

clerk in this state shall, at the expense of the county, procure a record book and record therein all affidavits and notices hereafter filed in his office by or on behalf of the county treasurer, pursuant to the provisions of section 1141 of the statutes of 1898 and the record of such affidavits and notices shall be received in evidence in all courts and proceedings as proof of the matters therein contained with like effect as such original notices or affidavits.

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

Approved June 14, 1905.

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No. 754, A.]

[Published June 15, 1905.

## CHAPTER 380.

AN ACT to create a permanent tax commission and transferring to such commission the powers and duties of the present commissioner and assistant commissioners of taxation as a state board of assessment or otherwise, and making an appropriation therefor.

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

**Tax commission created.** SECTION 1. There is hereby created a state board to be designated and known as the tax commission, which board shall succeed and take the place of the present commissioner and assistant commissioners of taxation and the present state boards of assessment composed of said commissioner and assistant commissioners, as hereinafter provided.

**How constituted; terms of office.** SECTION 2. Said tax commission shall be composed of three commissioners, who shall be appointed by the governor by and with the advice and consent of the senate. The three persons first to compose said board shall be appointed within ten days after the passage and publication of this act and before the adjournment of the present legislature if practicable. Of such three persons one shall be

appointed and designated to serve for a term ending on the first Monday in May, 1909, one for a term ending on the first Monday in May, 1911, and one for a term ending on the first Monday in May, 1913, each of said terms to begin upon the qualification of the person appointed therefor. Upon the expiration of the terms of the three commissioners first to be appointed as aforesaid, each succeeding commissioner shall be appointed and shall hold his office for the term of eight years, except in the case of a vacancy as hereinafter provided, and each commissioner shall hold his office until his successor shall have been appointed and qualified.

**Vacancies.** SECTION 3. After the appointment of said first three commissioners and except when appointed to fill a vacancy, each commissioner shall be appointed on or before the last Monday in February during the biennial session of the legislature next preceding the commencement of the term for which he shall be appointed. In case of a vacancy, it shall be filled by appointment by the governor for the unexpired portion of the term in which such vacancy shall occur, subject to confirmation by the senate. If such appointment be made when the legislature is not in regular session, the appointee shall hold his office until the first Monday in February in the next biennial session of the legislature, when, if such appointment is not confirmed by the senate, the office shall become vacant, and, on or before the last Monday in the same month, the governor, by and with the advice and consent of the senate, shall appoint a suitable person to fill such vacancy for the remainder of such term.

**Qualifications required.** SECTION 4. The persons to be appointed as members of such commission shall be such as are known to possess knowledge of the subject of taxation and skill in matters pertaining thereto. So far as practicable they shall be so selected that the board will not be composed wholly of persons who are members of or affiliated with the same political party or organization. No person appointed as such commissioner shall hold any other office under the laws of this state nor any office under the government of the United States or of any other state. Each such commissioner shall devote his entire time to the duties of the office and shall not hold any position of trust or profit, engage in any occupation or business interfering with or inconsistent with his duties, or serve on or under any committee of any political party.

**Oath of office; salary.** SECTION 5. Each commissioner, within thirty days after notice of his appointment and before entering upon the discharge of the duties of his office, shall take, subscribe and file with the secretary of state the oath of office prescribed by the constitution of this state. Each of said commissioners shall receive an annual salary of five thousand dollars, payable in the same manner that salaries of other state officers are paid.

**Organization; quorum; sessions.** SECTION 6. The commissioners first appointed under this act, after having duly qualified, shall without delay meet at the capitol in Madison, and shall thereupon organize and elect one of their number as chairman. A majority of said commissioners shall constitute a quorum for the transaction of the business and the performance of the duties of the commission. The said commission shall be in continuous session and open for the transaction of business every day except Sundays and legal holidays; and the sessions of such commission shall stand and be deemed to be adjourned from day to day without formal entry thereof upon its records. The commission may hold sessions or conduct investigations at any place other than the capitol when deemed necessary to facilitate the performance of its duties.

**Secretary; clerks; experts and assistants.** SECTION 7. Said commission may appoint a secretary at a salary of not more than two thousand dollars per annum, one clerk at a salary of not more than fifteen hundred dollars, one clerk at a salary of not more than twelve hundred dollars and one at a salary of not more than one thousand dollars, one of which clerks shall be a stenographer. The commission may employ such other persons as experts and assistants as may be necessary to perform the duties that may be required of the commission and fix their compensation. The secretary shall keep full and correct minutes of all hearings, transactions, and proceedings of said commission and shall perform such other duties as may be required by the commission. The commission shall have power to make all needful rules, not inconsistent with law, for the orderly and methodical performance of its duties as a board of assessment or otherwise, and for conducting hearings and other proceedings before it.

**Office and equipment; traveling expenses.** SECTION 8. The commission shall keep its office at the capitol and shall be pro-

vided with suitable rooms, necessary office furniture, supplies, stationery, books, periodicals and maps; and all necessary expenses shall be audited and paid as other state expenses are audited and paid. The commissioners, secretary and clerks, and such experts and assistants as may be employed by the commission shall be entitled to receive from the state their actual necessary expenses while traveling on the business of the commission; such expenditures to be sworn to by the party who incurred the expense and approved by the chairman of the commission or a majority of the members of such commission.

**Powers and duties defined.** SECTION 9. It shall be the duty of the commission, and it shall have power and authority:

(1) To have and exercise general supervision over the administration of the assessment and tax laws of the state, over assessors, boards of review and supervisors of assessment, and over county boards in the performance of their duties as county boards of assessment, to the end that all assessments of property be made relatively just and equal at true value in substantial compliance with law.

