

sub-division two of said section, after the word "owing."

SEC. 4. Section thirty-three, of chapter thirteen, of Amendment. the revised statutes, is hereby amended by inserting after the word "town," when it first occurs in said section, the words, "having an area of thirty-six sections or less, according to the United States survey."

SEC. 5. This act shall take effect and be in force Take effect. from and after its passage.

Approved March 17, 1859.

[Published March 19, 1859.]

## CHAPTER 167.

AN ACT to amend 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. All property in this State, real and personal, not expressly exempted therefrom, shall be entered on the list of taxable property, in the manner prescribed by this act. What property is taxable.

SEC. 2. The terms "real property," "real estate" and "land," when used in this act, shall include, not only the land itself, but all buildings, fixtures, improvements, rights and privileges appertaining thereto. The term "personal property," shall include every tangible thing which is the subject of ownership, not forming part of any parcel of real property; also the capital stock, undivided profits; and all other means, not forming a part of the capital stock, of every company, incorporated or unincorporated, and every share or interest in such stock profits or means, by whatsoever name the same may be designated; and also, every share or interest, in any ship, vessel or boat, used in navigating any of the waters within or bordering on this State, whether such ship, vessel or boat, shall be within the jurisdiction of this State, or elsewhere. The term "money" or "moneys," shall include gold and silver coin and bank notes, whether in possession or on deposit, subject to be withdrawn in money on demand. The term "credit," when used in this act, shall mean and include every demand for money, labor or other valuable thing, whether due or to become due, and all money invested in property of any kind, secured by deed, mortgage or otherwise; and every annuity, due or to become due; *Provided*, that pensions "Real property," etc. "Personal property." "Money," or "moneys." "Credit."

receivable from the United States, or from any of them, salaries or payments expected to be received for labor or services expected to be performed or rendered, shall not be deemed annuities within the meaning of this act.—The words “personal property,” when used in this act in their general sense, shall include all taxable property, other than real property. The word “village,” when used in this act, shall include every place which is laid out in lots or blocks, other than incorporated cities; the word “city,” shall include only such places as are incorporated as cities. The words “he,” “his” or “him,” when so used as to refer to a female, shall be held to mean “she,” “hers” or “her,” and when so used as to refer to more than one person, “they,” “theirs” or “them,” as the sense may require. In complying with the provisions of this act, persons conscientiously opposed to taking an oath, may substitute an affirmation therefor; and in all such cases the word “swear” shall be held to mean “affirm,” and the word “oath” shall be held to mean “affirmation.”

“Village”

“City.”

“Oath” or “affirmation”

#### PROPERTY EXEMPT FROM TAXATION.

SEC. 3. The property described in this section, to the extent herein limited, shall be exempt from taxation:

Property exempt.

1st. All buildings used exclusively as public school houses, places of public worship, or both, with the furniture and books therein contained, used exclusively for the accommodation of schools or religious meetings, together with the grounds occupied thereby, not exceeding, in any one case, ten acres; if not leased or otherwise used with a view to profit.

2d. All lands used exclusively as public grave yards.

3d. All buildings belonging to scientific, literary or benevolent associations, used exclusively for scientific, literary and benevolent purposes, together with the land, not exceeding forty acres, occupied by such institutions, if not leased or otherwise used with a view to profit; and all books, papers, furniture, apparatus and instruments, belonging to such associations, and used exclusively for scientific, literary or benevolent purposes.

4th. All moneys and credits belonging exclusively to universities, colleges, academies or public schools of any kind, or to religious, literary, scientific or benevolent institutions or associations, appropriated solely to sustaining such institutions or associations, not exceeding in amount, or in the income arising therefrom, the limit prescribed by the charter of such institution or association.

5th. All property belonging exclusively to this State or the United States.

6th. All property belonging exclusively to any county city, town or school district, except lands bid off for counties on tax sales.

7th. All works, machinery and fixtures, belonging to any town, city or village, used exclusively for conveying water to such town, city or village.

8th. All fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe keeping thereof, and for the meeting of fire companies, whether belonging to any town, city or village, or to any fire company organized therein; also, all lands used exclusively for fair ground, by any State or county agricultural society, together with all personal property owned and used exclusively for such societies.

9th. Household and kitchen furniture, and beds and bedding, or other personal property, not exceeding in their aggregate value two hundred dollars.

10th. Provisions and fuel, provided by the head of a family to sustain the members thereof, for a period not exceeding six months; but no person from whom compensation for board is received, shall be deemed a member of the family, within the meaning of this act.

11th. The wearing apparel of every person, and all family pictures.

12th. All animals and animated things, not specified in the 8th section of this act.

13th. All public libraries, family libraries and the school books of every person and family, not exceeding in value in any one case, one hundred dollars for each person or family.

14th. Each person shall be entitled to exemption on other personal property, excepting money and credits, and the articles enumerated in the eighth section of this act, to an amount not exceeding one hundred dollars, to be selected by such person at the time of listing.

