

number four, at the city of Hudson, in the county of St. Croix; of district number five, at the city of Green Bay, in the county of Brown; of district number six, at Chippewa Falls, in the county of Chippewa, and of district number seven, at Eau Claire, in the county of Eau Claire.

SECTION 8. This act shall take effect and be in force from and after its passage.

Approved March 6, 1868.

CHAPTER 130.

[Published March 11, 1868.]

AN ACT to provide for the assessment of property for taxation, and the levy of taxes thereon.

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

SECTION 1. Taxes shall be levied upon all property in this state except such as is exempted therefrom.

EXEMPTIONS.

SECTION 2. The property in this section described is exempt from taxation, to wit:

1st. That owned exclusively by the United States or U. S. property. by this state.

2d. That owned exclusively by any county, village, town or school district in this state. County and town property, etc.

3d. Personal property owned by any religious, scientific, literary or benevolent association, used exclusively for the purposes of such association, and the real property necessary for the location and convenience of the buildings of such association and embracing the same, not exceeding ten acres, if not leased or otherwise used for pecuniary profit. The occasional leasing of such building for schools, public lectures or concerts shall not render it liable to taxation. Property of religious, benevolent associations, etc.

4th. Personal property owned and used exclusively by any state or county agricultural society, and the lands owned and used by any such society exclusively for fair grounds. Agricultural societies.

- Fire companies** 5th. Fire engines and other implements used for extinguishing fires, owned or used by any organized fire company, and the buildings and necessary ground connected therewith owned by such company and used exclusively for its proper purposes.
- Indians.** 6th. The property of Indians who are not citizens, except lands held by them by purchase.
- Cemeteries, etc.** 7th. Lands used exclusively as public burial grounds, and tombs and monuments to the dead therein.
- Pensions.** 8th. Pensions receivable from the United States.
- Corporations.** 9th. Stock in any corporation in this state which is required to pay taxes upon its property in the same manner as individuals.
- Debts and credits.** 10th. So much of the debts due or to become due to any person as shall equal the amount of *bona fide* and unconditional debts by him owing.
- Furniture, etc.** 11th. Wearing apparel, family portraits and libraries, kitchen furniture and growing crops.
- Provisions and fuel.** 12th. Provisions and fuel provided by the head of a family to sustain its members for six months; but no person paying board shall be deemed a member of a family.
- Railroad property.** 13th. The track, right of way, depot grounds and buildings, machine shops, rolling stock, and all other property necessarily used in operating any railroad in this state, belonging to any railroad company, are hereby all and singular declared to be, and they shall henceforth remain exempt from taxation, for any purpose whatever, and it shall not be lawful to assess or impose taxes upon any property before named: *provided, however,* that all the property in this subdivision mentioned shall be subject to special assessments for local improvements within cities and incorporated villages; *and provided, also,* that all lands owned or claimed by such railroad companies not adjoining the track of such company shall be subject to all taxes to the same extent as though this act had not passed. The provisions of this subdivision shall not apply to any railroad operated or to be operated by horse power, now or hereafter constructed or to be constructed or operated in any of the cities of this state.
- Insurance companies.** 14th. The property of all insurance companies now organized or which may be hereafter organized in this state.

STATE ASSESSMENT.

SECTION 4. The members of the state senate in conjunction with the secretary of the state shall form a state board of assessors. Said board shall meet at the capitol, in the city of Madison, on the third Wednesday in April, 1868, and biennially thereafter. The secretary of state shall prepare and lay before said board the latest statistics of population, local valuation of property, and such other statistical information as he may be able to obtain in relation to the several counties in the state, as in his judgment will assist said board in their deliberations. The board shall carefully examine said statistics, and from all the sources of information accessible to them, they shall determine and assess the relative value of all the property subject to taxation in each county of the state. They shall set down in a list of all the counties aforesaid, opposite to the name of each county, the valuation thereof, so determined by them, which shall be the full value according to their best judgment. The list so prepared, shall be certified to by the chairman and secretary as the state assessment made by said board and delivered with the journal of the proceedings of the board to the secretary of state.

State board of assessment.

