

act to be published from time to time, to furnish the town clerks and the clerks of the boards of supervisors of the towns and counties, respectively, wherein any such swamp and overflowed lands are situated, with printed copies of this act; and they shall forward by mail or otherwise, printed copies of this act to all such town clerks and clerks of boards of supervisors, respectively, as soon as possible after the passage and publication of this act.

Approved April 11, 1865.

CHAPTER 538.

[Published April 29, 1865.]

AN ACT to codify and consolidate all laws relative to the assessment of taxes, and amendatory of chapter 167 of the general laws of 1859, and of 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. Property taxable

SECTION 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. "Real property,"
&c."

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, all tax certificates, judgments, notes, bonds and mortgages, and all other evidences of debt secured by lien on real estate; 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 border- "Personal prop-
erty" shall in-
clude secured de-
mands.

Definition of "moneys."	<p>ing 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or "moneys," shall include gold and silver coin and bank notes, whether in possession or on deposit, subject to be withdrawn in money on demand.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, but not secured by lien on real estate: <i>provided</i>, that pensions 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 "cities," shall include only such places as are incorporated as cities. The word "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."</p>
Definition of "credit."	
Pensions and salaries not taxable.	
Definition of "personal property," in a general sense.	
"Village."	
"City."	
Pronouns.	
May swear or affirm.	

PROPERTY EXEMPT FROM TAXATION. •

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

School houses, churches, books, &c. 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.

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

8d. All buildings belonging to scientific, literary or benevolent associations, used exclusively for scientific, literary or 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 association, and used exclusively for scientific, literary or benevolent purposes.

Buildings and lands of scientific and benevolent associations.

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.

Moneys of colleges, religious societies, &c.

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

State and U. S. property.

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

Property of counties, towns, &c.

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

Waterworks of cities, towns, &c.

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 grounds by any state or county agricultural society, together with all personal property owned and used exclusively for such societies.

Fire engines, &c.

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

Furniture to amount of \$200.

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.

Six months' provisions, &c.

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

Wearing apparel &c.

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

Certain animals.

Libraries, &c.

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.

Other articles to amount of \$100.

14th. Each person shall be entitled to exemption on other personal property, excepting money and credits, and the articles enumerated in subdivisions numbers 1, 6, 7 and 8, in section 8, to an amount not exceeding one hundred dollars, to be selected by such person at the time of listing.

Property of Indians not civilized.

15th. The property of all Indians who are not citizens, except lands held by them by purchase, and the personal property of civilized Indians owning or occupying farms not in an Indian reserve.

BY WHOM AND WHERE PROPERTY SHALL BE LISTED.

By whom property to be assessed.

SECTION 4. Every person of full age and sound mind, not a married woman, shall list all personal property subject to taxation, of which such person is the owner, 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* 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 it 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 belonging to such person, company or corporation; and the person making out the statement of his personal property to be given to the assessor, need only set forth the amount of his credits remaining after such deduction. But no person, company or corporation shall be entitled to any deduction on account of any bond, note or other obligation given to any mutual insurance company, nor on account of any unpaid subscription to any religions, literary, scientific or benevolent institution or society. But no acknowledgment of indebtedness not founded

Money collected as agent need not be listed.

Debts may be deducted from aggregate of credits.

Shall not be deducted from certain obligations.

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 or of sound mind, but if his father be not living, or be insane, by his mother, and if neither father nor mother is 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 credits, 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.

Property to be listed for others.

To be listed in separate items.

Where property shall be listed.

SECTION 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. Merchants' and manufacturers' stock shall be listed and taxed each year in the town or ward in which it was situated on the fifth day of June, in each year; but all other personal property shall be listed and taxed each year in the town or ward in which the person charged with the tax thereon resided on the fifth day of June, in such year.

SECTION 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

How property held under lease shall be listed.

Exemption.

thereof. But lands held under lease from any university, college or other literary institution or society, granted by congress for religious or school purposes, shall not be required to pay any tax from which such leasehold estate is exempt by the law authorizing the lease.

Oath to statement—when statement to be delivered.

SECTION 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.

What statement to include.

SECTION 8. Such statement shall truly and distinctly 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.

Persons listing need value only such tangible property not exhibited to assessor.

