

in said county who shall offer to vote upon the removal of the county seat as above provided for.

SEC. 6. If a majority of all the votes cast at such election, in said county, on this subject, shall be "For removal to Markesan," then this act shall be in full force and effect from and after the first day of December, A. D. 1860. How act to take effect.

SEC. 7. This act shall take effect and be in force from and after its passage.

Approved April 2, 1860.

CHAPTER 386.

[Published April 24th, 1860.]

AN ACT to amend Chapter 18, of the Revised Statutes, entitled "of the assessment and collection of taxes," approved March 18th, 1859, as amended by chapter 295, of the General Laws of 1860, approved March 31st, 1860; published as amended in accordance with the requirements of Section 2, of said chapter 295.

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.

SEC. 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. 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 bordering 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 "Real property," etc.
"Personal property" shall include secured demands.
Definition of "money" or "moneys."

Definition of "credit."	or	coin, and bank notes, whether in possession or on deposit, subject to be withdrawn in money on demand.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
Pensions and salaries not taxable.	Definition of "personal property," in a general sense.	"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 "city" shall include only such places as are incorporated as cities.
"Village."	"City."	The words "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."
Definition of pronouns.	May swear or affirm.	The words "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."

PROPERTY EXEMPT FROM TAXATION.

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

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;

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

3d. All buildings belonging to scientific, literary, or benevolent associations, used exclusively for scientific, literary and 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;

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;

5th. All property belonging exclusively to this State, or the United States;

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

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

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;

9th. Household and kitchen furniture, and beds and bedding; not exceeding in their aggregate value two hundred dollars; Private property exempted from taxation.

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; Boards not included.

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

12th. All animals and animated things, not specified in the 8th section of this act; Private property exempted from taxation.

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;

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

BY WHOM, AND WHERE, PROPERTY SHALL BE LISTED.

SEC. 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, need not be listed, 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 is 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 religious, literary, scientific, or benevolent institution or society. But no acknowledgement of indebtedness, not founded on actual consideration, shall be deemed a debt, within the meaning of this act.

By whom property is to be listed. The property of every ward shall be listed by his guardian; of every minor, by his father, if living and of sound mind; but if his father be not living, or be insane, by his mother; and if neither father nor mother are living, by the person having such property in charge.

Money collected as agent, need not be listed. 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,

Debts may be deducted from aggregate of credits.

Shall not be deducted from certain obligations, etc.

Property to be listed for others.

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.

To be listed in separate items.

SEC. 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 in the town or ward in which it was situated at the time of listing ; but all other personal property shall be listed and taxed in the town or ward in which the person charged with the tax thereon, resided at the time such property was listed.

Where property shall be listed.

SEC. 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 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.

How property held under lease shall be listed.

Exemption.

SEC. 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.

Persons listing to make oath to statement.

Shall deliver the same, after ten days.

SEC. 8. Such statement shall truly and distinctly set forth:—

Statement shall include.

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.

The first day of June shall be taken as the period to which the ages of animals shall refer, to meet the above provisions. The eight items of personal property above specified shall be known and designated in this act as "enumerated articles." The statement required to be

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

given to 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 other articles of personal property which the person making the statement is required to list; and he shall be required to make oath only to the value of personal property not exhibited to the assessor.

List excess of credits above indebtedness.

Such statement shall set forth the amount of credits which 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.

Manner of listing property held in corporations.

SEC. 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.

Exempted property not to be listed.

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

Persons having no property, must make oath to such fact.

SEC. 11. If any person with whom the assessor shall have left a notice, requiring him to make out a statement of property for taxation, shall have no property which by this act he is required to list, either on his own ac-

count 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.

RULES FOR VALUING PROPERTY.

SEC. 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. Valuation of "real property."

All real property belonging to any religious, literary, scientific or benevolent institution or society, as well as all school and university land, 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: Valuation of "personal property."

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. Valuation of "money."

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. Valuation of "credits."

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 then 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 "annuities."
Valuation of manufactured articles unsold

MERCHANTS AND MANUFACTURERS.