BY WHOM AND WHERE PROPERTY SHALL BE LISTED.

SEC. 4. Every person of full age and sound mind, By whom not a married woman, shall list all personal property sub- property to ject to taxation, of which such person is the owner, be listed. lessee or occupant, including all moneys in his possession, or subject to his order, check or draft, and all credits, except as by this act exempted, due or to become due, from any person, company or corporation, whether in or out of the county in which such person may reside or such company be located; *Provided*, however, that *Proviso.*

money collected as agent for any person, company or corporation, which is to be transmitted immediately to such person, company or corporation, shall not be listed by such agent; but such agent shall, if required by the assessor, state, under oath, the amount of such money in his hands, and to whom the same is to be transmitted. *And Provided further*, that bona fide debts owing by any person, company or corporation, may be deducted from the gross amount of credits and value of personal property, belonging to such person, company or corporation; but no acknowledgement of indebtedness, not founded on actual consideration, shall be deemed a debt within the meaning of this act. The property of every ward shall be listed by his guardian; of every minor, by his father, if living and of sound mind, but if his father be not living or be insane, by his mother, and if neither father nor mother be living, by the person having such property in charge. The property of every wife shall be listed by her husband, if of sound mind and not absent from home; but if her husband be insane or absent, her property shall be listed by herself. Any property held in trust for the benefit of another, shall be listed by the trustee. The property of every estate of a deceased person shall be listed by the executor or administrator. The property of persons and corporations; whose assets are in the hands of receivers, shall be listed by such receivers, and the property of every other corporation, company or firm, subject to taxation under this act, shall be listed by the principal accounting officer, or by an agent or partner thereof. Merchants' and manufacturers' stock, money and credit, shall be listed under two separate heads; merchants' and manufacturers' stock forming one item, and money and credits forming another item, in the statement required to be delivered to the assessor.

Where property is to be listed.

SEC. 5. Every person required to list property in behalf of others, shall list such property in the same town or city in which he would be required to list it if it were his own; but he shall list such property separate and apart from his own, specifying the name of the person, estate, company or corporation to which the same may belong. All toll bridges shall be listed in the town or ward where the toll is taken.

How property under lease is to be listed.

SEC. 6. Property held under lease, belonging to any religious, literary, scientific or benevolent institution or society, incorporated or unincorporated, shall be considered, for all the purposes of taxation, as the property of the person holding the same; and such property shall be

so listed by the person having charge thereof. But lands held under lease from any university, college, or other literary institution or society, granted by Congress for religious or schools purposes, shall not be required to pay any tax from which such lease-hold estate is exempt, by the law authorizing the lease.

SEC. 7. Every person required by this act to list property, shall make out and verify by his oath, and at any time after ten days from the time of receiving notice to that effect from the assessor, shall deliver to said assessor, on demand, a statement of all personal property which by this act he is required to list, either as owner thereof, or as parent, guardian, husband, wife, trustee, executor, administrator, receiver, accounting officer, partner, agent or factor.

Person listing to make oath to statement.

SEC. 8. Such statement shall truly and distinctly set forth—

Statement to set forth.

- 1st. The number of horses over two years old.
- 2d. The number of neat cattle over two years old.
- 3d. The number of mules and asses over one year and a half old.
- 4th. The number of sheep over six months old.
- 5th. The number of hogs over six months old.
- 6th. The number of pleasure carriages of every description.
- 7th. The number of gold and silver watches.
- 8th. The number of piano fortes and melodeons.

The first day of June shall be taken as the period to which the ages of animal shall refer, to meet the above provisions. The eight items of personal property above specified, shall be known, as designated in this act, as "enumerated articles." The statement required to be given to the assessor, shall also contain, as distinct and separate items, the amount of moneys and credits, the amount of merchant's and manufacturer's stock, and the aggregate amount of all other articles of personal property, which the person making the statement is required to list; and he shall be required to make oath only to the value of personal property not exhibited to the assessor. And the person making out the above mentioned statement, shall also set forth in such statement the amount of indebtedness which he deducts from such personal property; and he shall be permitted to deduct no greater indebtedness than set forth as above required.

SEC. 9. No person shall be required to include in his list of personal property, any portion of the capital stock of any company or corporation which is, by law,

Property of corporations.

exempt from taxation, or which is required to list its capital and other personal property, as a company or corporation, nor any portion of the capital stock of any company or corporation, which is required by law to pay tax on its capital, profits, or dividends; but all other incorporated companies shall be required to list, by their President, Secretary, or other accounting officer, the full amount of stock paid in and remaining as capital stock, at its true value in money, and such stock shall be taxed as other personal property.

Not to include property exempt. SEC. 10. No person shall be required to include in his list of personal property any property which by this act is exempt from taxation.

Where no taxable property exists lister to make oath. SEC. 11. If any person with whom the assessor shall have left a notice, requiring him to make out a statement of property for taxation, shall have no property which by this act he is required to list, either on his own account or in behalf of others, he shall set forth such fact on the blank statement left with him by the assessor, and shall make oath to the truth thereof.