The eight items of personal property above specified, shall be known and designated in this act as "enumerated articles." The statement required to be given the assessor shall also contain, as distinct and separate items, the amount of moneys and credits, the amount of merchants' and manufacturers' stock, and the aggregate amount of all articles of personal property which the person making the statement is required to list; and in no case shall the person making the statement be allowed to value the personal property which he is required to list, but when such property cannot be exhibited to the assessor, it shall be his duty, after making diligent inquiry of the person listing the same, or any other person acquainted with said property, with a view to determine its real value, to affix a value thereto which, in his opinion, may be nearest its true value, as established by the board of assessors. Such statement shall set forth the amount of credits which

Assessor to value property.

List excess of credits above indebtedness.

such person is required to list, after deducting therefrom the indebtedness which the person making such statement is entitled to deduct, agreeably to the provisions of this act. All property to be listed, shall be listed as of the fifth day of June in the year in which the same is assessed, and the transfer or sale of any taxable personal property subsequently to said fifth day of June, shall not authorize any person to omit the same from his list, although such list be not made out until after the sale or transfer of such property, but all such property shall be listed for taxation in the same manner as if no sale or transfer thereof had been made.

Of what date property to be listed.

SECTION 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 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.

Manner of listing property held in corporations.

SECTION 10. No person shall be required to include in his list of personal property, any property which by this act is exempt from taxation.

Exempted property not to be listed.

SECTION 11. If any person with whom the assessor shall have left a notice, requiring him to make out a list 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.

Persons having no property must make oath to such fact.

RULES FOR VALUING PROPERTY.

SECTION 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. But the price at which such real property would sell at auction, or at a forced sale, shall not be taken as the criterion of such true value. All real property belonging to any religious,

Valuation of real property.

literary, scientific or benevolent institution or society, as well as all school and university lands held under lease, except as provided in section six of this act, shall be valued at such price as the assessor believes such leasehold estate would command in money. 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 the value thereon, it shall be valued at such price as is believed could be obtained therefor in money, at such time and place. 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. 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 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 manufacturers, shall be valued at the cost of materials and labor entering into their composition. 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 be actually due. No person shall be authorized to deduct from his credits 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.

Valuation of personal property.

Valuation of moneys.

Valuation of credits.

Valuation of annuities.

Valuation of manufactured articles sold.

MERCHANTS AND MANUFACTURERS.

Definition of the term "merchant."

SECTION 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

pertaining 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 sense may require.

Shall list average value of personal property pertaining to his business as merchant

Exceptions as to assignee.

SECTION 14. Every person who shall commence merchandising in any town, city or village in this state, after the first Monday of 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 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 rolls 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 reports shall not be made to the clerk of the board of supervisors till after the assessment rolls 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.

Merchant to report to clerk of board in certain cases.

SECTION 15. If any person shall commence merchandising, as designated in the foregoing section, and

Penalty for not reporting as aforesaid.

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.

Definition of
"manufacturer."

SECTION 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 had on hand during the year next preceding the time of making such statement; and such statement he shall attest on oath, as required in other cases.

Shall list the
average value of
capital employ-
ed.

Shall list tools
and machinery.

SECTION 17. Every manufacturer shall list the value of 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.

DUTIES OF ASSESSORS IN RELATION TO THE BIENNIAL VALUATION OF REAL PROPERTY.

Real estate to be
valued biennially

SECTION 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.

SECTION 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 shall designate the piece, parcel or tract of land in the town other than village on which the owner, occupant or other person liable to taxation, resides; 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.

Assessor must make out description of real property.

May demand owners or occupants to furnish descriptions.

SECTION 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.

Assessor shall value real property from actual view.

SECTION 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.

Shall assess land and improvements in a single aggregate.

SECTION 22. The assessor or assessors, with the chairman of supervisors and clerk of each town, or the several assessors, with the mayor, clerk and treasurer of each city or incorporated village, shall constitute a town, incorporated village or city board to equalize the assessment of real property for said town, incorporated village or city. It shall be the duty of the assessor or assessors to notify the clerk of his or their respective town, incorporated village or city, of the time and place when such equalizing board shall meet, at least six days before such meeting shall be held. And the clerk of such town, incorporated village or city shall post up notices of the time and place of such meeting, not less than four days prior to such meeting, and in not less than five public places in such town or incorporated

Town, city and village boards of equalization.

