

SEC. 8. This act shall take effect and be in force from Effect.
and after its passage.
Approved March 31, 1860.

CHAPTER 293.

[Published April 21, 1860.]

AN ACT to provide for indexing and transcribing the journals of the
Senate and Assembly.
(See Supplement to Local Laws.)

CHAPTER 294.

[Published April 21, 1860.]

AN ACT to provide for the payment of the Chaplains to the Legisla-
ture, for the year 1860.
(See Supplement to Local Laws.)

CHAPTER 295.

[Published April 21, 1860.]

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. The act entitled "An act to amend chap- Title of
ter 18, of the Revised Statutes, entitled 'Of the assess- amended act.
ment and collection of taxes,'" approved March 18,
1859, is hereby amended as follows, to-wit:

1st. Amend section 2, by inserting after the word Amendment
"property," in the 7th line, the words "also all tax cer- to sec. 2.
tificates, also judgments, notes, bonds and mortgages,
and all other evidences of debt, secured by lien on real
estate;" also strike out after the word "due," in the 8d
line from the bottom of the page, to and including the

- word "due," in the last line of the page, and insert the words "but not secured by lien on real estate."
- To section 3 2nd. Amend section 3, by inserting after the word "counties," in the last line in the 6th subdivision, the words "or cities."
- To section 3. 3rd. Strike out of section four, all after the word "amount," where it occurs in the 3d line of the 2d proviso, to and including the word "corporation," at the end of the fourth line in said proviso, and insert "of credits belonging to such person, company, or corporation; and the person making out the statement of his personal property, to be given to the assessor, need only set forth the amount of his credits, remaining after such deduction. But no person, company, or corporation, shall be entitled to any deduction on account of any bond, note or other obligation, given to any mutual insurance company, nor on account of any unpaid subscription to any religious, literary, scientific, or benevolent institution or society."
- Manner of listing "credits."
- Of notes to Mutual Ins. Co's, and sub. descriptions.
- Amend'm't to sec. 5. Of listing merchant's and manufacturers stock. 4th. Add to section 5, the following: "Merchants' and manufacturers' stock shall be listed and taxed in the town or ward in which it was situated at the time of listing, but all other personal property shall be listed and taxed in the town or ward in which the person charged with the tax thereon resided at the time such property was listed."
- Amend'm't to sec. 8. Statement of "credits." 5th. Strike out of section 8, all after the last period in said section, and insert the following: "such statement shall only set forth the amount of credits, which such person is required to list, after deducting therefrom the indebtedness which the person making such statement is entitled to deduct, agreeably to the provisions of this act."
- Amend'ts to sec. 12, of valuation of real property. 6th. Amend section 12, by inserting in line three, after the word "thereon:" "but the price at which such real property would sell at auction, or at a forced sale, shall not be taken as the criterion of such true value." Also strike out the words "their true value in money," occurring at the head of page 177, and insert the words "the cost of materials and labor entering into their composition." Also strike out the words "personal property," occurring in the 3d line from the end of the section, and insert the word "credits;" also add to the end of section 22, the following: "and it is hereby provided, that the said town and city boards of equalization shall annually equalize the assessment of new entries, new structures, and personal property, and such equalized
- Of manuf'd articles. Insert "credits" in place of personal property. Of town and city equalization.

value shall be deemed the true value thereof, and shall be so returned by the assessor."

7th. Strike out of section 16 all after the word "state-
ment," occurring in the 3d line from the bottom of page 178, to and including the word "combining," at the bottom of said page. Amendm't to sec. 16.

8th. Strike out the words "district assessor," occurring between sections 17 and 18, and insert the words "duties of assessors in relation to the biennial valuation of real property." District assessor stricken out.

9th. Strike out the words "or other personal property," where they occur in the 9th subdivision of section 3, of the act to which this is an amendment. Other personal property stricken out.

10th. Strike out of line 2, of section 23, the words "next ensuing his election;" also insert in line 10, before the word "owner," the words "name of the;" also strike [out] all after the word "parcels," where it occurs in line 11, to and including the word "parcels," where it occurs in line 14. Line 2, sec. 23—lines 10, 11 and 14 amended.

