

if a married man, shall be void, without the signature of the wife thereto."

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

Approved April 11, 1867.

CHAPTER 173.

[Published April 20, 1867.]

AN ACT to amend section 20 of chapter 538 of the general laws of Wisconsin for 1865, relating to the assessment and collection of taxes.

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

Amendment.

Assessors to value real property from actual view.

Owner may file affidavit of value of land.

In case assessor place a higher valuation upon the land.

SECTION 1. Section twenty of chapter 538 of the general laws of Wisconsin for 1865, relating to the assessment and collection of taxes, is hereby amended, by adding thereto, so that said section as amended shall read as follows, to wit: "Section 20. The assessors shall from actual view, and from the best sources of information within their reach, determine as nearly as practicable the true value of all the real property within their respective districts, according to the rules prescribed by this act for valuing property. Any owner of land or lands situate in any town, incorporated village or city in this state, may at any time prior to the final adjourment of the board to equalize the assessment of real property for said town, incorporated village or city, as hereinafter provided, serve upon the assessor of such town, personally or by mail, an affidavit made by him, or some one in his behalf, stating a sum per acre which in his belief shall be not less than the relative value of such land according to the rules aforesaid, or a sum not less than the cost price thereof, with the value of all subsequent improvements added, upon or in which affidavit shall be given the name and postoffice address of the owner or his agent. Should the assessor place a higher valuation upon such land or lands than is named in such affidavit, he shall cause to be served by mail or otherwise upon the own-

er or agent, a notice, stating the increased valuation so fixed by him, and the time and place when and where he will submit the question of such valuation to the said board. He shall submit with his return of his assessment roll the affidavit of such owner or his agent to the said board, which board shall be authorized to examine the same, to hear proofs, examine witnesses on oath, and determine the valuation of such land or lands, and order the assessment roll to be corrected so as to correspond with any change of valuation made. The affidavit of the assessor of the service of such notice shall be forthwith filed with the clerk of his town, village or city, and be conclusive evidence of the service of such notice."

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

Approved April 11, 1867.

CHAPTER 174.

[*Published April 22, 1867.*]

AN ACT to amend section 101 of 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. Section one hundred and one of chapter eighteen of the revised statutes, entitled "of the assessment and collection of taxes," is hereby amended, by adding to said section the following: "*and provided, further,* that the proceedings supplementary authorized in chapter one hundred and thirty-four (134) of the revised statutes, and the acts amendatory thereto, are hereby made applicable to this section; and the county treasurer is authorized to make the necessary proof required by section 88 of said chapter 134, to institute and carry forward said proceedings."

Amendment.

Application of statutes.

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

Approved April 11, 1867.