

SEC. 6. This act shall take effect from and after its passage.

J. McM. SHAFTER,
Speaker of the Assembly.
E. B. DEAN, JR.,
President pro tem. of the Senate.

Approved, April 19, 1852.

LEONARD J. FARWELL.

[*Published, June 27, 1852*]

An Act authorizing the Judge of the County Court of St. Croix County, sitting in Probate to perfect the Records of said Court.

Chap 497

The people of the State of Wisconsin represented in Senate and Assembly do enact as follows :

SECTION 1. The judge of the county court of the county of St. Croix, in this state, is hereby authorized and empowered to make and perfect the records and entries of all proceedings in the settlement of estates of deceased persons had before the late judge of the county court of said county, Hamlet H. Perkins, deceased, and to make and [perfect] all other entries and proceedings had before said Hamlet H. Perkins, sitting as judge of the probate court, as the truth of the facts may appear to be; and the records of all such entries and proceedings so made shall have the same force and effect and be as valid for all purposes as if such record had been made by the said Hamlet H. Perkins, judge as aforesaid.

Authorized to perfect records.

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

J. McM. SHAFTER,
Speaker of the Assembly.
E. B. DEAN, JR.,
President pro tem. of the Senate.

Approved, April 19, 1852.

LEONARD J. FARWELL.

[*Published, June 22, 1852*]

An Act to provide for the equalization of Taxes in this State

Chap 498

The people of the State of Wisconsin represented in Senate and Assembly, do enact as follows:

SECTION 1. The governor, secretary of state, state treasurer, attorney general, and superintendent of public instruction shall be a board of equalization of the assessment of the several counties, and the state tax to be paid by them.

Board of Equalization.

The governor shall be *ex officio* president, and the secretary of state secretary of such board.

When to meet: SEC. 2. The said board shall meet at the office of the governor, on the second Monday of February of each year and shall examine the aggregate valuation of the taxable property of the several counties of the state for the last preceding year, as returned to the secretary of state, and shall increase or diminish the same in any county so much per centum as may, in their opinion, be necessary to produce a just relation between the valuations of the taxable property in the state; and the amount so added or deducted in each case, shall be entered in a book to be kept for that purpose, and they shall carry out in such book the amount of state tax to be charged against each county, according to the said valuation so increased or diminished, and according to the percentage of state tax levied for the previous year. The said board shall, in no instance, reduce the aggregate valuation of all the counties below the aggregate valuation returned.

Additional tax to be charged to counties. SEC. 3. It shall be the duty of the secretary of state to charge to the counties, the valuation of which is increased, the amount of additional state tax assessed against them respectively, and such counties shall be liable for the payment into the state treasury on the second Monday of February of the succeeding year for the amount so charged to the same, and the secretary of state shall notify the clerks of the boards of supervisors of such counties, before the annual session of such boards of supervisors, that such amounts have been charged against their counties, and it shall be the duty of the board of supervisors of every such county to levy in addition to the state tax for the current year an amount sufficient to pay the amount charged against such county for under assessments for the previous year.

Amount of tax diminished to be credited. SEC. 4. It shall be the duty of the secretary of state to credit to the counties the valuation of which is diminished by the said board of equalization, the amount by which the state tax chargeable to such counties respectively shall be diminished, and to notify the clerk of the board of supervisors of such counties before the annual meeting of such board that such amounts have been credited to their respective counties.

J. McM. SHAFER,
Speaker of the Assembly.
E. B. DEAN, JR.
President pro tem. of the Senate.

Approved April 19, 1852.

LEONARD J. FARWELL.

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