SECTION 5. The members of said board shall each receive five dollars per day during their sessions, and the mileage allowed by law to members of the legislature, to be paid out of the treasury on the warrant of the secretary of state.

Compensation.

SECTION 6. The secretary of state shall apportion the state tax levied for the year among the several counties, and shall carry out opposite to the name of each county on the list aforesaid the amount of state tax apportioned thereto, according and in proportion to the relative valuation of each county to the aggregate valuation of the whole state, and shall thereupon, on or before the fifteenth day of May in each year, certify to the clerk of the board of supervisors of each county the amount of state tax so apportioned to and levied upon his county.

Secretary of state to apportion tax.

COUNTY ASSESSMENTS.

SECTION 7. The clerk of the board of supervisors of each county shall annually, before the fourth Monday in May, prepare a statement of the latest statistics

County board of assessment.

of population and such other accessible statistical information as may be in his possession. The board of supervisors of each county shall meet annually on the fourth Monday in May. They shall carefully examine the statement made by the clerk as aforesaid, and therefrom, and from all available sources of information, they shall determine and assess the relative value of all the property subject to taxation in each town and city in their county. They shall set down in a list of the towns and cities aforesaid, opposite to the name of each, the valuation thereof so determined by them, which shall be the full value according to their best judgment. The list so prepared shall be certified to by the chairman and clerk of said board as the county assessment made by said board, and filed in the office of said clerk. The clerk shall also keep a full record of the proceedings of said meeting.

Apportion valuation of towns.

Publication of assessment.

SECTION 8. Immediately after the said session the clerk of the board of supervisors shall cause the county assessment list made as aforesaid, to be published at least two weeks, in some newspaper published in his county, if there be any published therein, and he shall deliver or mail a written or printed copy of said list to the clerk of each town and city in said county, within ten days after said session.

Meeting for review.

SECTION 9. The county board of supervisors shall meet again on the third Monday in June in each year. At such meeting they shall hear and determine upon any complaint presented by or for the authorities of any town or city in their county, who shall consider their town or city unjustly assessed in said list, and correct the same as justice may require. The clerk of said board shall keep a record of all their proceedings at such meeting, and if any corrections are made in said list, he shall prepare a corrected county assessment list accordingly, which shall be certified to by the chairman and said clerk, and filed and recorded in a book kept for that purpose in his office.

Clerk to keep record.

County and school tax.

SECTION 10. The board of supervisors shall also at said meeting determine by resolution, the amount of tax to be levied in their county for county purposes for the year, and also the amount to be raised by tax in each town for the support of common schools therein for the ensuing year, which shall not in any town be less than

the amount apportioned to such town in the last apportionment of the income of the school fund.

SECTION 11. The clerk of said board shall apportion the county tax and the amount of state tax levied upon his county as aforesaid, among the several towns and cities therein, and shall carry out opposite to the name of each, in the book aforesaid, in columns prepared for that purpose, the amount of state tax and the amount of county tax apportioned thereto, according and in proportion to the relative valuation thereof to the aggregate valuation of the whole county, and also the amount to be raised as aforesaid for the support of common schools therein, and within ten days after the meeting of the board, last aforesaid, he shall certify to the clerk of each town and city in his county, the amount of state tax and county tax and school tax so apportioned to and levied upon said town or city.

Clerk of board
to apportion
tax.

ASSESSMENT ROLL.

SECTION 12. Each clerk of the board of supervisors shall annually procure at the expense of the county, and furnish to each assessor in his county, in due season for use, a blank book, which shall be denominated an "assessment roll," printed and ruled in convenient form for assessing, valuing and equalizing all property required to be entered on said roll by such assessors for that year. The clerk shall also procure and furnish as aforesaid, all other books, blanks and documents necessary to be used by assessors in the discharge of their duties.

Clerk of board
of supervisors
to furnish
blank assess-
ment rolls.