#### RULES FOR VALUING PROPERTY.

Valuation of "real property," etc. SEC. 12. Each parcel of real property shall be valued at its true value in money, excluding the value of crops which may be growing thereon. All real property belonging to any religious, literary, scientific or benevolent institution or society, as well as all school and university land, held under lease, except as provided in section six of this act, shall be valued at such price as the assessor believes such lease-hold estate would command in money.

Personal property. Personal property shall be valued at the usual selling price at the place where the same may be held, but if there be no usual selling price known to the person required to fix a value thereon, it shall be valued at such price as is believed could be obtained therefor in money at such time and place.

Money. Money, whether in possession or deposited subject to be withdrawn on demand, shall be entered in the statement at the full amount thereof; provided, that depreciated bank notes shall be entered at their current value. All credits, except those expressly exempted by this act, shall be listed for taxation.

Credits. If a credit calls for a specific article or articles of property, or for a specific amount of labor or service, it shall be valued at the current price of such property, labor, or service.

Annuities. Annuities shall be valued at such price as the person listing believes them to be worth in money. Manufactured articles remaining unsold in the hands of

the manufacturer, shall be valued at their true value in money. No person shall be required to list a greater portion of any credit than he believes to be collectable, nor a greater portion of an obligation given for the payment of rent than the amount which may then be actually due. No person shall be authorized to deduct from his personal property any greater portion of his liabilities as security for others than he believes that he is legally or equitably bound to pay as such security.

Manufactured articles.

MERCHANTS AND MANUFACTURERS.

SEC. 13. Every person who shall own, or hold subject to his control, any personal property within this State which shall have been purchased with a view of being sold at an advanced price or profit, or which shall have been consigned to him for the purpose of being so sold, shall be held to be a merchant. And when such person shall be required, according to the provisions of this act, to make out and deliver to the assessor a statement of his other personal property, he shall include in such statement the value of personal property appertaining to his business as a merchant. And in estimating the value of such property, he shall estimate the average value of all such articles of personal property which he shall have had in his possession or under his control during the year next preceding the time of making such statement or during that portion of said year which he may have been engaged in such business. In order to arrive at the average value of such property, he shall estimate the amount on hand, as nearly as may be, in each month of the preceding year, or such part thereof as he may have been engaged in such business; then add the several monthly estimates, and divide the aggregate by the number of months he may have been thus engaged in business; provided, that no consignee shall be required to list for taxation any property consigned to him for the mere purpose of being stored or forwarded. And provided further, that the word "person," when used in this and the four succeeding sections, shall be held to mean and include "company," "firm," or "corporation," as the same may require.

Defining term "merchant."

SEC. 14. Every person who shall commence merchandizing in any town, city or village in this State, after the first Monday in July in any year, and the value of whose personal property so employed shall not have been listed for taxation, shall report, under oath, to the clerk of the Board of Supervisors of the county in which he is

Merchant to report to clerk board of supervisors.

engaged in business, the probable amount of the average value of the personal property intended by him to be so employed; and such amount shall be entered by the said clerk on the assessment roll of the town or city in which such business may be carried on; and such property shall be taxed, the same as if it had been returned by the proper assessor. But if such report shall not be made to the clerk of the Board of Supervisors till after the assessment roll shall have been distributed among the towns and cities, the said clerk shall forthwith notify the clerk of the proper town or city, of the amount of such property, and the name of the person in which the same should be taxed, and the clerk of such town or city shall enter the same on the list of property for taxation, with the amount of tax to be collected therefrom.

**Penalty.**

SEC. 15. If any person shall commence merchandizing, as designated in the foregoing section, and shall not, within two months thereafter, report in accordance with the requirements of section fourteen of this act, such person shall forfeit and pay two per cent. on the value of the personal property by him so employed; and the value of such property shall be ascertained by the testimony of witnesses called by the Treasurer of the town or city in which such business may be carried on; and the said penalty shall be collected by such Treasurer by a suit before any justice of the peace or court having jurisdiction thereof, and when such penalty shall be collected, the amount shall be distributed in the same proportion as other taxes; provided it shall be the duty of said Treasurer to notify such merchant of the above requirements of law, at least thirty days before the commencement of such suit.

**Manufacturers.**

SEC. 16. Every person who shall purchase or hold personal property, for the purpose of adding to the value thereof, by any process of manufacturing, refining, or by the combination of different materials, shall be held to be a manufacturer; and when such person shall be required to make out a statement of other personal property for taxation, he shall state the average value, ascertained as provided in section thirteen, of all articles purchased or held for the purpose of being used in any such process of manufacturing, refining or combining, which he shall have on hand during the year next preceding the time of making such statement, and the amount of all money and other capital by him used in such process of manufacturing, refining, or combining;



and such statement he shall attest on oath, as required in other cases.

