

TITLE IX.

Statistics.

CHAPTER 68

GENERAL STATISTICS

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68.01 Taxes and bonds. The clerk of each town and city, and of each village which collects its taxes independently of the town, and the town clerk of each town in which any village is situated, the taxes for which village are collected by the town treasurer, shall annually, at the time he is required by law to deliver the tax roll to the town, city or village treasurer, make out and transmit to the county clerk, on blanks furnished by the department of revenue, a statement showing the assessed valuation of all property within his town, city or village, and separately the amount of all taxes levied therein by said town, city or village, including school district, highway, street and sidewalk taxes for the current year, and the total amount of all special assessments made, assessed or levied during the year irrespective of the manner or time of collection and the purposes for which the same were levied; also a complete and detailed statement of the bonded and other indebtedness of his town, city or village, and of the accrued interest, if any, remaining unpaid, and the purposes for which said indebtedness was incurred.

68.02 Annual statement of taxes. Annually, on or before the 3rd Monday of December, a statement in detail of all taxes levied in each town, village and city during the year, shall be made and filed by the clerk thereof, with the department of revenue. Any such clerk failing to make the statement herein provided for, and within the time above provided, shall be liable to his town, village and city for all damages caused by his delinquency. The department of revenue shall prepare and furnish the blanks for

such statement, as well as for the statement mentioned in s. 68.03.

68.03 Returns to department of revenue. The county clerk of each county shall, immediately upon the receipt from the department of revenue of the blanks and instructions necessary for carrying out s. 68.02, by town, village and city officers, distribute the same to such officers at the expense of the county, and shall annually, on or before December 31, make out and transmit to the department of revenue, on blanks furnished by it a tabular statement of the statistics of valuation, taxes and indebtedness reported by the town, city and village clerks; and also, separately, the assessed valuation of all the taxable property in his county as last fixed by the county board, a statement in detail of all county taxes levied thereon during the preceding year, and the purposes for which the same were levied and expended; and also a detailed statement of the bonded and other indebtedness of his county, of the accrued interest thereon, if any, remaining unpaid, and the purposes for which such indebtedness was incurred. Any county clerk failing to make the statement herein provided for, and within the time above provided, shall be liable to his county for all damages caused by his delinquency.

68.04 Department of revenue, duties. It shall be the duty of the department of revenue to collect from time to time statistics of recorded sales of real estate in each county and of the assessed valuation of the lands included in such sales. In collecting such statistics, sales appearing to be made for a nominal consideration

or as to which the true consideration is not stated and cannot be readily ascertained, and those in which the description of lands does not substantially correspond or cannot be identified with descriptions upon the assessment roll, shall be omitted; and the department may also exclude from such statistics any other sales where for any reason the data appear to be unreliable or not serviceable.

68.05 Realty statistics; items. The data to be collected as provided by section 68.04 shall include:

- (1) The date of each instrument of conveyance or sale.
- (2) The date, volume and page of the record thereof.
- (3) A brief description of the lands conveyed or sold.
- (4) The number of acres, where the lands are unplatted.
- (5) The consideration recited in such instrument.
- (6) The assessed valuation next previous or nearest to the date of such instrument.
- (7) Such other facts as the department may deem material.

68.06 Statistics compiled, use of; county clerk's duties. The statistics for each year shall be compiled by assessment districts and by counties in tabular form, and the compilations shall be filed and carefully preserved in the department of revenue for use in the performance of its duties. An abstract or copy of such compilations of so much as is used by the department in arriving at the true value for each county shall be furnished to the county clerk of such county in each year as soon as practicable after the same shall be completed for such year. The county clerk shall cause same to be laid before the county board at its next annual meeting.

68.07 Agricultural statistics. (1) It shall be the duty of the assessor of each village, city, town or county, at the time of making the annual assessment of property, to collect such statistics in relation to the principal farm products and agricultural resources as may be required by the state department of agriculture. Such tabulation of statistics shall be forwarded to the department on the date of the meeting of the town board of review, but not later than July fifteenth; and a summary thereof, in duplicate, shall be delivered at the same time to the town clerk, one of said duplicates to be forwarded without delay to the county clerk.

68.09 Returns may be sent for; expense.

If any town, city or village clerk shall have failed or neglected to transmit to the county clerk the statement required by section 68.01, or if any assessor shall have failed or neglected to make and file with the county clerk the certificate required by section 68.07, for ten days after the time he is required by law to transmit or make the same, the county clerk shall in either case send a messenger to such clerk or assessor who has so failed or neglected to procure the same, and such messenger shall be entitled to receive three dollars per day and ten cents per mile for each mile necessarily traveled in the discharge of his duty, to be paid out of the county treasury on the order of the chairman of the county board and county clerk. The amount so paid shall be charged to the proper town, city or village and added to and collected with the next county tax apportioned thereto. The county clerk shall, immediately after having sent any such messenger, notify the treasurer of the proper town, city or village of the amount of the expense so incurred, and such treasurer shall deduct such amount from the compensation of such delinquent clerk or assessor.

68.10 Statement of indebtedness to secretary of state. Each county, city, village, town and school district clerk shall, whenever required by the secretary of state, furnish to him a full and complete statement showing the bonded and all other indebtedness of his respective county, city, village, town or school district, the purposes for which the same was incurred and all accrued interest, if any, remaining unpaid.

68.11 Neglect of duty. Every clerk of any town, city, village or school district and every assessor who shall fail or neglect to perform any duty required of him by any of the provisions of this chapter shall, for every such neglect or failure, forfeit not less than twenty nor more than fifty dollars, and it shall be the duty of the county clerk to cause every such forfeiture to be prosecuted for. Every county clerk and register of deeds who shall fail or neglect to perform any duty required of him by this chapter shall, for every such neglect or failure, forfeit not less than twenty-five nor more than one hundred dollars; and it shall be the duty of the department with which such returns are required to be filed to cause every such forfeiture to be prosecuted for.