SECTION 13. There shall be elected for the year 1868, in each town and in each ward of any city or incorporated village, where such ward constitutes an assessment district, at the annual town or city election, three assessors, one of whom shall serve as assessor for one year, one for two years, and one for three years, and the term for which each shall serve shall be designated on the ballots to be used at such election; and annually thereafter there shall be elected one assessor to serve for the term of three years, except in cities where a different number of assessors and a different manner of electing or appointing the same is or may be provided by the charter of such city or the laws amendatory thereof: *provided, however,* that any town desiring a less number

Electi_n of as-
sessor.

Number of as-
sessor's provid-
ed for.

of assessors may so determine the number they desire on the morning of the day of election at the time of opening the polls, by submitting the question to the qualified electors then present. Where there is more than one assessor in any town, incorporated village or city, they shall, in the discharge of their official duties, act together as an assessment board; and when there is more than one assessor, the concurrence of at least two members of such board shall be necessary to determine any matter upon which such board is required to act.

Time of commencing assessment.

SECTION 14. The board of assessors for each town and city shall on the first day of May of each year, or as soon thereafter as practicable, proceed to make an assessment of all the real and personal property liable to taxation in their town or ward.

ASSESSMENT OF REAL PROPERTY.

Real property.

SECTION 15. All real property not expressly exempt from taxation, shall be entered in the name of the owner, if known, upon the assessment roll of the town or ward where it lies, and the board of assessors shall enter upon the assessment roll, to be provided, opposite to the name of the owner or occupant, if they can ascertain the same, in regular order as to lots and blocks, sections and parts of sections, from the best information they can obtain, a correct and pertinent description of each parcel of real property in their town not exempt from taxation, and the number of acres in each tract containing more than one acre. When two or more lots or tracts owned by the same person are so improved or occupied with buildings as to be practically incapable of separate valuation, they may be entered as one parcel.

Order of number as to lots and blocks and sections.

Valuation from actual view.

SECTION 16. Real property shall be valued by the assessor from actual view at the full value which could ordinarily be obtained therefor at private sale, and which the assessor shall believe the owner, if he desires to sell, would accept in full payment. In determining the value the assessors shall consider as to each piece, its advantage or disadvantage of location, quality of soil, quantity and quality of standing timber, water privileges, mines, minerals, quarries, or other valuable deposits known to be available therein, and all buildings, fixed machinery and improvements of every description thereon, and their value. Real property held

Basis of valuation.

under lease from any religious, scientific, literary or benevolent association, but otherwise exempt, shall be assessed to the lessee. The assessor having fixed the value shall enter the same opposite the proper tract in the assessment roll. Property omitted from assessment the previous year by mistake, shall be entered twice, designating one entry as omitted for the year 18—.

Exempted property under lease assessed to lessee.

Omitted for previous year.

ASSESSMENT OF PERSONAL PROPERTY.

SECTION 17. The board of assessors shall place upon the assessment roll, opposite the name of each person liable to assessment on personal property, the aggregate valuation of all personal property owned by himself or his wife, or which he has in charge or possession as lessee, occupant, agent, parent, guardian, executor, administrator, trustee, assignee or receiver, which is liable to taxation; such aggregate valuation to be fixed according to the best judgment and belief of said board. To determine the amount of personal property owned by any person liable to taxation, said board of assessors, or any one of them, may examine such person under oath as to all items of personal property owned or possessed by him or her, and the true value thereof. And should any person refuse to testify under oath before said board of assessors as to the items and value of his or her property, or should the assessors desire further evidence, they may call upon other persons as witnesses to give evidence under oath as to the items and value of the personal property of such person. Any person making a false statement under oath before said assessors shall be deemed guilty of perjury.

Personal property.

Value to be fixed by assessors.

May examine under oath.

May call witnesses.

Penalty for false statement.

SECTION 18. All articles of personal property shall, as far as practicable, be valued by the assessors upon actual view, and after arriving at the total valuation of all articles of personal property which they shall be able to discover as belonging to any person, if they have reason to believe that such person has other personal property consisting of money, credits, debts due or to become due, or any other thing of value liable to taxation, they shall add to such aggregate valuation of personal property an amount which in their judgment will render such aggregate valuation a just and equitable

Valuation from actual view.

Additional valuation.

valuation of all the personal property liable to taxation belonging to such person.