SEC. 17. Every manufacturer shall list the value of Tools and machinery, all engines, tools, and machinery of every description, not forming part of any parcel of real property used or designed to be used in any process of manufacturing, as defined in this act.

#### DISTRICT ASSESSORS.

SEC. 18. It shall be the duty of the Assessors elected for the year one thousand eight hundred and fifty-nine, and every second year thereafter, to list and value all the real property of this State, not expressly exempted from taxation, in the manner provided by this act. Duty of assessors.

SEC. 19. Each assessor shall make out, from such sources of information as shall be within his reach, a correct and pertinent description of each parcel of real property in his town, city or ward; and if he shall deem it necessary, he may require the owner or occupant of such property to furnish such description. If the owner or occupant shall refuse or neglect to furnish any such description, when demanded by the assessor, the assessor may employ a surveyor to ascertain the boundaries and quantity of such property; and the expenses of such survey shall be returned to the clerk of the town or city in which such property is located, and by said clerk shall be added to the tax upon such property, and when collected shall be paid over to such assessor, for the use of the person or persons to whom the same may be due. Assessors to make out descriptions of property.

SEC. 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. Assessors to view real property.

SEC. 21. It shall be the duty of the assessor to examine all such buildings and other improvements as are not expressly exempt from taxation; but the value of land and the improvements thereon shall be entered on the list in a single aggregate. Assessors to examine all buildings and improvements.

SEC. 22. The assessor shall leave a written or printed notice with each resident holder of real property, at the residence or usual place of business of such person, informing him of the aggregate amount of valuation which he has put upon such property; and the said assessor, Assessors to leave notices of valuation.

City or town  
board of  
equalization.

together with the chairman of supervisors, and clerk of each town, or with the mayor, city clerk, and treasurer of each city, shall constitute a town or city board of equalization, to equalize the assessment of real property for such town or city; and the said assessor shall notify the clerk of each town or city of the time and place of the meeting of such equalizing board; and the said clerk shall post notices of said meeting, at least five days prior to such meeting, in not less than five public places in such town or city. When the town or city board of equalization shall have convened, each member thereof shall take an oath fairly and impartially to equalize the assessment of the real property of such town or city. If it shall be claimed that inequalities exist in such assessment, the assessor shall lay before the board his assessment for the proper town or city, when the board shall proceed to correct any errors which may be apparent in such assessment, and shall add to or deduct from the valuation of any parcel of real property such amount as in their opinion justice and equity demand; and the valuation, as thus equalized by said board, shall constitute the return to be made by the assessor, as the valuation of the real property of such town or city. The assessor shall act as clerk of the town or city board of equalization, and shall correct his list according to the decision of said board. Each member of the town or city board of equalization shall receive the same compensation and mileage as members of the county board of supervisors, to be paid out of the county treasury; and said board may adjourn from time to time until their labors shall be completed.

Duties.

Compensation

Assessors to  
make return.

SEC. 23. Each assessor shall, on or before the first Monday of July next ensuing his election for that year in which all the real property of the state is required to be valued, make out and deliver to the clerk of the board of supervisors of his county, a return, in tabular form, in a book to be provided him by said clerk, of the quantity, description and value of each parcel of real property subject to taxation, in his town, city, or ward, in numerical order as to lots and blocks, or sections and subdivisions thereof, with the owner, if known, set opposite to each of such parcels, also the real property of each village and city in his district, in numerical order as to lots and blocks, with the name of the owner, if known, set opposite to each of such parcels, and in a separate column the value by him attached to each

parcel. Such return shall set forth the name of each of such villages and cities; and if any parcel of real property lying within the limits of any village or city be other than a lot or part thereof, the return shall set forth the number of acres, the number and range of the town, and the number and subdivision of the section, or such other description as will be sufficiently pertinent. Assessors may commence the labor of assessment at any time after the third Monday in April.

SEC. 24. Each assessor when making his return of the valuation of real estate, for those years when all the real estate is required to be valued, shall take and subscribe an oath, which shall be certified by the officer administering the same, and attach to his return to the clerk of the board of supervisors, in the following form, to wit: "I—, assessor for the — district in the county of — (or for the county of — or if part of a district, designate the towns or cities, as the case may be,) do solemnly swear that the return to which this is attached, contains a correct description of each parcel of real property within said district, (or designate the part thereof, covered by the return,) as far as I have been able to ascertain the same; and the value attached to each parcel in said return, is, as I verily believe, the true value thereof. The assessor may append to the said oath, if he feels it his duty to do so; "except as the same has been altered by the town (or city) board of equalization."

Assessors to  
make oath.

#### COUNTY BOARD OF EQUALIZATION.

SEC. 25. The county board of supervisors of each county shall constitute a county board of equalization; and the clerk of the board of supervisors shall be the clerk of said board of equalization.

County board  
of equaliza-  
tion.