Notice of time and place of meeting.

village, and in not less than two public places in each ward of such city. Each member of such town, incorporated village or city board shall take an oath fairly and impartially to equalize the valuation of real property for such town, incorporated village or city, according to the best of his judgment and ability. Each assessor shall lay before the board his assessment for such town, incorporated village or city; and after a careful examination, the said board shall proceed to correct any errors which may be apparent in such assessment; and if it be claimed that different parcels of real property have not been assessed at their true relative value, they shall add to or deduct from any such parcels such amount as, in their opinion, justice and equity demand; and the valuation as thus equalized by the said board, shall constitute the return to be made by the assessor or assessors, as the true valuation of the real property of such town, incorporated village or city; and such equalized assessment shall be the valuation of real property on which taxes shall be levied and computed, except as the valuation of any parcel may thereafter be changed in accordance with the provisions of sections forty-three and forty-eight. The said board may adjourn from day to day, until their labors shall have been completed; and each member thereof shall receive for his services the same per diem as is authorized by law to be paid to assessors, to be paid out of the town, incorporated village or city treasury. And it is hereby provided, that the said town and city boards of equalization shall annually equalize the assessment of new entries, new structures, and personal property; and such equalized value shall be deemed the true value thereof, and shall be so returned by the assessor.

Assessor to return the equalized valuation.

Such valuation the basis of taxation.

Compensation.

Equalize personal property, &c.

Biennial returns of real property.

SECTION 23. Each assessor shall, on or before the first Monday of July, 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 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.

SECTION 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 attached to his return to the clerk of the board of supervisors, in the following form, to wit:

“I —, assessor for the —, in the county of —, do solemnly swear, that the return to which this is attached, contains a correct description of each parcel of real property within said —, as far as I have been able to ascertain the same; and that the value attached to each parcel in said return is, as I verily believe, the true value thereof.”

The assessor may append to said oath, if he deem it his duty to do so, “except as the same shall have been altered by the (town, incorporated village or city) board of equalization.”

COUNTY BOARD OF EQUALIZATION.

SECTION 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.

SECTION 26. The county board thus constituted, or a majority of them, shall meet on the second Monday in July, annually, 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,

and for this purpose they shall observe the following rules:

Shall only equalize towns, cities and villages.

1st. They shall raise the valuation of such towns, cities and incorporated villages, and villages not incorporated, as in their opinion have been returned below their true value, to such amount as they shall believe to be the true value thereof.

Shall reduce and equalize valuation.

2d. They shall reduce the valuation of such towns, cities and incorporated villages 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

Shall not reduce aggregate returned.

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. At such annual meeting, the said board shall also proceed to equalize the personal property returned by all the assessors of the county, and for this purpose they shall observe the following rule: They shall add to the aggregate amount of personal property returned from such towns, cities and incorporated villages, and villages not incorporated, where in their judgment the aggregate amount so returned is less than the amount so returned should have been, and they shall reduce the aggregate amount returned from such towns, cities and incorporated villages, and villages not incorporated, which in their opinion shall have returned a greater aggregate amount, proportionately, than other towns, cities or villages in the county: *provided*, that such board shall not reduce the aggregate valuation of the personal property of the county below the aggregate amount returned, as equalized by the several town boards of equalization.

Shall also equalize personal property.

Shall not reduce aggregate returned.

Clerk of board to transmit abstract to sec'y of state.

SECTION 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 clerk 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: *provided*, that in case the abstract above mentioned shall not be received from any county or counties by the first Tuesday in September, in each year, by the secretary of state, he shall take the last valuation of property as returned to his office from such county or counties, as the basis upon which to apportion the state taxes to such county or counties.

In case abstract is not received.

STATE BOARD OF EQUALIZATION.

SECTION 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.

State board of equalization.

Compensation.

SECTION 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 equalize 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:

When and where to meet.

1st. They shall add to the aggregate valuation of every county which they shall believe to be valued be-

General duties.

low 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.

Ibid.

Valuation may be changed.

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.

Sec'y of state to send to clerks of boards per cent. added or deducted.

