

No. 130, S.]

[Published June 7, 1905.

CHAPTER 307.

AN ACT to amend section 471 of the statutes of 1898 relating to assessments in joint school districts.

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

Assessments in joint districts. SECTION 1. Section 471 of the statutes of 1898 is hereby amended to read as follows: Section 471.* *In case of a joint school district the assessors of the town, city or village in part embraced therein shall meet at the district school house with their respective assessment rolls at two o'clock in the afternoon of the last Saturday in July of each year for the purpose of comparing and investigating the assessed valuation of the taxable property in the several parts of such district separated by town, city or village lines and shall determine whether the assessed valuation of such property on the assessment rolls be just or not. If considered unjust, they shall determine the relative aggregate valuation of said property in the parts of the district in the several towns, cities or villages comprising it and the proportion of district taxes to be levied upon the property in each of the several parts. If necessary, the assessors may view and inspect the taxable property in the different parts of the district and may examine the owners and other persons under oath as to the value thereof. The school district clerk shall give five days notice by mail to the assessors that the statute requires them to meet at the time and place aforesaid for the purpose of determining the relative value of property in the several parts of the district, but a failure to give such notice shall not excuse the non-attendance of any assessor. Said clerk shall attend such meeting and keep a record of the proceedings. A majority of such assessors shall constitute a quorum for the performance of the duties prescribed in this section. But if any assessor shall be absent from such meeting in attendance upon a like meeting in some other joint district, and shall give information of the fact to such clerk, or if for other reasons there shall be no quorum of assessors, the meeting shall be adjourned to such time as may be necessary to enable all of such assessors to be present, and in such case the clerk shall give notice of such adjournment to each assessor not*

*Entire section is rewritten.

then present in time to enable him to attend such adjourned meeting. Further adjournments may be taken, if necessary, until the duties imposed by this section shall have been performed; and if for any reason there shall be failure to perform such duties without adjournment to a fixed time, the clerk shall call another meeting at a time fixed by him; provided, that final action by said assessors under this section shall be taken not later than the first day of November in the same year. The town, city and village clerks shall allow the assessors to take and use the assessment rolls in the discharge of their duties under this section. If the assessors cannot agree, they shall call to their aid the chairman of the town, the president of the village or mayor of the city so in part embraced in the district, and if the last named officers with the assessors cannot determine the valuation of the property and the proportion of taxes to be levied thereon, they shall call to their aid the chairman of an adjoining town whose vote shall decide the controversy. The determination when made shall be certified in writing to the district clerk. If any assessor or other officer shall refuse or neglect to perform the duties hereby imposed, or to act when called upon as herein provided, he shall forfeit not less than twenty nor more than one hundred dollars. For performing the duties prescribed in this section, the district clerk, each assessor and each town city, or village officer who may be called in shall receive the sum of three dollars, payable out of the treasury of such district upon the order of the clerk thereof drawn upon the district treasurer and countersigned by the director.

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

Approved June 5, 1905.