SEC. 26. The county board thus constituted, or a majority of them, shall meet on the second Monday in July, next ensuing the valuation of the real property of the state, at such convenient place at the county seat as shall be designated by the clerk of the board of supervisors; and each having taken an oath fairly and impartially, to equalize the valuation of the real property of his county, the clerk of the board of supervisors shall lay before them the returns of all the assessors in such county. The said board shall then proceed to equalize such valuation of real property, so that each parcel shall be valued at its true value in money. And for this purpose, they shall observe the following rules: 1st. They shall raise the valuation of such parcels as in their opinion have

When to meet

Duties.

been returned below their true value, to such amount as they shall believe to be the true value thereof. 2d. They shall reduce the valuation of such parcels, as in their opinion have been returned above their true value, as compared with the average valuation of the real property of such county, having due regard to the relative situation, quality of soil, natural and artificial advantages, so as to fairly equalize the valuation of real property throughout the county; *Provided*, That such board shall not reduce the aggregate valuation of the real property of the county below the aggregate amount returned by the assessors, including such additions as shall have been made by the clerk of the board of supervisors, agreeably to the provisions of this act.

**Proviso.**

**Clerk of board of supervisors to transmit abstract to secretary of state.**

SEC. 27. Each clerk of the board of supervisors shall, on or before the second Monday in August, annually, make out and transmit to the secretary of state, an abstract of the real property of each town, city, and village, of his county, in which he shall set forth—1st. The number of acres exclusive of village and city lots. 2d. The aggregate value of all real property other than village and city lots, including such additions as shall have been made to the return of the assessors, agreeably to the provisions of this act. 3d. The aggregate valuation of the real property of each village and city of his county, including such additions as shall have been made to the return of the assessors, agreeably to the provisions of this act; and such clerks shall, at the same time, transmit to the secretary of state, the aggregate value of all the personal property in his county, including such additions as shall have been made to the return of the assessors, agreeably to the provisions of this act.

#### STATE BOARD OF EQUALIZATION.

**State board of Equalization.**

SEC. 28. The members of the state senate, in conjunction with the secretary of state, shall form a state board of equalization; and the members of said board shall receive as compensation for their services, such mileage and per diem as are paid to members of the legislature. Such compensation shall be paid out of the state treasury on the certificate of the secretary of state.

**When and where to meet**

SEC. 29. The state board of equalization shall meet at Madison, on the first Tuesday in September next, and every second year thereafter, in the senate chamber, or such other convenient place in said city, as may be designated by the secretary of state. Each member of said board shall take an oath fairly and impartially, to equal-

ize the valuation of real property among the several counties of the state, according to the rules prescribed for valuing and equalizing the valuation of real property. The secretary of state shall lay before said board, the abstracts of real property transmitted to him from the several counties, when they shall proceed to equalize the valuation of such real property in manner following, to wit: 1st. They shall add to the aggregate valuation of every county, which they shall believe to be valued below the average valuation of other counties, such per centum as will raise the same to the average valuation of other counties according to the actual value of each. 2d. They shall deduct from the aggregate valuation of every county, which they shall believe to be valued above the average valuation of other counties, such per centum as will reduce such county to the average valuation of all the counties of the state, according to the actual value of each, as compared with others. And if they shall believe that right and justice demand a change in the valuation of the real property of any town, city, or incorporated village, without raising or reducing the total valuation of the county, in equal ratio, they shall add to, or deduct from, the valuation of such town, city or village, such per centum as they shall deem just and equitable.

Duties.

SEC. 30. Immediately after the state board shall have completed the equalization of real property, the secretary of state shall transmit to the clerk of the board of supervisors of each county, a statement of the per centum to be added to, or deducted from, the real property of his county, specifying the per centum to be added to, or deducted from, the valuation of each of the towns, cities, or villages, in such county, if an equal per centum shall not have been added to, or deducted from, the entire county; and the said clerk shall add to, or deduct from, each parcel of real property, the required per centum on the valuation thereof, as the same shall have stood after having been equalized by the county board of equalization; and the valuation of real property, as equalized by the state board of equalization, shall form the basis upon which taxes shall be apportioned and levied. As soon as the secretary of state shall have ascertained the aggregate valuation of all the property of the state, he shall proceed to apportion the state taxes among the several counties, so that each county shall pay such proportion of said state taxes, as the aggregate valuation of all the taxable property of such county, bears to the aggregate valuation of all the taxable property of the state; and

Secretary of state to transmit to clerk of county board statement of equalization by state board

Duty of clerk of county board.

Secretary of state to apportion state tax.

the secretary of state shall transmit a copy of such apportionment, duly certified, to clerk of the board of supervisors of each county, on or before the second Monday of October, annually.

POWERS AND DUTIES OF TOWN ASSESSORS.

Assessors to leave notices requiring persons to make out statements of property.