SECTION 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 which has been added to or deducted from the valuation of the real property of his county, specifying the per centum which has been added to or deducted from each of the towns, cities and incorporated villages in such county, if an equal per centum shall not have been added to or deducted from the entire county; and such statement shall be filed and preserved in the office of said clerk. If the state board shall have added to or deducted from the valuation of any town, city or incorporated village, a per centum differing from that which it shall have added to or deducted from the entire county, the clerk of the board of supervisors shall add to or deduct from the aggregate valuation of the real property of such town, city or incorporated village, as equalized by the county board of equalization, such difference of per centum; and on the equalization as thus made by the state board, added to the personal property of the respective towns, cities and incorporated villages, shall taxes be apportioned among such towns, cities and incorporated villages: *provided, however,* that if the state board shall have added to or deducted from an entire county an equal per centum, the apportionment of taxes among the towns, cities and

In case an equal per cent. has been added to or deducted to an entire county.

incorporated villages of such county, shall be made from the equalization established by the county board of equalization, when added to the personal property of such towns, cities and incorporated villages. As soon as the secretary of state shall have ascertained the aggregate valuation of all the property of the state, according to the equalization of the state board, including such additions as shall from time to time be made thereto, in accordance with the provisions of this act, 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 the secretary of state shall transmit a copy of such apportionment, duly certified, to the clerk of the board of supervisors of each county, on or before the second Monday of October, in each year.

Annual apportionment of taxes among counties.

POWERS AND DUTIES OF ASSESSORS IN RELATION TO PERSONAL PROPERTY—NEW ENTRIES AND NEW STRUCTURES.

SECTION 31. Each assessor shall, on or before the twentieth 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.

Blank statements for listing

Statement may be made when notice is left.

SECTION 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 such person to take and

Assessor to call for statements not received.

Statements to be sworn to.

subscribe an oath to the truth of such statement, in the manner following, to wit:

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; and that in deducting 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. 18—.

"C. E., assessor."

New entries to be assessed.

Real and personal property not assessed the year before, to be doubly assessed.

New structures to be assessed.

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 valuation of all the real property in 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 or personal property which was subject to taxation, had not been assessed, or for any other cause any portion of the real or personal property escaped taxation for the last preceding year, it shall be the duty of the assessor to include the property which has so escaped taxation, 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 for-

mer valuation, shall be deemed the true value of such real property.

SECTION 33. If any structure of over one hundred dollars in value, which had been erected previously 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.

Structures destroyed to be deducted.

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, or 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.

Duty of assessor when person refuses to make out and verify statement of personal property.

SECTION 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,

If witness refuse to be sworn, may be summoned before Justice.

touching the amount and value of the property which the person refuses to list.

Penalty for neglect to obey process of justices.

SECTION 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 added to tax.

Assessor to make entries opposite name of person listing.

SECTION 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 by the person required to list 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 his personal property.

Remedy for persons prevented by sickness, &c. from listing their property.

SECTION 38. If any person shall have been prevented by sickness, absence from home, or other unavoidable occurrence, 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.

Persons once refused to list, cannot list after return is made.

SECTION 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. The assessor shall include in his return, in separate columns, new entries, new structures and structures destroyed, as heretofore provided.

Assessor to make return of personal property, new structures, &c. to clerk of board.

SECTION 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.

Assessor to return statements of property.

SECTION 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:

Assessor to take oath.

"I, —, assessor for the —, in the county of —, do solemnly swear, that the 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 personal property of any person, company or corporation, I have diligently, and with the best aids I could command, en-

Form of oath.

deavored to ascertain the amount and value of such property, and, as I verily believe, the full value thereof is set forth in the unannexed 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 valuation of property."

Clerk of board to add 50 per cent. to value of property when persons refuse to list.

SECTION 42. It shall be the duty of the clerk of the board of supervisors of each county, to add to the valuation of all personal property returned to the assessor, which the owner or other person whose duty it was to list on behalf of the owner, neglected or refused to list, or to the value of which such person refused 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 their personal property, as required by this act.

Clerk may correct return of assessors.

SECTION 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 may correct omissions in return of real property, and order it assessed.

SECTION 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, except as required by this act.

Clerk may correct errors in descriptions.

SECTION 45. If any clerk of the board of supervisors shall discover that any assessor has omitted in

Clerk may require assessor to correct errors.

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.

