

## CHAPTER 26.

[Published February 27, 1871.]

AN ACT to amend section 27 of chapter 15 of the revised statutes, entitled "of towns and town officers—powers and duties of towns."

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

Amended.

SECTION 1. Section 27 of chapter 15 of the revised statutes is hereby amended so as to read as follows: "All town officers shall be chosen by ballot, except overseers of highways, and the electors of each road district shall be entitled to elect their own overseers of highways in such manner as the said electors shall direct at any town meeting, and in case of a failure to so elect an overseer in any road district, the board of supervisors of the town in which such district is situated may appoint such overseer."

SECTION 2. This act shall take effect and be in force from and after the date of its passage and publication.

Approved February 24, 1871.

## CHAPTER 27.

[Published February 28, 1871.]

AN ACT to amend chapter 130 of the general laws of 1868, an act entitled "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:*

Amended.

Clerk to prepare statement.

SECTION 1. Section 7 of said chapter 130 is hereby amended to read as follows: "Section 7. The clerk of the board of supervisors of each county shall annually, before the second Tuesday of November, prepare a statement of the latest statistics of population and [such]

other statistical information as may be in his possession, together with the town, city and village assessments for the current year of the several towns, cities and villages in his county, and lay the same before the county board of supervisors at their annual meeting in November. The board of county supervisors, at their annual meeting on the second Tuesday of November, shall carefully examine the statements furnished by said clerk, and the town assessments for that year, and shall determine and assess the relative value of all the property subject to taxation in each town, city or village in their county. They shall set down in a list of the towns, cities and villages, opposite the name of each, the value 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 said clerk shall file the same in his office."

SECTION 2. Sections 8 and 9 of said chapter 130 Repealed. are hereby repealed.

SECTION 3. Sections 10 and 11 of said chapter 130 Revived. are hereby revived, re-enacted and declared to be in force.

SECTION 4. Section 29 of said chapter 130 is hereby amended by adding to the end of said section the following: "And said town clerk shall within ten days after he receives said assessment roll and corrects the same, transmit a copy thereof to the clerk of the board of supervisors of the county." Town clerk to transmit copy of assessment roll.

SECTION 5. All acts and parts of acts in conflict with or contravening any portion of this act are hereby repealed.

SECTION 6. This act shall take effect and be in force from and after its passage and publication.

Approved February 25, 1871.