(2) To confer with, advise and direct assessors, boards of review, county boards of assessment and supervisors of assessment as to their duties under the statutes of the state.

(3) To direct proceedings, actions and prosecutions to 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 neglect to comply with the provisions of the statutes governing the return, assessment and taxation of property; and to cause complaints to be made against assessors, members of boards of review, supervisors of assessment, and members of county boards, or other assessing or taxing officers, to the proper circuit judge for their removal from office for official misconduct or neglect of duty.

(4) To require district attorneys to assist in the commencement and prosecution of actions and proceedings for penalties, forfeitures, removals and punishment for violations of the laws of the state in respect to the assessment and taxation of property, in their respective counties.

(5) To require town, city, village, county and other public officers to report information as to the assessment of property, collection of taxes, receipts from licenses and other sources, the expenditure of public funds for all purposes, and such other information as may be needful in the work of the commission, in such form and upon such blanks as the commission may prescribe.

(6) To require individuals, partnerships, companies, associations and corporations to furnish information concerning their capital, funded or other debt, current assets and liabilities, value of property, earnings, operating and other expenses, taxes and all other facts which may be needful to enable the commission to ascertain the value and the relative burdens borne by all kinds of property in the state.

(7) To summon witnesses to appear and give testimony, and to produce records, books, papers and documents relating to any matter which the commission shall have authority to investigate or determine.

(8) To cause the deposition of witnesses residing within or without the state or absent therefrom, to be taken, upon notice to the interested party, if any, in like manner that depositions of witnesses are taken in civil actions pending in the circuit court, in any matter which the commission shall have authority to investigate or determine.

(9) 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, boards of review, supervisors of assessment and county boards, in the assessment, equalization and taxation of real and personal property.

(10) To carefully examine into all cases where evasion or violation of the laws for assessment and taxation of property is alleged, complained of or discovered, and to ascertain wherein existing laws are defective or are improperly or negligently administered.

(11) To investigate the tax systems of other states and countries and to formulate and recommend such legislation as may be deemed expedient to prevent evasion of assessment and tax laws and to secure just and equal taxation and improvement in the system of taxation in the state.

(12) To inquire into the system of accounting of public funds in use in towns, cities, villages and counties, and to devise and prescribe a uniform system of accounting of the receipts and disbursements of public funds in the municipalities of the state.

(13) To consult and confer with the governor of the state upon the subject of taxation, the administration of the laws in relation thereto and the progress of the work of the commission, and to furnish the governor from time to time such assistance and information as he may require.

(14) To transmit to the governor and to each member of the legislature, thirty days before the meeting of the legislature,

the report of the commission showing all the taxable property in the state and the value of the same in tabulated form with recommendations for improvement in the system of taxation in the state, together with such measures as may be formulated for the consideration of the legislature.

(15) To exercise and perform such further powers and duties as may be granted to or imposed upon the commission by law.

**Witnesses, attendance of.** SECTION 10. Oaths to witnesses in any matter under the investigation or consideration of the commission may be administered by the secretary of the commission or by any member thereof. In case any witness shall fail to obey any summons to appear before said commission or shall refuse to testify or answer any material question or to produce records, books, papers or documents when required so to do, such failure or refusal shall be reported to the attorney general, who shall thereupon institute proceedings in the proper circuit court to compel obedience to any summons or order of the commission or to punish witnesses for any such neglect or refusal. Any person who shall testify falsely in any material matter under the consideration of the commission shall be guilty of and punished for perjury. In the discretion of the commission, officers who serve summons or subpoenas, and witnesses attending, shall receive like compensation as officers and witnesses in the circuit court.

**Powers transferred.** SECTION 11. The said commission, upon the qualification of its members and the organization thereof as hereinbefore provided, shall become successors in office to the present commissioner and assistant commissioners of taxation, and thereupon all the power and authority vested in or conferred upon said last named officers or any of them, and all duties imposed upon them or any of them, by any act or statute then in force or by any act thereafter taking effect, passed at this legislative session, shall devolve upon and thenceforth be exercised and performed by said commission, and the office of commissioner of taxation and of the first and second assistant commissioners of taxation shall cease and terminate.

**Further power and authority; duties.** SECTION 12. The power and authority and the duties which shall devolve upon and be exercised and performed by said commission as provided in the preceding section, shall extend to and include all those con-

ferred or imposed upon said commissioner and assistant commissioners of taxation as a state board of assessment or taxing board for any purpose by any act or statute which shall be in force at the time of the organization of said commission and termination of said offices of commissioner and assistant commissioners of taxation, or by any act thereafter taking effect passed at this legislative session, and shall include the power and authority of said commissioner and assistant commissioners as a state board for the assessment and taxation of the property of railroad companies under the provisions of chapter 315 of the laws of 1903 and acts amendatory thereof. All proceedings, hearings or other matters then pending before said commissioner and assistant commissioners, as a state board of assessment or otherwise, and all investigations or other official work undertaken by them or any of them and then remaining uncompleted, shall be continued, carried on and completed by and before said commission. All records, books, papers, documents and memoranda and all office equipment, materials and supplies in the official custody or possession of said commissioner and assistant commissioners of taxation, or of any of them, as a state board of assessment or otherwise, upon the termination of their offices as above provided shall be transferred to said commission as their successors in office for all purposes, and said commission shall thereupon and thenceforth have official possession and custody of the same.

**Appropriation.** SECTION 13. There is hereby annually appropriated out of the general fund in the state treasury a sum sufficient to carry out the provisions of this act.

SECTION 14. This act shall take effect and be in force from and after its passage and publication.

Approved June 15, 1905.