SECTION 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 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 then 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, 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 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: *provided*, that if the county board

Clerk to make out assessment rolls.

Entry of real estate in towns.

Entry of real estate in villages and cities.

Value of personal and real estate to be reported.

When clerk to transmit rolls to towns, &c.

Clerk may certify tax after roll, have been sent out.

of supervisors of any county shall not have determined the amount of county tax or school tax which shall be apportioned to the several towns, cities and incorporated villages in such county, within the time specified in this section for sending the assessment rolls to the towns, cities and incorporated villages, it shall be the duty of the said clerk, immediately after the amount of such tax shall have been determined by said board, to forward to the clerk of each town, city and incorporated village a certified statement of such tax apportioned to such town, city or incorporated village, and the clerk of such town, city or incorporated village shall attach such statement to the assessment roll.

Clerk to correct valuation of real property in case of new structures &c.

SECTION 47. 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 to the true value of such real property.

Capital stock and personal property of corporations to be listed.

SECTION 48. 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 accounting 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, or shall have provided another mode for taxing the same.

Exemption.

Sec'y of state to transmit forms and instructions.

SECTION 49. It shall be the duty of the secretary of state, as soon as practicable after the passage of this act, and in the month of March annually thereafter, 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. And it shall be the duty of each of said clerks to cause to be printed for the use of the assessors of each of the several towns, cities and incorporated villages in his county, such number of said blanks as may be necessary; such printing to be paid for out of the county treasury.

Clerks to have blanks printed for assessors.

SECTION 50. 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.

Penalty for officers refusing to perform their duty.

SECTION 51. 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.

Real property to be listed, &c. biennially.

SECTION 52. This act shall apply to all cities, towns and villages in this state.

Application.

SECTION 53. The improvements on all lands situated in this state, which have been or may hereafter be entered under the provisions of the act of congress entitled "an act to secure homesteads to actual settlers on the public domain," approved May 20th, 1862, and which shall be actually occupied and improved by the person so entering the same, or his heirs, shall hereafter be subject to taxation, and the valuation of such improvements shall be assessed as personal property. All taxes levied thereon shall be collected out of the personal property of the occupants of such lands, and in no other manner.

Homesteads subject to taxation.

OF THE DUTIES OF ASSESSORS IN THE COLLECTION OF STATISTICS.

SECTION 54. It shall be the duty of the assessors of the several towns and cities in this state, at the time of

Collection of statistics once in every ten years.

making the annual assessment of real and personal property in the year 1865, and once in every ten years thereafter, to collect the statistics in their several towns and cities of all agricultural, mineral and manufacturing interests carried on in their respective towns and cities, and make return of the same to the clerks of the county boards of supervisors, on or before the first Monday in August, in the year in which such statistics are required by this section to be taken; for which service the several assessors shall be allowed for the extra time so employed, the same rate per diem as is allowed for making the assessment, to be audited by the proper authorities of the town, city or village in which the duty may have been performed.

Sec'y of state to
furnish blank
forms to clerks
of boards.

SECTION 55. It shall be the duty of the secretary of state, on or before the fifteenth day of April, in the year 1865, and every ten years thereafter, to furnish the clerks of the county boards of supervisors of the several counties of this state, a sufficient number of blank forms for taking said statistics, said form to be as follows:

Form.

Apples; bushels, valuation.
Agricultural implements and machinery; valuation.
Barley; acres, bushels, valuation.
Beans and peas; acres, bushels, valuation.
Boots and shoes; pairs, valuation.
Buckwheat; acres, bushels, valuation.
Butter; pounds, valuation.
Cabinet ware; valuation.
Capital invested in manufactures.
Cattle and calves on hand; number and valuation.
Cattle and calves slaughtered; number and valuation.
Cheese; pounds, valuation.
Clover seed; pounds, valuation.
Copper ore; tons, valuation.
Copper manufactures; valuation.
Corn; acres, bushels, valuation.
Cotton goods; yards, valuation.
Drain tiles; number, valuation.
Earthen ware; valuation.
Flax; pounds, valuation.
Flax seed; bushels, valuation.
Grapes; pounds, valuation.
Honey; pounds, valuation.

