

thereof. The provisions of this section shall not apply to cities and incorporated villages.”

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved April 26, 1901.

No. 236, S.]

[Published May 2, 1901.

CHAPTER 220.

AN ACT defining and enlarging the powers and duties of the commissioner of taxation and amending chapter 206 of the laws of 1899, and making an appropriation therefor.

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

General powers; over assessors; to direct boards of review; report from town, city and village officers; information from corporations, etc.; summoning witnesses; administering oaths; investigation of county methods; reports. . SECTION 1. A new section is hereby added to chapter 206 of the laws of 1899 to be numbered and read as follows: Section 3a. The commissioner shall have the power and it shall be his duty. I. To have and exercise general supervision of the system of taxation throughout the state. II. To exercise general supervision over assessors, town, city and village boards of review or equalization, and the determination and assessment of taxable property in the several towns, cities and villages by the county board of supervisors to the end that all taxable property in the state shall be placed on the assessment rolls at the true cash value, equalized between persons, companies and corporations in assessment districts and between municipalities in counties so that equality of taxation shall be secured according to the provisions of law. III. To confer with, advise and direct assessors, boards of review and county boards of supervisors as to their duties under the statutes of the state, and to direct that proceedings, actions or prosecutions be instituted to enforce the laws relating to the penalties, liabilities and punishment of public officers, persons and officers or agents of corporations for failure or neg-

lect to comply with the provisions of the statutes governing the return, assessment and taxation of property to cause complaints to be made against assessors or other taxing officers to the proper circuit judge for their removal from office for official misconduct or neglect of duty. In the execution of these powers and duties the said commissioner may call upon district attorneys who shall assist in the commencement and prosecutions of actions and proceedings for penalties, for forfeitures, removals and punishment for violation of the laws of the state in respect to the assessments and taxation of the property. IV. The commissioner shall have power to require town, city and village officers to report information as to the assessment of property, collection of taxes, the expenditure of public funds for all purposes and any other information which said commissioner may request. V. To require individuals, partnerships, companies, associations and corporations to furnish information concerning their capital, funded debt, value of property, earnings, taxes and all other facts called for so that the commissioner may ascertain the relative burdens borne by all kinds of property in the state. VI. To summon witnesses to appear and testify on the subject of the value of property, earnings, taxes, or upon any matter deemed material to the investigation of the system of taxation and the expenditure of public funds for state, county and local purposes. VII. The commissioner and each of his assistants may administer the oath to witnesses. In case any witness shall fail to obey the summons to appear, or refuse to testify such failures or refusal shall be reported to the attorney general who shall thereupon institute proceedings in the proper circuit court to compel obedience or to punish a witness for any neglect or refusal. Any person who shall testify falsely shall be guilty of, and punished for perjury. In the discretion of the commissioner, officers who serve summons and witnesses attending shall receive like compensation as officers and witnesses in the circuit court. VIII. To visit the counties in the state, unless prevented by other necessary official duties, for the investigation of the methods adopted by local assessors, boards of review and county boards of supervisors in the assessment, equalization and taxation of real and personal property; to carefully examine into all cases where evasion of proper taxation is alleged, and ascertain wherein existing laws are defective or are improperly or negligently administered; to investigate the taxation systems or [of] other states and countries, and they shall formulate and recommend such legislation as may be found necessary to prevent the evasion of just and equal taxation and for the improvement of the system of taxation in the state. IX. To

consult and confer with the governor of the state upon the subjects of taxation, the administration of the laws in relation thereto, the progress of the work, and to furnish the governor from time to time such assistance or information as he may require. X. To transmit to the governor of the state at least thirty days before the meeting of the legislature the report of the commissioner showing all the taxable property in the state and the value of the same in tabulated form with the recommendations for improvement in the system of taxation in the state and such measures as may be formulated for the consideration of the legislature. XI. To transmit copies of the report showing all the taxable property in the state and the value of the same in tabulated form with recommendations to each member of the legislature thirty days before the meeting of the legislature. XII. To perform such further duties as may be imposed on such commissioner by law.

Appropriation for salaries and expenses. SECTION 2. Section 9 of chapter 206 of the laws of 1899 is hereby amended to read as follows: Section 9. The salaries of the commissioner, his assistants and clerks, their necessary traveling expenses and all other disbursements of his office, shall be paid out of the state treasury as the salaries and expenses of other state officers are paid and a sum sufficient to carry out the provisions of this act is hereby appropriated, provided the salaries of clerks, traveling expenses and other disbursements shall not exceed the sum of ten thousand dollars in any one year.

SECTION 3. This act shall take effect and be in force from and after its passage and publication.

Approved April 26, 1901.