

SECTION 2. This act shall take effect and be in force from and after its passage and publication.
Approved February 28, 1873.

CHAPTER 77.

[Published March 4, 1873.]

AN ACT to prevent the use of imperfect copies of papers in legal actions.

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

SECTION 1. It shall hereafter be unlawful for any officer whose duty it may be to make and certify or serve any copy of any paper, process, pleading or notice, in any legal action, to make such copy by a letter press imprint upon thin or tissue paper, or to certify or serve any such copy. And the service of any such copy, in any action or proceeding, by any officer, party or attorney, shall be held invalid, illegal and of no effect.

Service of letter press copies illegal.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.
Approved February 28, 1873.

CHAPTER 78.

[Published March 4, 1873.]

AN ACT to amend sections seventeen and eighteen of chapter one hundred and thirty of the general laws of 1868, 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:

SECTION 1. Section seventeen of chapter one hundred and thirty of the general laws of 1868, is hereby amended so as to read as follows: Section 17. The board of assessors shall place upon the assessment roll, opposite the name of each person liable to assessment on per-

Amended—shall place aggregate valuation of personal property upon assessment roll

sonal 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, except moneys, notes, bonds, mortgages or other securities owned by any person liable to taxation, said board of assessors or any of them, may examine such person under oath, as to all items of personal property, as aforesaid 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 or any one of them, as to the items and value of his or her property, or should the assessors or any one of them, or the board of review, 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 persons. In determining the amount of moneys, notes, bonds, mortgages or other securities owned or held by any person, and the amount of indebtedness which any person may be entitled to deduct from credits, such person shall be required to make a statement thereof, under oath, giving the average amount of such moneys, notes, bonds, mortgages or other securities owned or held by him or her, and the average amount of indebtedness which he or she may be entitled by law to deduct from such credits for each and every month during the year ending on the first day of May in which the assessment is made, and the average amount of such moneys, notes, bonds, mortgages or other securities for such year, determined as aforesaid, shall be assessed for taxation. Any person making a false statement under oath before said assessors, or any one of them, or the board of review, shall be deemed guilty of perjury.

Amended—
shall add to aggregate valuation.

SECTION 2. Section eighteen of said chapter one hundred and thirty of the general laws of 1868, is amended so as to read as follows: Section 18. All articles of personal property shall, as far as practicable, be valued by the assessor 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 interest accrued on bonds or other securities, which are exempt by law from taxation, 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 of all the personal property liable to taxation belonging to such persons.

SECTION 3. This act shall take effect and be in force from and after its passage and publication.

Approved March 1, 1873.

CHAPTER 79.

[Published March 4, 1873.]

AN ACT to authorize the city of Appleton to issue bonds for the purpose of purchasing a steam fire engine and apparatus, and building an engine house for said city, and to repeal chapter fifty-nine of the private and local laws of 1872.

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

SECTION 1. The common council of the city of Appleton is hereby authorized to make, execute and issue a series of bonds of said city, not to exceed twelve in number, of the denomination of one thousand dollars each, to be numbered from one to twelve, and said bonds to be dated severally at such time or times as the same shall be issued. The principal of said bonds shall be payable in one, two, three, four, five, six, seven, eight, nine, ten, eleven and twelve years respectively, after the date thereof, to such person or persons as may be entitled to receive the same, and shall be payable at the city of New York, at such bank or office as the said council shall determine, and such bonds shall have interest coupons attached, and shall bear interest from the date thereof respectively, until the principal thereof shall be paid, at the rate of seven per cent. per annum, payable in the city of New York, at such bank or office as the said council shall determine, annually after the date thereof, on the presentation and surrender of the several interest coupons thereto attached. Said bonds shall be signed by the mayor of said city and countersigned by the clerk of said city, and shall have the seal of said city thereto attached.

May issue bonds.

When and where payable.