Hay ; acres, tons, valuation.
 Hemp ; pounds, valuation.
 Hogs on hand ; number, valuation.
 Hogs slaughtered ; number, valuation.
 Horses and mules ; number, valuation.
 Iron castings ; valuation.
 Iron ; pig, pounds, valuation.
 Linseed oil ; gallons, valuation.
 Leather ; valuation.
 Lumber sawed ; feet, valuation.
 Lead smelted ; valuation.
 Lead raised ; valuation.
 Leaden manufactures, shot, &c. ; valuation.
 Maple sugar ; pounds, valuation.
 Maple sugar molasses ; gallons, valuation.
 Oats ; acres, bushels, valuation.
 Paper ; reams or pounds, valuation.
 Potatoes ; acres, bushels, valuation.
 Rye ; acres, bushels, valuation.
 Sorghum ; acres.
 Sorghum molasses ; gallons, valuation.
 Sorghum sugar ; pounds, valuation.
 Shingles ; number of thousand, valuation.
 Sheep and lambs on hand ; number, valuation.
 Sheep and lambs slaughtered ; number, valuation.
 Timothy and other grass seed ; bushels, valuation.
 Wood and willow ware ; valuation.
 Wagons and carriages ; number, valuation.
 Woolen fabrics ; yards, valuation.
 Wheat ; acres, bushels, valuation.
 Whisky ; gallons, valuation.
 Wine ; gallons, valuation.
 Wool ; pounds, valuation.

SECTION 56. It shall be the duty of the clerks of the county boards of supervisors, to furnish each town or city assessor with a blank form on or before the fifteenth day of May, in the year 1865, and every ten years thereafter.

Clerk to furnish forms to assessors.

SECTION 57. It shall be the duty of the clerks of the boards of supervisors of the several counties of this state, on or before the first Monday of September, in the year 1865, and every ten years thereafter, to transmit to the secretary of state a copy of the foregoing returns.

Transmission of returns.

SECTION 58. It shall be the duty of the secretary

Sec'y of state to report returns to legislature.

of state to prepare and report to the legislature, at its annual session in January, A. D. 1866; and every ten years thereafter, a tabular statement of all the agricultural, mineral and manufacturing products of each county, as shown by the reports required by the first [54th] section of this chapter, and he shall also transmit a copy of the same to the commissioner of patents.

Statistics of deaf, dumb, blind, insane and idiotic persons.

SECTION 59. The assessors of the several towns, wards or precincts, as the case may be, in the several counties in this state, while performing their duties as assessors, shall ascertain and enter upon a schedule prepared for that purpose, the names, in full, of each deaf and dumb, blind, insane and idiotic person in each town, ward or precinct, together with the age, color, sex, occupation and place of birth of said persons; also, whether said persons are educated or not; also, the number of children of said parents; also, what affinity of blood, if any, exists between said parents; also, the number of deaf and dumb, blind, insane and idiotic children of said parents; and said papers shall be returned to the clerks of the county boards of supervisors with the assessment roll, and by them returned to the secretary of state. The secretary of state shall furnish a schedule and all the necessary papers for the use of the assessors, accompanied with a printed copy of this chapter: *provided*, that if, in any case, any assessor shall neglect or refuse to make full returns, according to the provisions of this chapter, he shall be subject to a penalty of not less than twenty-five dollars nor more than forty dollars, to be collected in the same manner as other fines are collected for neglect of official duty.

Sec'y of state to furnish blanks, &c.

Penalty.

Auditing clerks' accounts.

SECTION 60. The accounts of the clerks of the boards of supervisors of the several counties of this state, for the services required of them by the provisions of this act, shall be audited by the boards of supervisors of the several counties of this state.

Annual meeting of assessors—basis for valuing personal property.

SECTION 61. It shall be the duty of the assessors of each town or ward where there are more than one assessor, to designate one of their number, and of the assessor of each town or ward where there is but one assessor, to meet at the usual place of holding the annual meeting of the county board of supervisors in his county, on the last Monday of May, in each year, for the purpose of agreeing upon some uniform basis

for valuing personal property in the several towns or wards in said county. When so met, said assessors shall form a county board of assessors, and shall choose from their number a moderator and clerk. The said board so organized, shall then proceed in such manner as shall seem most practicable to fix a uniform basis for valuing the personal property of said county; and when such uniform basis shall be agreed upon by a majority vote of the aforesaid board, it shall be the duty of the assessors of the several towns or wards of said county to proceed, at the time and in the manner prescribed by law, to assess the personal property of their respective towns or wards upon said uniform basis.

