

## CHAPTER 279.

[Published April 12, 1862.]

AN ACT to amend chapter 386 of the general laws enacted in 1860, entitled "an act to amend chapter 18 of the revised statutes, entitled 'of the assessment and collection of taxes,' approved March 18th, 1859, as amended by chapter 295 of the general laws of 1860, approved March 31st, 1860; published as amended, in accordance with the requirements of section 2 of said chapter 295.

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

Duties of assessors where persons refuse to make out and make oath to statement of personal property.

SECTION 1. Section thirty-four of chapter three hundred and eighty-six of the general laws enacted in 1860, entitled "an act to amend chapter eighteen of the revised statutes, entitled 'of the assessment and collection of taxes,' approved March 18th, 1859, as amended by chapter 295 of the general laws of 1860, approved March 31st, 1860, published as amended, in accordance with the requirements of section two of said chapter two hundred and ninety-five," is hereby amended so as to read as follows: "Section 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, and in every case where any person, by reason of absence or any other cause, shall neglect or fail to make out and deliver such statement as aforesaid, 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 moneys 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 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."

Approved April 7, 1862.