

[No. 437, A.]

[Published April 23, 1887.]

## CHAPTER 391.

AN ACT relative to incorporated villages and cities and amendatory of chapter 40, revised statutes of 1878.

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

SECTION 1. In addition to the powers and authority now conferred by law upon incorporated villages or cities not existing under special charter, each such village or city shall have power to assess and collect all taxes within the same, levied and assessed for all purposes. For the purpose of the assessment of taxes in such villages and cities, there shall be elected at the annual village or city election an assessor, who shall take and subscribe to the oath prescribed by law for town assessors, and file the same with the village or city clerk. The compensation of such assessors shall be fixed by the trustees of such village or city, not exceeding that paid to town assessors, such assessor shall begin on the first day of May, or as soon thereafter as practicable, and proceed to make an assessment of all the real and personal property liable to taxation on that day in such village or city as required by law, and return his assessment roll to the village or city clerk on the day and in the manner prescribed by the general laws of this state; such assessment shall be reviewed by a board of review of such village or city, as provided by section 1060, of the revised statutes. Any vacancy occurring in the office of assessor may be filled by the trustees of such village or city for the residue of the unexpired term only.

Certain powers and privileges conferred on villages and cities—assessment and collection of taxes.

SECTION 2. The village or city clerk, upon receiving such assessment roll, shall proceed with the same as provided by chapter 48, of the revised statutes; and said clerk shall, in the usual form prescribed by law, make a tax roll for the collection of all taxes levied and assessed in such village or city, and shall annually, at the time re-

Duty of clerk on receipt of assessment roll.

quired by law to deliver the tax roll to the village or city treasurer, make out and transmit to the county clerk a statement showing the assessed valuation of all property within such village or city, and separately the amount of all taxes levied therein, including highway and street taxes for the current year, and the purposes for which they were levied.

Treasurer to execute bond to county treasurer.

SECTION 3. The treasurer of such village or city shall execute to the county treasurer a bond as provided by section 1080, chapter 48, of the revised statutes, taking a receipt therefor, which he shall file in the office of the clerk of such village or city, who thereupon shall deliver to said treasurer the tax roll, to which he shall attach a warrant, in form as is prescribed by section 1081, of the revised statutes. And such village or city treasurer acting as collector of taxes shall, so far as practicable, unless otherwise provided, exercise the same powers and perform the same duties as are by law conferred upon and required of town treasurers, and be subject to the penalties and liabilities as such town treasurers. The electors residing within any incorporated village that assess and collects the taxes under the provisions of this act, shall not be legal voters at any town meeting held in the town in which said village is situated.

Repeal.

SECTION 4. All acts and parts of acts in conflict with the provisions of this act, are hereby repealed.

SECTION 5. This act shall take effect and be in force from and after its passage and publication.

Approved April 8, 1887.