SECTION 62. Such uniform basis when fixed, shall be as near the true value of the personal property to be assessed as it may be practicable to make it. Before entering upon their duties, the several assessors of the aforesaid board shall take and subscribe an oath to faithfully discharge the duties required of them by the provisions of this act, according to the best of their abilities.

Board to take oath.

SECTION 63. Each member of said board of assessors shall be allowed and paid by the county, such compensation and mileage as is allowed to the county board of supervisors, but no such board shall be paid for more than three days' sitting in any one year.

Compensation.

SECTION 64. If any assessor shall refuse or neglect to perform any of the duties which are required of him by the provisions of this act, without just cause therefor, he shall, for each offense, forfeit to the county a sum of not less than fifty dollars nor more than one hundred dollars, to be recovered before any court of record having jurisdiction thereof.

Penalty.

SECTION 65. The assessors in each town or ward in this state shall, in making out their assessment rolls for each year, as required by law, enter upon said rolls in a separate column, under distinct headings, a list of all state, school and university lands in their towns, respectively, which shall be held on contract, and all lands which shall be mortgaged to the state, which lands shall be assessed and taxed in the same manner as other lands are now assessed and taxed, without regard to any balance of purchase money remaining unpaid on the same: *provided*, that the secretary of state shall, annually, before the first day of May, in each

Assessors to list separately lands in which the state has interest

To be assessed at full value.

Sec'y of state to make abstracts for clerks of boards.

Clerks to make lists for town and city clerks.

year, make out and transmit to the clerk of the board of supervisors of each county in this state, an abstract containing a correct and full statement and description of school, university, swamp and other lands held on contract, and all lands mortgaged to the state as aforesaid; and upon the receipt thereof, the clerk shall immediately make out and transmit to the clerk of each town or city in the county, a list from said abstract of all the lands so held on contract or mortgage in such town or city.

Tax rolls—collection of taxes—separate list of returned state lands.

SECTION 66. The clerk of each such town or city shall include such list, under proper headings, in the roll delivered to the treasurer of such town or city, who shall collect the taxes on any such land in the same manner as he is required by law to collect other taxes, and return a separate list of such land on which the taxes shall not have been paid to the county treasurer at the time fixed for him to return other lands.

Prohibition of sales for taxes, &c.

SECTION 67. It shall not be lawful for any county treasurer in any county in this state, nor for the treasurer of any city or village, to sell any of said lands for delinquent or unpaid taxes; and if any of said lands shall have been sold prior to the passage of this act, no conveyance shall be made thereof in pursuance of the certificate of sale, and the clerk of the board of supervisors, or clerk of the city or village, shall enter upon his records the redemption of all such lands, and the amount due the holder of the certificate shall be paid from the treasury of the county in which said lands may have been sold.

Taxes delinquent on 1st April, to be returned to state treasurer.

SECTION 68. If the taxes on any of said state lands held on contract, or that have been mortgaged to the state as aforesaid, shall not be paid on or before the first day of April, in each year, together with interest thereon at the rate of twelve per cent. per annum, from the first day of January next preceding such return, the county treasurer shall immediately forward to the state treasurer a certified list of said lands, and the amount of said taxes on each description, with the interest added; and if any certified lists of state lands have been returned to the state treasurer, that were sold by any county treasurer contrary to law existing at the time of such sale, the state treasurer shall not charge the taxes therein mentioned against the lands described in such lists, nor credit the county returning

When taxes not to be charged against lands.

the same therewith; and if any such taxes have been charged against any land so returned as sold by any county treasurer, the state treasurer is hereby directed to remit the same to the person or persons charged therewith, and to charge the same back to the counties which may have been credited with the same.

Illegal taxes to be remitted.

SECTION 69. The state treasurer shall charge such returned taxes against the lands to which they belong, and if the said taxes are not paid on or before the first day of June next succeeding, he shall add thereto twenty-five per cent.; and the said taxes, with such twenty-five per cent. added, shall be collected with other charges against said land, and when collected shall be added to the appropriate fund; and so much of the amount returned as shall have been collected, shall be entered to the credit of the proper county quarterly, and shall be a valid offset to an equal amount of state tax charged to said county.

