

Chap. 73.

AN ACT to establish a State board of equalization of State tax, and to provide for levying a State tax for the year 1854.

Published April 4, 1854.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

§ 1. The governor, lieutenant governor, secretary of state, treasurer, attorney general, state superintendent, and bank comptroller of this state, shall be, and are hereby constituted a state board of equalization, for the purpose of equalizing the assessments of state tax upon the taxable property, both real and personal, in the several counties in this state, as returned to the said state board by the clerks of the several boards of county supervisors, as herein after provided.

§ 2. It shall be the duty of the assessor, or assessors, authorized by law, to assess taxable property for state, county, and town purposes, in each town or in each ward, or city, or incorporated village in this State, to furnish to the clerk of the Board of Supervisors of the county in which such town, city or incorporated village may be, on or before the first day of August in each year, the original assessment roll complete, on real and personal property in said town, ward, city, or incorporated village, as made by said assessor or assessors, for the year in which such assessment is made. If such assessor shall fail or refuse to furnish such assessment roll as above provided, he shall be deemed guilty of a misdemeanor, and shall be finable in a sum not less than ten, nor more than fifty dollars.

§ 3. Section 31, of chapter 15, title 5 of the revised statutes is hereby so amended that the time within which the assessment rolls may be reviewed by the assessors or any other authority provided by law, shall in no event be extended beyond the twentieth day of July, next following the taking of the assessment.

Clerk of Board of supervisors to forward a statement to secretary of state.

§ 4. It shall be the duty of the clerk of the board of supervisors of each county in this state, to keep and file in his office such assessment rolls as may be returned to him by the assessor or assessors of the towns, cities, or incorporated villages in his county, he shall add up the amounts of the property assessed, both real and personal, the number of acres of land, and the value of village or city lots in his county; he shall also add up the total of personal property in said county, and shall keep the said rolls for the use of the board of supervisors of his county, for their action at their annual session, as provided by existing laws; and he shall also forward to the secretary of state, on or before the fifteenth day of August in each year, a statement showing the aggregate number of acres of land assessed in his county, and the value thereof; the aggregate value of personal property in said county; the average value per acre of the land, and city or village lots so assessed, which said statement shall be signed by said clerk and sealed with the official seal of the board of supervisors of his county; and shall be filed in the office of the secretary of state for the use of the state board of equalization.

Time of meeting of board of equalization.

§ 5. It shall be the duty of the state board of equalization, five of whom shall constitute a quorum, to meet in the office of the secretary of state on the third Monday of September in each year; the governor shall be ex-officio president, the secretary of state secretary of said board, and they shall then examine the aggregate valuation of the taxable property of the several counties of this state, as returned to the secretary of state, and for the purpose of ascertaining the amount of state tax to be applied in each county, for the current year shall increase or diminish the same in any county so much per centum as may in their opinion be necessary to produce a just relation between the valuation of the taxable property in the several counties, and the amount so added or deducted in each case, shall be entered in a book to be kept for that purpose, and they shall carry out in such book the amount of state tax to be charged against each county according to the said valuation so increased or diminished, and in no instance shall the aggregate valuation of all the counties be reduced below the aggregate valuation returned.

§ 6. If in any year the assessment roll of any town, or

ward, shall not be made out and returned, as provided in this act, there is hereby devolved upon the clerk of the board of supervisors the same power and authority to cause to be made out a tax list, and assessment from the last assessment roll, as is given to the county board of supervisors by section 35, chapter 15, of revised statutes for the purpose of carrying out the provisions of this act; and if any clerk of the county board of supervisors shall fail to forward the statement for his county, as provided in section four of this act, the state board of equalization shall have power, and they are hereby directed to make out a statement of the aggregates of real and personal property of said county, from the assessment for the next preceding year, or if no such assessment be accessible, then from the best sources of information within their reach, and they shall proceed to assess to such county its proportion of state tax, the same as if a statement from the clerk of supervisors of such county had been duly returned.

In case of failure of assessment roll to be returned from any town.

§ 7. It shall be the duty of the secretary of state, to charge to the counties the amount of state tax assessed against them, respectively; which shall be paid into the state treasury as provided by law, and the secretary of state shall notify the clerk of the board of supervisors of each county in this state, on or before the first Monday of October, of the current year, and each succeeding year the amount of such tax charged against such county.

Sec'y. of state to charge to counties their amount of state tax.

§ 8. There shall be levied and collected for the year 1854, a state tax of two hundred and twenty-five thousand dollars, to be apportioned among, and assessed upon the several counties in this state, as herein provided, and levied upon the property real and personal in this state, according to the equalization to be made the present year by the state board; which tax shall be collected and paid into the state treasury as provided by law.

Amount of tax to be levied for 1854.

§ 9. The supervisors of the several counties in this state, are hereby required to levy the amount of state tax charged to their respective counties, as is provided in this act, upon the taxable property in their several counties according to the laws of this state, providing for assessment and collection of taxes.

Supervisors to levy tax as provided in this act.

§ 10. The secretary of state is hereby required, immediately after the passage of this act, to cause the same to be published by the state printer, in a newspaper printed

at the seat of government, and transmit to each clerk of the board of supervisors of the several counties in this state, a copy of the paper containing said act.

§ 11. Chapter 498 of the session laws of 1852, entitled an act to provide for the equalization of taxes in this state, and all acts and parts of acts conflicting or interfering with the provisions of this act are hereby repealed.

§ 12. This act shall take effect and be in force from and after its publication.

Approved, April 1, 1854.

Chap. 74.

AN ACT *taxing Rail Roads and Plank Roads.*

Published, April 10, 1854.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows :

§ 1. That the several railroad companies and plank road companies now organized or hereafter organized in this state, and completed in whole or in part, and being operated or used, shall on or before the tenth day of January in each year make out and return, or cause to be made out and returned to the treasurer of this state, a true and just statement of the gross earnings of their respective roads for the preceding year, up to the first day of January; which statement shall be verified by the affidavit of the secretary and treasurer of each respective company.

Railroad companies to make annual statement of gross receipts, &c.

§ 2. It shall be the duty of the said railroad companies and plank road companies to pay or cause to be paid to the treasurer of the state for the use of the state, on or before the tenth day of January in each year, a sum equal to one per centum of the gross earnings of their respective roads so returned, which amount of tax shall take the place and be in full of all of the taxes of every name and kind upon said roads, or other property belonging to said companies, or the stock held by individuals therein, and it

Shall pay tax, &c