11th. Strike out the whole of section 22, and insert in lieu thereof the following: "The assessor or assessors, with the chairman of supervisors and clerk of each town, or the several assessors, with the mayor, clerk and treasurer of each city, or incorporated village, shall constitute a town, incorporated village, or city board, to equalize the assessment of real property, for such town, incorporated village, or city. It shall be the duty of the assessor or assessors to notify the clerk of his or their respective town, incorporated village, or city, of the time and place when such equalizing board will meet, at least six days before such meeting shall be held, and the clerk of such town, incorporated village, or city, shall post up notices of the time and place of such meeting, not less than four days prior to such meeting, and in not less than five public places in such town or incorporated village, nor two public places in each ward of such city. Each member of such town, incorporated village, or city board, shall take an oath, fairly and impartially to equalize the valuation of real property for such town, incorporated village, or city, according to the best of his judgment and ability. Each assessor shall lay before the board his assessment for such town, incorporated village, or city, and after a careful examination, the said board shall proceed to correct any errors which may be apparent in such assessment, and if it be claimed that different parcels of real property have not been assessed at their true relative

Section 22 stricken out—insert how board of equalization constituted.

Duty of assessors.

Duty of clerk.

Oath to be taken.

Each assessor to lay before the board his assessment.

Duty of board.

- value, they shall add to or deduct from any such parcels, such amount as, in their opinion, justice and equity demand; and the valuation, as thus equalized by the said board, shall constitute the return to be made by the assessor or assessors, as the true valuation of the real property of such town, incorporated village or city, and such equalized assessment shall be the valuation of real property on which taxes shall be levied and computed, except as the valuation of any parcel may thereafter be changed, in accordance with the provisions of sections
- Adjournment** forty-three and forty-eight. The said board may adjourn from day to day, until their labors shall have been completed, and each member thereof shall receive for his services the same per diem as authorized by law to be paid to assessors, to be paid out of the town, incorporated village, or city treasury."
- Affidavit** 12th. Strike out of section 24 the affidavit contained
stricken out in said section, and insert the following in lieu thereof:
in sec. 24. "I—, assessor for the—, in the county of—, do
Oath of assessor. solemnly swear, that the return to which this is attached, contains a correct description of each parcel of real property, within said —, as far as I have been able to ascertain the same, and that the value attached to each parcel in said return, is, as I verily believe, the true value thereof."
- Exception** "The assessor may append to said oath, if he deems
may be appended. it his duty to do so, "except as the same shall have been altered by the town, incorporated village or city board of equalization."
- Sec. 26 amended—pages 181-182.** 18th. Strike out all of section 26, after the word "property," occurring in the 4th line from the bottom of page 181, to and including the word "money," in the 8d line from the bottom of said page; also strike out the word "parcels," where it occurs in the last line of page 181, and in the third line from the head of page 182, and insert in each place, in lieu thereof, the words "towns, cities, and incorporated villages."
- Sections 30 and 31 amended.** 14th. Strike out the words "powers and duties of town assessors," occurring between sections 30 and 31, and insert in lieu thereof the words "powers and duties of assessors in relation to personal property, new entries, and new structures."
- 4th and 5th lines sec. 37 amended.** 15th. Strike out of section 37 the words "and valued," in the 4th line, "and value," in the 5th line, "and value," in the last line.

16th. Strike out the whole of section 30, and insert the following in lieu thereof: Sec. 30 stricken out.

“Immediately after the State Board shall have completed the equalization of real property, the Secretary of State shall transmit to the clerk of the board of supervisors, in each county, a statement of the per centum which has been added to or deducted from the valuation of the real property of his county, specifying the per centum which has been added to or deducted from each of the towns, cities, and incorporated villages in such county, if an equal per centum shall not have been added to or deducted from the entire county; and such statement shall be filed and preserved in the office of said clerk. If the State Board shall have added to or deducted from the valuation of any town, city, or incorporated village, a per centum different from that which it shall have added to or deducted from the entire county, the clerk of the board of supervisors shall add to or deduct from the aggregate valuation of the real property of such town, city, or incorporated village, as equalized by the county board of equalization, such difference of per centum; and on the equalization, as thus made by the State Board, added to the personal property of the respective towns, cities, and incorporated villages, shall taxes be apportioned among such towns, cities, and incorporated villages; *Provided, however,* that if the said board shall have added to or deducted from an entire county an equal per centum, the apportionment of taxes among the towns, cities, and incorporated villages of such county, shall be made from the equalization established by the county board of equalization, when added to the personal property of such towns, cities, and incorporated villages. As soon as the Secretary of State shall have ascertained the aggregate valuation of all the property of the State, according to the equalization of the State Board, including such additions as shall from time to time be made thereto, in accordance with the provisions of this act, he shall proceed to apportion the State taxes among the several counties, so that each county shall pay such proportion of said State taxes as the aggregate valuation of all the taxable property of such county bears to the aggregate valuation of all the taxable property of the State. Duty of clerk of board.