SEC. 31. Each assessor shall, on or before the tenth day of May, annually, leave with each person, residing in his town, city or ward, of full age, and not a married woman, or insane person, at the office or usual place of residence of such person, a written or printed notice, requiring him to make out and hold in readiness for such assessor, after ten days from the time of leaving such notice, a statement of the personal property which, by this act, he is required to list for taxation; and such notice shall be accompanied by such form in blank, as is necessary for the statement required; *Provided, however,* That such statement may be made out and delivered at the time when the notice is left by the assessor, if the person receiving such notice shall choose to do so.

Proviso.

Assessors to call for statement.

SEC. 32. Each assessor shall, before the tenth day of June, call upon each person with whom he shall have left a notice for the statement which such person was required to make out, unless such statement shall have been previously delivered to said assessor; and the assessor shall require each of such persons to take and subscribe an oath to the truth of such statement in the manner following, to wit:

Statement to be sworn to.

Form of oath. STATE OF WISCONSIN, }  
 \_\_\_\_\_ County, } ss.

I do solemnly swear, that, in the above statement, I have truly set forth all personal property which, by law, I was required to list, either on my own account or in behalf of others, according to the best of my knowledge and belief; that where, by law, I have been required to affix a value to any portion of such property, I have stated its true value to the best of my ability; and that in setting forth the amount of my indebtedness, I have included no other than *bona fide* indebtedness, accruing from actual consideration, and have not exceeded the true amount thereof.

A. B.

Sworn and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_  
 A. D. 185—.

C. E., Assessor.

Which oath shall be administered by the assessor and attached to such statement. And each of such assessors shall, annually, except for those years when the valua-

tion of all real property of the State is required to be taken, list and value all real property which shall have become subject to taxation since the last listing of property in his town or city; and if the assessor shall discover that any real property which was subject to taxation had escaped assessment for the last preceding year, he shall note such fact, and shall include both years in his assessment by listing such property at twice its real value. And the said assessor shall also list all new structures of over one hundred dollars in value, which shall not have been previously included in the valuation of the land on which they stand, and shall return the valuation of such new entries and new structures with his return of the valuation of personal property, under the head of "new entries and new structures." And the said assessor shall set forth in such return the parcel of real property on which each of such new structures shall have been made, and the true value added to such real property in consequence of such structure and such increase, added to the former valuation, shall be deemed the true value of such real property.

Assessors to list and value property subject to taxation since last listing.

SEC. 33. If any structure of over one hundred dollars in value, which had been erected previous to the last valuation of the land on which the same shall have stood, or the valuation of which shall have been added to any former valuation of said land, shall have been destroyed by fire, flood or otherwise, the assessor shall determine as nearly as practicable, how much less such land would sell for, in consequence of such destruction, and shall make return thereof, as provided in the case of new structures; and the true valuation of such real property shall be arrived at by deducting from the former valuation the loss sustained by the destruction of such structure.

Deduction to be made on property destroyed by fire, etc.

SEC. 34. In every case where any person shall refuse to make out and deliver to the assessor, a statement of personal property as required by this act, or shall refuse to make oath to the truth of such statement, or any part thereof, which by this act he is required to verify by his oath, the assessor shall proceed to ascertain the number and value of each description of the several articles of personal property enumerated in the eighth section of this act; also, the amount of monies and credits of merchants' and manufacturers' stock, and the aggregate value of all other articles of personal property subject to taxation, of which a statement shall have been withheld by the person required to list the same. And

Duty of assessor where person refuses to make statement of personal property.

to enable the assessor to arrive at the above facts, he is hereby authorized to examine on oath, any person whom he may suppose to be possessed of the necessary information.

**Duty of assessors when person refuses to give evidence.** SEC. 35. If any person who shall be required by the assessor to give evidence, as provided in the foregoing section, shall refuse to be sworn by the assessor, or shall refuse to testify after having been sworn, the assessor may apply to any justice of the peace of the county, who shall summon such person to appear before him at such time as the assessor may designate, and answer on oath, all pertinent questions which may be put to him by the assessor or his agent, touching the amount and value of the property which the person refuses to list.

**Penalties for neglect or refusal to obey process of justice.** SEC. 36. Every constable and witness shall be subject to the same penalties for neglect or refusal to obey the process of such justice, as for refusing to obey any process of justices of the peace in civil cases; and they shall receive the same fees as for like services in civil cases. All costs which may grow out of the procedure authorized by this and the foregoing section, shall be certified by the justice to the clerk of the town or city in which the person so refusing to list his property resides, and shall be by such clerk added to the taxes levied upon the property of the person so refusing, and shall be collected as other taxes; and when such costs shall have been collected, the treasurer shall pay the amount to such justice on demand, to be by him applied to the proper person.

**Costs.** SEC. 37. Each assessor shall enter in a column, to be provided for that purpose, opposite each entry of personal property, the words "by the owner," or "by the assessor," as it shall have been listed and valued by the person required to list and value the same, or by himself; and if any person whose duty it is to list personal property for taxation, shall refuse to list the same, or shall refuse to take and subscribe the oath required of him by this act, the assessor shall enter the words "refused to swear," opposite the name of such person; and if any person required to list property for taxation, shall have been rendered unable to list the same by sickness, absence from home, or other unavoidable occurrence, the assessor shall enter opposite the name of such person, such words as will express the cause of his inability to list and value his personal property.

