the designation of the recommended transition date the department shall schedule a public meeting within the county to which the officials of the tax districts involved are to be invited to explain to them the county assessor system. It is the intent of this section that the state-wide transition to the county assessor system may be accomplished December 31, 1979.~~

(2) ~~At the time the department designates the recommended transition date for a county~~ A county assessor system may be established for such county only by passage of a resolution or ordinance adopting such system by an approving vote of two-thirds of the entire membership of the county board. After passage of such enabling resolution or ordinance by the county board, the county executive, or the county administrator, or the chairman of the county board with approval of the county board, shall appoint a county assessor from a list of candidates that passed an examination. The persons selected for such listing shall first have been given a comprehensive examination related to the work of county assessor. A person appointed as county assessor shall thereafter have indefinite tenure and may be removed or suspended only for the reasons named

in s. 17.14 (1) or for such cause or causes as would sustain the suspension or removal of a state employe under state civil service rules. If employes of a county are under a county civil service program, the county assessor may, and any person appointed as a member of his staff shall, be incorporated into such county civil service program but tenure is dependent on the foregoing provision.

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(3) The state bureau of personnel shall recommend a reasonable salary range for the county assessor for each county based upon pay for comparable work or qualifications in such county. If by contractual agreement under s. 66.30 2 or more counties join to employ one county assessor with the approval of the secretary of revenue, the bureau of personnel shall recommend a reasonable salary range for the county assessor under such agreement. ~~The first such certification shall be made not later than 8 months prior to the May 1 date on which transition to the county assessor is to take place. The county assessor shall take office on the January 1 preceding the transition date.~~ The department of revenue shall assist the county in establishing the budget for county assessor's offices, including the number of personnel and their qualifications based on the anticipated work load. The county assessor may hire without prior examination any person, who was a town, village or city assessor but shall give preference to assessors with 8 or more years of assessment work experience; or, he may so hire any person that was on the assessing staff including clerical staff of any such town, village or city assessor giving preference to assessing staff persons with 8 or more years of clerical or assessment work experience; or, he may so hire state supervisors of assessments including deputy supervisors of assessments. Any other person must pass an examination given by the bureau of personnel before the person can be employed by the county assessor. All persons on the staff of a county assessor that were hired under the "without prior examination" provisions must successfully pass a civil service examination within 3 years after employment to retain their position on the staff of the county assessor unless they were previously under civil service in which case they may be retained. Any person who successfully passes such civil service examination shall thereafter have indefinite tenure of the same kind as that provided for the county assessor in sub. (2).

(5) The county assessor and his staff shall be supplied suitable quarters, equipment and supplies by the county.

(6) In respect of any assessment made by a county assessor he shall perform all the functions and acts theretofore required to be performed by the local assessor of the taxation district and shall have the same authority, responsibility and status, privileges and obligations of the assessor he displaces, except as clearly inconsistent with this section.

(7) The county assessor may designate one member of his staff as deputy county assessor who shall have full power to act for the county assessor in the event of the inability of the county assessor to act through absence, incapacity, resignation or otherwise.

(8) Each city, town and village assessor duly appointed or elected and qualified to make the assessment for a city, town or village shall continue in office for all purposes of completing the functions of assessor with respect to such current year's assessment, but is divested of all authority in respect to the May 1 assessment that comes under the jurisdiction of the county assessor.

(9) In making the first assessment of any city, town or village the county assessor shall equalize the assessment of property within each taxation district. Thereafter, he shall revalue each year as many taxation districts under his jurisdiction within such county as his available staff will permit so as to bring and maintain each such taxation district at a full

value assessment. He shall proceed with such work so as to complete the revaluation of all taxation districts under his jurisdiction within 4 years. Such revaluation shall be made according to the procedures and manuals established by the department of revenue for the use of assessors.

(10) There shall be one board of review for each county under the county assessor. The board of review in any county having a county executive shall be appointed by the county executive from the cities or villages or towns under the county assessor. The board of review of all other counties shall be appointed by the chairman of the county board from the tax districts under the county assessor. County board of review appointments in all counties shall be subject to approval by the county board. The board of review shall have 5 members, no 2 of whom shall reside in the same city, town or village, and shall hold office as members of said board for 5 years and until their successors are appointed and qualified. The first appointments shall be for 1, 2, 3, 4 and 5 years, respectively. In counties other than Milwaukee county at least one member shall be from a town. The compensation and reimbursement of expenses of members of the board of review shall be fixed by the county board and shall be borne by the tax district served by the board of taxation. Each such board of review shall appoint one of its members present at the hearing as clerk and such clerk shall keep an accurate record of its proceedings. One or more members may conduct a board of review but the decision shall be made from the record by a majority of the board. Where one member conducts the board of review he shall also be the clerk.

(11) The county assessor shall annually submit a budget request for funds to cover the operation of the county assessor system for the ensuing year to the county office responsible for preparing the county budget.

