

GENERAL LAWS.

CHAPTER 1.

[Published January 17, 1860.]

AN ACT in relation to the assessment, levy, and collection of taxes in the county of Sheboygan, for the year 1859.

The People of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. The time for the levy and collection of taxes for the year 1859, in the county of Sheboygan, is hereby extended for ninety days.

SEC. 2. It shall be the duty of the several assessors, in said county, to make a new assessment of the real and personal property of their respective towns, in all cases where the assessment roll has been destroyed by fire, or otherwise; and the said assessment shall conform, as near as possible, to the assessment made for the year 1859; and if the assessor shall have any duplicate or memorandum of the last assessment taken, he shall, as far as practicable, use the same in making such new assessment, which shall be completed and returned to the town board of equalization, on the third day of February next.

SEC. 3. The town board of equalization shall meet, on the fourth day of February, and proceed to equalize such assessments, conforming as near as practicable to the last equalization made in such town: *Provided*, that any owner, or authorized agent of the owner, of any real or personal property, who shall be dissatisfied with the valuation put upon any such property, shall have the privilege of making an affidavit, setting forth the valuation at which such property was equalized by the county board of equalization; and such town board of equalization shall place such property in the assessment roll, at

- the same relative valuation as the same property bore to the aggregate valuation of the last assessment roll of such town, as equalized by the county boards of equalization: *Provided*, that if any assessor, required by section two of this act, to make a new assessment of his town, shall fail to make return of the same, by the time required for the equalization of the same by the town board of equalization, the board shall adjourn, from time to time, until the said assessment shall be returned, when they shall proceed to equalize the same according to the provisions of this act.
- Town boards may adjourn for assessments not returned.** SEC. 4. It shall be the duty of the board of supervisors of said county, at the adjourned annual meeting of said board, to be held on the sixth day of February next, to levy the taxes for the year 1859, and apportion the same among the several towns and city in said county, upon the basis of the equalizations of real and personal property for such county made by the county boards of equalization in July, 1859.
- Taxes to be levied and apportioned at Feb. meeting of county board.**
- Collection of taxes.** SEC. 5. The town treasurer of each town, on the receipt of the assessment roll with the tax list annexed, shall forthwith post up notices in three or more public places in such town, that the taxes, assessed and levied in such town, are placed in his hands for collection, and that the taxes charged therein are subject to payment at his office, for the term of ten days; and on all taxes so paid at the office of such treasurer during said ten days, the treasurer shall remit, to the person so paying, three-fifths of the amount included in said list, as his fees for collecting such tax so paid.
- Return of unpaid taxes.** SEC. 6. The town treasurers in Sheboygan county, shall make return of the unpaid taxes of their respective towns, on or before the third Monday of April next, to the county treasurer of said county.
- Proceedings under this law to be valid.** SEC. 7. The assessment, levy, and collection of taxes authorized by this act, shall be as valid as if made at the time and in the manner heretofore prescribed by law.
- Annual town meetings for 1860.** SEC. 8. The annual town meeting in the several towns of Sheboygan, for the year 1860, shall be held on the first Tuesday in May.
- To take effect.** SEC. 9. This act shall take effect and be in force from and after its passage.

Approved January 17, 1860.