**Assessor to keep record.** SEC. 38. If any person shall have been prevented by sickness, or absence from home, or other unavoidable oc-



currence, from making out and delivering to the assessor the required statement of his property, he may at any time before the first day of August next ensuing, make out and attest before the clerk of the board of supervisors, who is hereby authorized to administer such oath, such statement as is required by this act; and in such case the said clerk shall make an entry thereof, on the return for the proper town or city, or correct the corresponding item in the return made by the assessor, as the case may require. But no such statement shall be received from any person who refused to make out, attest on oath and deliver to the assessor such statement, at the time required by this act, nor shall such statement be received from any person who shall not first make and file with said clerk an affidavit, setting forth that he was absent from home, without design to avoid the listing of his property, or was prevented by sickness, or other unavoidable occurrence, from making out and delivering to the assessor the required statement within the time required by law.

Duty of persons prevented by sickness or absence, from making statement.

SEC. 39. Each assessor shall, on or before the first day of July annually, make out and deliver to the clerk of the board of supervisors of his county, a return in tabular form and alphabetical order, of the names of the several persons, companies and corporations, in which personal property shall have been listed, in his town or city, and in an appropriate column opposite each name, he shall state the aggregate value of personal property listed in the name of each person, company or corporation, after deducting the amount of indebtedness listed by such persons, company or corporation. The assessor shall include in his return, in separate columns, new entries, new structures and structures destroyed, as heretofore provided.

Assessors to make return to clerk of county board of supervisors

SEC. 40. Each assessor shall at the time he is required to make his return to the clerk of the board of supervisors, also deliver to the said clerk all the statements of property, received from persons required to list the same, which statements shall be arranged in alphabetical order by the assessor, and shall be filed and preserved by the said clerk.

Assessors to deliver all statements of property.

SEC. 41. Each assessor when making his return of personal property shall take and subscribe an oath, which shall be certified by the officer administering the same, and attached to the return which he is required to make, in the following form, to wit: I, — assessor for the — in the county of — do solemnly swear that the

Assessor to take oath.

Form of oath.

value of the personal property, of which statements have been made and attested by the oaths of persons required to list the same, is truly returned as set forth in such statements; that in every case where I have been required to ascertain the amount and value of the personal property of any person, company or corporation, I have diligently, and with the best aids I could command, endeavored to ascertain the true amount and value of such property, and as I verily believe, the full value thereof is set forth in the annexed return: and in no case have I knowingly omitted to demand of any person of whom I was required to make such demand, a statement of the description, amount and value of personal property, which he was required to list for taxation, nor in any way connived at any violation of law in relation to the listing and valuing of property.

Clerk of board to add to value of personal property when owner refuse to list, fifty per cent.

SEC. 42. It shall be the duty of the clerk of the board of supervisors of each county, to add to the value of all personal property returned by the assessor, which the owner or other person whose duty it was to list on behalf of the owner, or neglected or refused to list, or to the value of which such person refuses to swear as required by this act, fifty per centum, on the value so returned, and if the said clerk shall have reason to believe that in any such case the value returned by the assessor is below the true value of such property, he may institute such examination as he shall deem necessary, to enable him to ascertain the amount and value of such property. And for that purpose he is hereby invested with all the authority conferred upon assessors, in cases where persons refuse to list and value their personal property, as required by this act.

Clerk county board supervisors to add property

SEC. 43. If upon examination of returns made by assessors, the clerk of the board of supervisors shall discover that any parcel of real property shall have been omitted in the return of any assessor, he shall add the same to the list of real property, with the name of the owner if known, as a separate parcel, or to any parcel returned by the assessor as the case may require; and in any such case the said clerk shall forthwith notify the assessor in whose return such omission occurred, of such omission; and such assessor shall forthwith proceed to ascertain and return to said clerk, the value of such real property so omitted.

Clerk county board to correct errors in

SEC. 44. Each clerk of the board of supervisors shall correct any error in the description or quantity of land, contained in the list of real property in his county,

but he shall make no deduction from the valuation of any parcel of real property, which shall not have been required by the state or county board of equalization, in accordance with the provisions of this act. description of land.

SEC. 45. If any clerk of the board of supervisors shall discover that any assessor has omitted, in his return, any property which he was legally required to return, he shall authorize and require such assessor to correct such error or omission, and such assessor shall, within ten days after having been so authorized and required, proceed to correct any such error or omission and make return thereof to the said clerk. Clerk county board supervisors to require assessor to correct errors in his return.