“And the Secretary of State shall transmit a copy of such apportionment, duly certified, to the clerk of the board of supervisors of each county, on or before the second Monday of October in each year.” Proviso. Secretary of state to apportion taxes. To transmit copy of apportionment.

- Line 1, sec. 31 amended. 17th. Strike out of section 31, in line 1, the word "tenth," and insert the word "twentieth."
- Sec. 32 amended. 18th. Strike out of section 32 the words "setting forth," occurring in the latter clause of the affidavit, and insert the word "deducting."
- Sec. 39 amended. 19th. Strike out of section 39 all after the word "corporation," occurring in the 6th line from the end of the section, to and including the word "corporation," occurring in the 4th line from the end of the section.
- Amendm't to sec. 42. 20th. Strike out of section 42 the words, "and value," occurring in next to the last line of the section.
- To section 44. 21st. Strike out of section 44, all after the word "property," occurring in the 3rd line from the end of the section, and insert the words "except as required by this act."
- To section 46. 22nd. Strike out of section 46, all after the word "corporation," where it occurs in the 11th line from the bottom of page 189, to and including the word "act," occurring in the 10th line from the bottom of the page; also add to section 46, the following: "*Provided*, that if the county board of supervisors of any county shall not have determined the amount of county tax, or school tax, which shall be apportioned to the several towns, cities and incorporated villages, in such county, within the time specified in this section for sending the assessment rolls to the towns, cities and incorporated villages, it shall be the duty of the said clerk, immediately after the amount of such tax shall have been determined by said board, to forward to the clerk of each town, city and incorporated village a certified statement of such tax, apportioned to such town, city or incorporated village, and the clerk of such town, city or incorporated village shall attach such statement to the assessment roll."
- County and county school tax, to be certified to town clerks as soon as fixed by Co. board. 23rd. Strike out section 47.
- Strike out 47. 24th. Insert in section 50, after the word "act," in line 3, the words, "and in the month of March annually thereafter."
- Amendm't to sec. 50. 25th. Insert as an additional section, "in all cases where duties are required of the mayor, clerk and treasurer of incorporated cities, in this act as well as in the act to be amended hereby, the same duties and liabilities shall devolve upon the president, clerk and treasurer of incorporated villages, and the said president, clerk and treasurer shall constitute the board of equalization therein."
- Village board of equalization.

SEC. 2. It shall be the duty of the committees on finance, at the present session, jointly, to revise the act to which this is an amendment, so as to incorporate these amendments in their proper places in the said act, and place a copy of said revised act in the hands of the public printer, and the said printer shall immediately publish the same in the usual manner, and shall moreover print five thousand copies thereof in pamphlet form, and deposit them with the Secretary of State, to be disposed of as may be directed by joint resolution, and the said printer shall also publish said revised act in the volume of General Laws passed at the present session.

SEC. 3. So much of any act as conflicts with the provisions of this act, is hereby repealed.

SEC. 4. This act shall take effect and be in force from and after its publication.

Approved March 31, 1860.

CHAPTER 296.

[*Published April 23, 1860.*]

AN ACT to appropriate to the Institute for the education of the Deaf and Dumb, and the Institute for the education of the Blind, of the State of Wisconsin, certain sums of money therein named.

(*See Supplement to Local Laws.*)

CHAPTER 297.

[*Published April 23, 1860.*]

AN ACT to authorize the Secretary of State to audit certain accounts for newspapers.

(*See Supplement to Local Laws.*)