

CHAPTER 346.

[Published May 17, 1865.]

AN ACT to amend chapter 167 of the general laws of 1859, entitled "an act to amend chapter 18 of the revised statutes, entitled 'of the assessment and collection of taxes.'"

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

SECTION 1. It shall be the duty of the assessors of each town or ward, when there are more than one assessor, to designate one of their number, and of the assessor of each town or ward, when there is but one assessor, to meet at the usual place of holding the annual meeting of the county board of supervisors in his county, on the last Monday of May, in each year, for the purpose of agreeing upon some uniform basis for valuing personal property in the several towns or wards of said county: *provided*, that when, by the provisions of any city charter, a different system of representation shall be authorized, the provisions of such charters shall remain unchanged. When so met, said assessors shall form a county board of assessors, and shall choose from their number a moderator and clerk. The said board so organized, shall then proceed in such manner as shall seem most practicable, to fix a uniform basis for valuing the personal property of said county; and when such uniform basis shall be agreed upon by a majority vote of the aforesaid board, it shall be the duty of the assessors of the several towns or wards of said county to proceed, at the time and in the manner prescribed by law, to assess the personal property of their respective towns or wards upon said uniform basis.

Annual meeting
of assessors—
basis for valuing
personal property.

SECTION 2. Such uniform basis when fixed, shall be as near the true value of the personal property to be assessed as it may be practicable to make it.

To be true value.

SECTION 3. Before entering upon their duties, the several assessors of the aforesaid board shall take and subscribe an oath to faithfully discharge the duties required of them by the provisions of this act, according to the best of their abilities.

Oath.

SECTION 4. Each member of said board of assessors shall be allowed and paid by the county, such compen-

Compensation.

sation and mileage as is allowed to the county board of supervisors, but no such board shall be paid for more than three days' sitting in any one year.

Penalty.

SECTION 5. If any assessor shall refuse or neglect to perform any of the duties which are required of him by the provisions of this act, without just cause therefor, he shall, for each offense, forfeit to the county a sum of not less than fifty dollars nor more than one hundred dollars, to be recovered before any court having jurisdiction thereof.

SECTION 6. This act shall take effect and be in force from and after its passage and publication.

Approved April 7, 1865.

CHAPTER 347.

[Published May 24, 1865.]

AN ACT to provide for the disposal and expenditure of the drainage fund income in the county of Monroe.

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

When fund to be paid.

SECTION 1. That portion of the interest of the drainage fund income which shall hereafter become due or now belongs to the counties of Monroe and Juneau, shall be paid over to the county treasurers of said counties at the same time with the money due to said counties, respectively, from the school fund income for each year.

Apportionment.

SECTION 2. It shall be the duty of the county treasurers of said counties, immediately upon the receipt of the said drainage money, to apportion the same among the several towns of said counties, in proportion to the number of acres of swamp and overflowed lands in each of said towns; and they shall immediately give notice in writing to the town clerk of each town in said counties, of the amount apportioned to his town; and the town clerk of each such town shall thereupon file in his office such statement of the apportionment, and notify the town board of supervisors of his town that

Notice to towns, &c.