Duty of state treasurer.

Penalty.

SECTION 70. Should the amount so collected by the state treasurer exceed the amount due from any county at the time provided by law to pay the state tax, after deducting all claims against said county, the state treasurer shall pay over to the treasurer of said county such excess of moneys so collected, taking his receipt therefor: *provided*, that the county treasurer of such county shall be required to make a final settlement with the state treasurer before such excess of moneys shall be paid.

Payment to county.

Proviso.

SECTION 71. Section sixty-five of chapter eighteen of the revised statutes, is hereby amended, by adding thereto the words following, to wit: "But such extension of time shall not apply to taxes assessed upon any state, school, university or swamp lands, or lands mortgaged to the state, situated within the limits of said town or city, a certified list of which the town or city treasurer shall return to the county treasurer, the same as if no extension of time had been made."

Application.

SECTION 72. All taxes levied for the year 1858, upon state lands held on contract, and upon lands mortgaged to the state, which, at the time of the passage of this act, remain uncollected, shall be subject to the provisions of this act, and the counties returning the same shall not be entitled to any credit therefor, until said taxes are collected; and in case any such uncollected taxes have been credited to the counties

Uncollected taxes of 1858.

previously to the passage of this act, the amount so credited shall be charged back to the county to which it may have been credited.

LANDS NOT SUBJECT TO TAXATION.

When lands not
subject to taxa-
tion.

SECTION 73. In all cases where entries of land made at any of the United States land offices within this state, have been suspended by authority of the secretary of the interior, the commissioner of the general land office, or the department of the interior, except in case of adverse claims, or where the same is in possession of the party claiming under title from the United States, such lands shall not be subject to taxation until such suspension is removed, and the title confirmed to the original applicant, his heirs or assignes, or to some subsequent applicant, his heirs or assigns: *provided*, that such exemption from taxation shall not continue for a longer period than two years from the date of the passage of this act.

Proviso.

Tax deeds void.

SECTION 74. In all cases where lands situated as stated in section one [73] of this act, have been sold for taxes while the entry thereof was suspended, all tax certificates of sale, and all tax deeds issued in pursuance of such sale for taxes, are hereby declared null and void.

Relief.

SECTION 75. All persons claiming relief under the provisions of this act, where the entries of lands were suspended at the date of the passage hereof, shall within one year from the passage of this act, cause to be filed in the office of the clerk of the board of supervisors of the county in which such suspended lands are located, a certificate of such suspension from the general land office, or from the local land office where such entries were attempted to be made; and all persons claiming such relief on account of the suspension of entries hereafter made, shall file a like notice with the said clerk within one year from the time of such suspension.

Ibid.

SECTION 76. On the filing of such certificate of suspension, the clerk of the board of supervisors shall immediately forward to the town clerks of the several towns in which such suspended lands are located, a list of all lands in their respective towns included in said certificate of suspension; and if said list of lands shall be received by said town clerks before the first day of

November, in each year, they shall cause such suspended lands to be stricken from the assessment roll.

SECTION 77. No town containing a population of less than five hundred inhabitants, in any county in this state, shall hereafter levy or collect a tax of more than one thousand dollars in any one year, for the purpose of constructing roads and bridges in such town. Said sum of one thousand dollars to include the amount of money that may be voted at any general or special town meeting, and also the mill tax which the several boards of town supervisors are now by law authorized to levy as a highway tax in this state.

Tax for roads and bridges in towns with population less than 500.

SECTION 78. No school district in this state, containing a population of less than two hundred and fifty inhabitants, shall hereafter have power to levy or collect a tax for school purposes in such district, of more than three hundred dollars in any one year. And no tax to be voted by a district meeting for building, hiring or purchasing a school house in such district, shall exceed the sum of three hundred dollars, unless the town superintendent of the town in which the school house is to be situated, shall certify in writing his opinion that a larger sum ought to be raised, and shall specify the sum, in which case a sum not exceeding the sum specified may be raised.

School tax in districts with population less than 250.

SECTION 79. All parts of any act contravening the provisions of this act, are hereby repealed.

Repeal.

SECTION 80. This act shall take effect and be in force from and after its passage.

Approved April 11, 1865.