“Personal property” defined.

SECTION 19. The term “personal property,” as used in this act shall be construed to mean, and include toll-bridges, saw-logs, timber and lumber, either upon land or afloat, steamboats, ships and other vessels, whether at home or abroad; buildings upon leased lands, if such buildings have not been included in the assessment of the land on which they are erected; ferry-boats, including the franchise for running the same; all debts due from solvent debtors, whether on account, note or contract, bond, mortgage, or other security, or whether such debts are due or to become due, over and above the amount exempted by this act from taxation; and all goods, wares, merchandise, chattels, moneys and effects of any nature or description, having any real or marketable value, not expressly exempted from taxation by the provisions of this act, and not included in the assessment of any real property as a part thereof.

Place of assessment.

SECTION 20. Merchants' goods, wares, commodities kept for sale, manufacturers' stock, tools and machinery, live stock, farm implements, tools and machinery and farm products shall be assessed in the town or ward where the same may be located, and all other articles of personal property shall be assessed in the town or ward where the owner resides, excepting that saw-logs, timber and lumber and any article of personal property in transit, shall be assessed in the town or ward where the owner resides; but if such owner be a non-resident of this state then such property may be assessed wherever such owner's agent or place of business may be located. And all personal property shall

Saw logs, lumber, etc., where assessed.

Time of assessment.

be assessed as of the first day of May in each year the assessment is made, and no sale or change of location of such property after that date shall affect such assessment.

ASSESSMENT OF BANK STOCK.

Bank stock, statement to be made.

SECTION 21. Upon the demand of the assessors, the president, cashier or other officer in charge of any incorporated bank shall make out and deliver to such assessors annually before the first day of June, a statement showing the name and residence of each stockholder therein on the 1st day of May preceding, and

the amount of stock held by him on that day; the highest and the lowest price at which any *bona fide* sales of said stock are known to have been made during the preceding year, and the full true value of said stock on said first day of May.

Valuation of stock.

SECTION 22. The person making such statement shall, before delivering the same to the assessors, take and subscribe an oath, to be administered and certified by the assessors, and annexed to such statement substantially in the following form, to wit:

Oath of officers of banks.

STATE OF WISCONSIN, ——— County—ss.

I, ———, do solemnly swear that I am ——— of [here name the bank to which the statement is made,] that the annexed is a true statement of the names of all the stockholders in said bank on the 1st day of May, A. D., 18—, and of the amount of stock then held by each of them, and of the highest and the lowest *bona fide* sale of any of said stock during the preceding year known to me, and that the value of said stock set down in said statement is the full true value thereof, such as I verily believe any stockholder desiring to sell would be willing to accept in full payment.

Subscribed and sworn to before me, this ——— day of ———, A. D., 18—.

—————, Assessor.

SECTION 23. If, in the opinion of the assessors, the value of the stock shall be entered in such statement too low, he shall designate at the foot of said statement the true valuation thereof, according to his best judgment.

Value may be raised.

If any such officer shall refuse to make out and deliver such statement when so required, he shall be personally liable to the town or city for the whole amount of taxes which should be paid upon such stock, and it shall be the duty of the treasurer to sue him for the same in the name of said town or city.

Officers personally liable for tax.

TOWN BOARD OF REVIEW.

SECTION 24. The chairman of the board of supervisors, clerk and assessors of each town, the mayor, clerk and assessors of each city, and the president, clerk and assessors of each incorporated village, shall constitute a board of review for such town, city or village. The

Town board—how constituted.

When to meet. board of review shall meet annually, on the last Monday in June, at their town, village or city clerk's office.

Notice to be posted. A majority shall constitute a quorum. Notice of the time and place of such meeting shall be posted up by such clerks in at least three public places in each town, village, city or ward thereof, and at least four days prior to such meeting. The town, city or village clerk on said board of review shall be clerk thereof, and shall keep an accurate record of all its proceedings. The board may adjourn from day to day until its business is completed, and shall receive the same compensation as is allowed by law to assessors.

Who shall be clerk.

May adjourn.

Assessment roll to be laid before the board and examined.