SEC. 46. The clerk of the Board of Supervisors of each county shall make out a complete assessment roll of each town and city in his county, including all such additions as shall have been made to the return of the several assessors, agreeably to the provisions and requirements of this act, arranged in the following form to wit: Each parcel of real property in each of the several towns of his county other than village property, shall be entered on such roll in numerical order as to sections and subdivisions thereof, opposite to the name of the owner if known, and in a separate column the said clerk shall set forth the value which then stands affixed to each separate parcel, and each parcel of real property in each village and city in his county shall be entered on the assessment roll for such village or city in numerical order as to lots and blocks opposite the name of the owner, if known, and in a separate column he shall set forth the value which there stands affixed to each parcel of such real property. And if any parcel of real property, lying within the limits of any village or city be other than a lot or part thereof, the said clerk shall set forth on such roll the number of acres, the number and range of the town, the number of the section and subdivision thereof. The value of personal property listed by any person, company or corporation, after deducting the amount of indebtedness authorized by this act, shall be entered on said roll separate from real estate, opposite the name in which the same is listed, which names shall be arranged in alphabetical order." And the said clerk shall transmit the appropriate assessment roll to the clerk of each of the towns and cities of his county, on or before the fifteenth day of November annually; and the said clerk of the board of supervisors shall designate on each of such assessment rolls the amount of State and County tax, which the town or city to which such roll belongs is required to pay, he Clerk board supervisors to make out assessment roll.

shall also designate on each of such assessment rolls the per centage which shall have been ordered by the county board of supervisors, for county school tax.

ANNUAL COUNTY BOARD OF EQUALIZATION.

County board of Equalization.

SEC. 47. There shall be an annual county board of equalization, composed of the clerk of the board of supervisors, the treasurer, register and county judge of each county. The said board or a majority of them shall meet at such place at the county seat as shall be designated by the clerk of the Board of Supervisors, on the fourth Monday of July annually. It shall be the duty of said board to equalize the assessments on personal property, and on new entries and new structures, and to correct any errors which they may discover in the assessments returned by the town assessors. Said board may add to or deduct from such property so returned, upon such evidence as shall be satisfactory to them, if in their opinion justice and equity demand such addition or deduction; *Provided*, that they shall not reduce the aggregate valuation of the real estate below the aggregate amount returned by the assessors, nor shall they reduce the valuation of personal property of any person, company or corporation, who refused to list and value such property when required by the assessor to list and value the same according to the provisions of this act.

When to meet

Proviso.

Clerk board supervisors to correct valuation on "new structures," or structures destroyed.

SEC. 48. Each clerk of the board of supervisors, shall correct the valuation of any parcel of real property on which any new structure of over one hundred dollars in value has been erected, or on which any structure of like value shall have been destroyed, by adding to or deducting from the valuation of such property, such amount as shall correspond with the return of the assessor in relation thereto, and such corrected valuation shall thereafter be taken as the true value of such real property.

Property of corporations —by whom listed.

SEC. 49. The capital stock paid in and remaining as capital stock, undiminished by losses, inclusive of the value of all other personal property belonging to any banking or other joint stock company, that shall have been, or may hereafter be incorporated in this state, shall be listed for taxation, by the principal accountant officer of such company, in the town or city where the principal office of such company is kept, and taxed as other personal property belonging to natural persons is required to be taxed; *Provided*, that this section shall not apply to any such company whose charter, or act of incorporation may have guaranteed exemption from taxation,

Proviso.

or shall have provided another mode for taxing the same.

SEC. 50. It shall be the duty of the Secretary of State, as soon as practicable after the passage of this act, to prepare and transmit to the clerk of the board of supervisors of each county, all such forms and instructions as he shall deem necessary to best secure the carrying out of its provisions; and with the aid and advice of the Attorney General he shall decide all questions which may arise as to the true construction of this act, subject always to an appeal to the Supreme Court.

SEC. 51. If any Secretary of State, clerk of the board of supervisors, or assessor shall refuse or knowingly neglect to perform any of the duties enjoined on him by this act, or shall consent to, or connive at any evasion of its provisions, whereby any proceedings under its requirements shall be prevented or hindered, or whereby any property required to be listed for taxation shall be exempted therefrom, or entered on the tax-list at less than its true value, he shall for every such refusal, neglect or connivance, forfeit and pay to the state, not less than two hundred nor more than one thousand dollars; to be recovered before any court of record having jurisdiction thereof.

SEC. 52. Every second year, computing from the year one thousand eight hundred and fifty-nine, the real property of this state shall be listed, valued, returned and equalized, in the manner pointed out in this act for listing, valuing, returning and equalizing real property.

SEC. 53. This act shall apply to all cities, towns and villages in this state.

SEC. 54. The act entitled "An act to amend chapter 15 of the revised statutes, in relation to the assessment and collection of taxes," approved May 17th, 1858, and so much of any act as conflicts with, or is superceded by the provisions of this act, is hereby repealed.

SEC. 55. This act shall take effect and be in force from and after its passage and publication.

Approved March 18, 1859.

Secretary of state to transmit forms and instructions to clerk of board.

When secretary of state, clerk of board or assessor, neglect to perform duties.

Penalty.

Property to be listed every two years.

Repealed.

Take effect.