## Chapter Tax 1

## GENERAL ADMINISTRATION

Tax 1.01 Assessment districts

Tax 1.05 Deputy commissioner

Tax 1.01 Assessment districts. (Section 73.05, Wis. Stats.) The tax commissioner has divided the state into the following income tax research assessment districts:

APPLETON DISTRICT
Office: Courthouse Annex
Appleton
Counties Served

Brown Marinette Calumet Marquette Door Menominee Florence Oconto Fond du Lac Outagamie Forest Shawano Green Lake Sheboygan Kewaunee Waupaca Langlade Waushara Manitowoc Winnebago

EAU CLAIRE DISTRICT Office: State Office Building

Eau Claire
Counties Served

Adams Dunn Ashland Eau Claire Barron Iron Bayfield Jackson Buffalo Juneau Burnett La Crosse Chippewa Lincoln Clark Marathon Douglas Monroe

Oneida Pepin Pierce Polk Portage Price Rusk

St. Croix
Sawyer
Taylor
Trempealeau
Vilas
Washburn
Wood

Madison District
Office: City-County Building

## Madison Counties Served

Columbia Crawford Dane Dodge Grant Green Iowa Jefferson LaFayette Richland Rock Sauk Vernon

MILWAUKEE DISTRICT Office: State Office Building

Milwaukee Counties Served

Kenosha Milwaukee Ozaukee Racine Walworth Washington Waukesha

History: 1-2-56; am. Register, September, 1964, No. 105, eff. 10-1-64.

Tax 1.05 Deputy commissioner. (Section 73.02 (5), Wis. Stats.) The deputy commissioner of taxation, when duly appointed and qualified pursuant to section 73.02 (5), Wis. Stats., in addition to his statutory powers to act as commissioner in case of absence or disability of the commissioner, may do and perform the following acts, regardless of whether the commissioner is absent or disabled:

(1) Approve or reject offers to compromise or to make instalment payments of delinquent income taxes, pursuant to section 71.13 (4), Wis. Stats.

Register, September, 1964, No. 105

- (2) Approve or disapprove in whole or in part, expense vouchers and requisitions.
- (3) Execute releases of liens of delinquent income, gift, inheritance, and estate tax warrants under chapters 71 and 72, Wis. Stats.
- (4) Execute all certifications required to be made to the state treasurer or the department of administration relating to deposits, release of deposits, refund of taxes and distribution of taxes under chapter 71. Wis. Stats.

History: 1-2-56; am, Register, February, 1960, No. 50, eff. 3-1-60.

Cr Jay 1.06 Cr. 1.07