SECTION 25. The assessors shall lay before the board of review their assessment roll of the real property, and all the sworn statements made by others, and statements and valuations made by them of personal property and bank stock. The board shall, under their official oaths, carefully review and examine said roll and statements, and all valuations of real or personal property and bank stock, and shall correct any errors apparent in description of property or otherwise, and for that purpose they are hereby required to hear and examine any person or persons upon oath, who shall appear before them, in relation to the assessment of any property upon said roll, or in relation to any property omitted therein; and such examination shall be reduced to writing by the clerk, and carefully preserved on file in his office; and if it appear that any property has been valued by the assessor too high or too low, they shall increase or lessen the same to the true valuation according to the rules for valuing property prescribed in this act. They shall determine the correct value of any bank stock which has been valued by any officer of any bank at one price, and by the assessor at a different price. Any person who thinks the aggregate valuation of his personal property, as fixed by the board of assessors, too high, may appear before the board of review at their annual meeting, and, under oath, state the true aggregate valuation of all personal property upon which he is liable to taxation, according to the provisions of this act, and if the board of review shall be satisfied of the truth of such statements, the valuation so fixed by him shall be taken by the board of review as the true aggregate valuation of his personal property, and all such statements shall be reduced to

May examine parties under oath.

May correct valuation of bank stock.

Aggrieved persons may appear.

writing by the clerk and carefully preserved in his office. The clerk shall keep a careful record of all changes made and valuations determined upon by the board of review. Clerk to keep record of changes.

CORRECTION AND RETURN OF ROLL.

SECTION 26. The assessors shall make all corrections to the assessment roll ordered by the board of review, and when any valuation of real property shall be changed, he shall enter on the roll opposite the proper tract in a separate column the valuation as fixed by the board. He shall also enter upon the assessment roll in alphabetical order and tabular form, the names of all persons found liable to taxation on personal property or bank stock, setting opposite each name the aggregate valuation of such property of the persons so named, so liable, after deducting exemptions and making such corrections as the board may have ordered. Roll—how corrected.

Roll, alphabetically arranged.

SECTION 27. The assessor shall take and subscribe an oath annexed to said assessment roll, which shall be certified by the officer administering the same, and shall be substantially in the following form : Oath of assessors.

STATE OF WISCONSIN, ——— County—ss.

We ——— and ———, assessors for the town of ———, in said county, do solemnly swear that the annexed assessment roll contains, as we verily believe, a complete and perfect entry and list of all real property liable to assessment for the present year in said town or ward.

The name of each person therein owning or having in charge personal property liable to taxation.

The name of each stockholder and the amount of his stock in each incorporate bank in said town or ward.

A correct description of the separated parcels of real property assessed together last year, and now required to be assessed separately, with a proper division of the former consolidated valuation thereof.

That we have valued each parcel of real property from an actual view of such parcel.

That we have, as far as practicable, personally viewed and inspected each article of personal property assessed by us.

That the valuation of real property as set down in said roll, is as determined by us, or as corrected by the board of review.

That the valuation of personal property and bank stock in said roll, is as fixed by us, or as finally fixed by the board of review.

That each valuation of property made by us is the full value which could ordinarily be obtained for the same at private sale, and which we believe the owner, if he desired to sell, would accept in full payment thereof.

Read to the affiant, and subscribed and sworn to before me, this — day of —, A. D. 18—.

When to deliver roll to clerk.

SECTION 28. The assessors shall, on or before the first Monday in August, annually, deliver their assessment roll as completed, and all the sworn statements and valuations of personal property, to the clerk of their town, city or village, which latter shall be filed and preserved by said clerk.

Clerk to examine and correct roll.

SECTION 29. Upon receiving such assessment roll, the said clerk shall carefully examine it. He shall correct all double assessments, imperfect descriptions and other errors apparent upon the face of the roll, and strike off all parcels of real property not liable to taxation. He shall add to the roll any parcel of real property omitted by the assessors, and immediately notify them thereof, and such assessors shall forthwith view and value the same and certify such valuation to said clerk, who shall enter it upon the roll. To enable said clerk to properly correct defective descriptions, he may call to his aid when necessary the county surveyor, whose fees therefor shall be paid by the town.

