

[No. 517, A.]

[Published April 2, 1887.]

CHAPTER 103.

AN ACT to amend chapter 49, of the revised statutes, entitled, "of the collection of taxes."

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

SECTION 1. Section 1130, in chapter 49, of the revised statutes is hereby amended by adding thereto the following proviso at the end of said section as heretofore amended, viz.: Provided, no county treasurer shall be liable to any penalty, or to the forfeiture of any sum whatever for causing such publication to be made in a weekly newspaper published in such county for two years or more next prior to the date of said treasurer's statement and notice, when by reason of accident or other cause more than one week has intervened between the dates of its actual issue to subscribers, if such delay at any time shall not have exceeded three days, but every such newspaper, for all the purposes of this section shall be deemed to have been regularly published once in each week as herein before provided. Amending sec. 1130, R. S.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.
Approved March 23, 1887.

[No. 206, S.]

[Published April 2, 1887.]

CHAPTER 104.

AN ACT to amend section 1085, revised statutes of 1878, relating to the manner of taxing property.

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

SECTION 1. Section 1085 of the revised statutes of Wisconsin of 1878, is hereby amended so as to Amending sec. 1086, R. S.

read as follows: Section 1085. Whenever it shall be discovered by any town, village or city clerk or treasurer, that any parcel of land has been erroneously described on the tax roll, he shall correct such description, and when he shall discover that personal property has been assessed to the wrong person, or two or more parcels of land belonging to different individuals or corporations, have been erroneously assessed together on his tax roll, he shall notify the assessor and all parties interested, if residents of the county, by notice in writing, to appear at the clerk's office at some time not less than five days thereafter, to correct the assessment roll, at which time and place the assessment roll shall be corrected, by entering the names of the persons liable to assessment thereon, both as to real and personal property, describing each parcel of land, and giving its proper valuation to each parcel separately owned; but the valuation so given to separate tracts of real estate, shall not together exceed, nor be less than the valuation given to the same property when the several parcels were assessed together. Such valuation of parcels of land, or correction of names of persons assessed with personal property may be made at any time before the tax roll and warrant shall be returned to the county treasurer for the year in which such tax is levied. Such valuation or correction of names, when so made shall be held just and correct and be final and conclusive.

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

Approved March 23, 1887.

[No. 256, A.]

[Published April 2, 1887.]

CHAPTER 105.

AN ACT to amend section 2, chapter 128, of the laws of 1883, entitled, "an act to amend the charter of the city of Monroe."

(See Vol. 2.)