SECTION 20. 73.03 (11) of the statutes is amended to read:

73.03 (11) To visit the counties in the state, unless prevented by other necessary official duties, for the investigation of the work and the methods adopted by local assessors, *county assessors*, boards of review, supervisors of assessments and county boards, in the assessment, equalization and taxation of ~~real and personal~~ *property*. *The department of revenue and its district supervisory staff shall assist the county assessor in carrying out his duties.*

SECTION 21. 73.06 (8) of the statutes is created to read:

73.06 (8) For purposes of this section "local assessor" includes the county assessors under s. 70.99.

SECTION 22. 73.08 of the statutes is amended to read:

73.08 The department through its supervisors of assessments shall each 6 years, or oftener if the work permits and in its judgment is desirable, make a thorough review of assessment practices in each ~~town, city and village~~ *taxation district* in each county ~~in the respective assessment districts~~. The review shall include the gathering of information on inequities in assessment as between classes of property and within each class of property. The report of the supervisor shall include recommendations warranted by the evidence and shall be made public. *If the department is satisfied that the assessment by the county assessor is at full value it may adopt such value as the state's full value for equalization purposes.*

SECTION 23. 77.16 (4) of the statutes is amended to read:

77.16 (4) The ~~local~~ assessor in preparing the ~~tax~~ assessment roll shall show the acreage for each owner covered by the provisions of ~~s. 77.16~~ *this section* in a column designated by the words "Woodland Tax Law" or the initials "~~W.T.L.~~" "*WTL*".

SECTION 24. 174.06 of the statutes is amended to read:

174.06 Dog license taxes shall be collected in the same manner as in s. 74.11 for the collecting of personal property taxes.

(1) Every assessor *including the county assessor*, shall annually ascertain by diligent inquiry the dogs owned, harbored or kept within his assessment district *or county*. ~~The~~ Any assessor *other than a county assessor* shall receive as compensation therefor 15 cents for each dog listed by him, to be audited and allowed by the county board as other claims against the county and to be paid out of the dog license fund. Every person shall answer frankly and fully all questions which are put to him by ~~such~~ *the district or county* assessor relative to the ownership or keeping of dogs within the ~~assessor's~~ *district or county*. ~~The~~ Such assessor shall enter in his blotter or other record for personal property assessments all dogs in his *district or county* subject to tax, to whom they are assessed, the name, number, sex, spayed or unspayed, breed and color of each such dog. ~~The~~ Such assessor shall make in triplicate a list of the owners of all dogs assessed as shown on the assessment record and shall deliver said copies to the town, village or city clerk at the time of delivery of the assessment roll. ~~He~~

(2) ~~The~~ assessor of the *district or county* shall make in triplicate a list of the names of persons owning and operating kennels and the number of dogs kept in each.

(a) The term "kennel" means any establishment wherein or whereon dogs are kept for the purpose of breeding, sale, or sporting purposes.

(b) Any person who keeps or operates a kennel may in lieu of the license tax for each dog required by this chapter apply to the town, city or village treasurer for a kennel license for the keeping or operating of such kennel. For such kennel he shall pay a license tax of \$20 for the license year. With such kennel license the treasurer shall issue a number of tags equal to the number of dogs authorized to be kept in the kennel. ~~Such~~

(c) *Kennel license* tags shall be made in a form so that they may be readily distinguishable from the individual license tags for the same year. The licensee of a kennel shall at all times keep one of such tags attached to the collar of each dog over 5 months old kept by him under a kennel license. Such tags may be transferred from one dog to another within the kennel whenever any dog is removed from the kennel. No dog bearing any tag shall be permitted to stray or to be taken anywhere outside the limits of the kennel unless he is in leash or temporarily for the purposes of hunting, breeding, trial or show.

(d) The department of agriculture shall furnish county clerks with suitable kennel tags and blank licenses for distribution to the several town, village and city treasurers.

(e) Unless clearly inapplicable, all the provisions of this chapter relating to the individual dog license tax, licenses and tags shall apply to the kennel license and tags.

(3) The town, village or city clerk shall deliver one copy of ~~such~~ *the list under sub. (1) or (2)* to the county clerk, one copy to the town, village or city treasurer, and retain one copy for his files.

Item }
Veto } SECTION 25. APPROPRIATIONS INCREASED. (1) The appropriation under section 20.505 (1) (a) of the statutes, as affected by the laws of 1969, is supplemented by ~~\$12,500 for the fiscal year 1969-70~~ and by \$12,500 for the fiscal year 1970-71 to provide for supporting expenses to the bureau of personnel to cover the costs of examinations, establishment of lists, establishment of salary ranges and making certifications required under section 70.99 of the statutes, the county assessor system.

Item }
Veto } (2) The appropriation under section 20.566 (2) (a) of the statutes, as affected by the laws of 1969, is supplemented by ~~\$12,000 for the fiscal year 1969-70~~ and by \$17,300 for the fiscal year 1970-71 to provide for personal services and supporting expenses to cover costs required under

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Item { section 70.99 of the statutes, the county assessor system; ~~and to cover the~~
Veto { ~~costs of printing and distribution of all forms related to the assessment of prop-~~
~~erty currently assumed by the counties.~~
Approved February 13, 1970.