To notify assessors of correction.

May call on county surveyor for aid.

THE TAX ROLL.

Tax roll—order of arrangement

SECTION 30. From the assessment roll so corrected, the town clerk shall make out in a book, called a tax roll, prepared for that purpose, a complete list of all the real property in his town, subject to taxation, arranged in regular order as to lots and blocks, and sections and parts of sections, by the proper descriptions as corrected, opposite to the name of the owner, if known, or of the occupant, if any, and opposite to each description enter the valuation thereof ascertained as afore-

said, and also a complete alphabetical list of all persons in his town having any personal property subject to taxation, and enter opposite to the name of each person the valuation of the personal property for the tax upon which such person is liable, ascertained as aforesaid.

SECTION 31. Upon receiving the certificate of the clerk of the board of supervisors of the amount of state, county and school taxes to be collected in his town, said town clerk shall upon a uniform percentage, calculate and carry out in one item, opposite to each valuation, in said tax roll, the amount required to be raised upon such valuation, to realize in his town the whole amount of state, county and school taxes so certified, together with such town and other local taxes as are levied uniformly upon all the taxable property in the town, and all other taxes, if any, in separate columns opposite the valuation of the property to be charged. He shall enter upon said roll a statement showing the several amounts of tax levied upon said town and for what purpose.

To carry out state, county, school, town and local taxes in one item.

Statement of all taxes levied.

SECTION 32. The treasurer of the town shall execute and deliver to the county treasurer of his county, a bond, with sureties to be approved by the chairman of the board of supervisors of the town, in the penal sum of double the amount of state and county taxes apportioned in his town, conditioned for the faithful performance of the duties of his office, and that he will account for and pay over according to law, all state and county taxes which shall come into his hands. The county treasurer shall give to said town treasurer a receipt for said bond, and file and safely keep said bond in his office.

Treasurer to execute bond.

County treasurer to give receipt for bond.

SECTION 33. The town treasurer shall deliver said receipt to the clerk of his town, on or before the first day of December, and thereupon the clerk shall attach to said tax roll a warrant, substantially in the following form:

Form of warrant to town treasurer.

THE STATE OF WISCONSIN,

To _____, treasurer of the town of _____, in the county of _____:

You are hereby commanded to collect from each of the persons and corporations named in the annexed tax roll, and of the owners of the real estate described

therein, the taxes set down in such roll opposite to their respective names, and to the several parcels of land therein described; and in case any person or corporation upon whom any such sum or tax is imposed, shall refuse or neglect to pay the same, you are to levy and collect the same by distress and sale of the goods and chattels of the persons or corporation so taxed; and out of the money so to be collected, after deducting your fees, you are first to pay to the treasurer of said county, on or before the last Monday in January next, the sum of ——— for state taxes; you are to retain and pay out, as town treasurer, according to law, the sum of ———; and the balance of said money you are required to pay to said treasurer for county purposes, on or before the day above specified; by which day you are further required to make return to said treasurer of this warrant, with said roll annexed, together with you doings thereon as required by law.

Given under my hand this ——— day of ——— A. D. 18——.

———, Town Clerk.

Clerk to deliver tax roll to treasurer.

The clerk shall then deliver the tax roll, with said warrant annexed, to the town treasurer, and charge him with the town and local taxes therein.

PENALTIES.

Penalties for neglect of duty.

SECTION 34. If any officer shall refuse or wilfully neglect to perform any duty imposed upon him by the provisions of this act, or shall consent or connive at any evasion of the provisions thereof, he shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be punished by imprisonment in the county jail not less than one month nor more than one year, or by fine of not less than twenty-five nor more than five hundred dollars, or by both such fine and imprisonment, in the discretion of the court, and shall be liable in a civil action in double the amount of damages to any town or person suffering loss by such refusal, neglect or connivance.

Repeal of conflicting laws.

SECTION 35. This act shall take effect and be in force from and after its passage and publication, and all acts or parts of acts conflicting therewith are hereby repealed.

Approved March 6, 1868.