Definition of the term "merchant." SEC. 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 appertaining 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.

Exceptions as to consignee. SEC. 14. Every person who shall commence merchandizing in any town, city or village in this State, after the first Monday in 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 roll 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 report shall not be made to the clerk of the board of supervisors, till after the assessment

Merchant to report to clerk of board of supervisors in certain cases.

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.

SEC. 15. If any person shall commence merchandizing, as designated in the foregoing section, and 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.

SEC. 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.

SEC. 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.

Penalty for not reporting as aforesaid.

Definition of "manufacturer."

Shall list the average value of capital employed.

Shall list tools and machinery.

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

Real estate to be valued biennially.

SEC. 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.

Assessor must make out description of real property.

SEC. 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 if he shall deem it necessary, he may require the owner or occupant of such property to furnish such description. If the owner

May demand owners or occupants to furnish description.

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.

Consequences of refusal to furnish description.

Assessor shall value real property from actual view.

SEC. 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.

Shall assess land and improvements in a single aggregate.

SEC. 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.

Town, city and village boards of equalization

SEC. 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.

Notice of time and place of meeting.

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 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.

The equalized valuation shall be the return made by assessors.

Such valuation, the basis of taxation.

Compensation of members of town board.

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.

Equalize personal property, etc.

SEC. 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

Biennial returns of real property.

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.

Assessor shall verify his return by oath.

SEC. 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:—

Form of oath.

“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.

SEC. 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.

When to meet.

SEC. 26. The county board thus constituted, or a majority of them, shall meet on the second Monday in July, next ensuing the valuation of the real property of the State, 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:

1st. They shall raise the valuation of such towns, cities and incorporated villages, 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 only equalize towns, cities and incorporated villages.

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 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. Shall not reduce the aggregate returned.

SEC. 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 clerks 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. Clerk of board of supervisors to transmit abstract to Secretary of State and manner of making such abstract.

STATE BOARD OF EQUALIZATION.

SEC. 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 Compensation

State treasury, on the certificate of the Secretary of State.

When and where to meet

SEC. 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.—

General duties and manner of performing them.

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:

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

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;

Towns, cities and incorporated villages may appeal to.

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.

Secretary of State to transmit to clerks of supervisors per cent. added to or deducted from counties.

SEC. 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 de-

ducted from the valuation of any town, city or incorporated village, a per centum different 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 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.

If equal per cent has been added to or deducted from an entire county, taxes among towns, cities and villages, apportioned from equalization of county board.

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.

Secretary of State shall annually apportion State taxes among counties.

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.

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

SEC. 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

Blank statements for listing.

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.

Statement
may be made
when notice
is left.

Assessor to
call for state-
ments not re-
ceived.

Statement to
be sworn to.

SEC. 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 of such persons to take and 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; that where, by law, I have been required to affix a value to any portion of such property, I have stated its true value to the best of my ability; 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.

Lands which
were taxable
and escaped
the year be-
fore, shall be
returned dou-
ble assessed.

New struc-
tures to be as-

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 property which was subject to taxation had escaped assessment for the last preceding year, he shall note such fact, and shall include both years 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 former valuation, shall be deemed the true value of such real property.

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

SEC. 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, 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, of 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.

SEC. 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

assessed and added to land.

Structures destroyed to be deducted from land.

Duties of assessor where persons refuse to make out, and make oath to statement of personal property.

If witness refuse to be sworn, may be summoned before justice of peace.

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

Penalty for neglect or refusal to obey process of justice.

SEC. 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.

Costs added to taxes.

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.

Assessors to make entries opposite the names of persons listing.

SEC. 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, etc., from listing their property.

SEC. 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 corre-

sponding 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.

SEC. 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.

SEC. 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.

SEC. 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:

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 the personal property of any person, company, or corporation, I have diligently, and with the best aids I could command, endeavored to ascertain the amount and value of such property, and, as I verily

But persons once refusing to list cannot list after return is made.

Assessors to make return of personal property, new entries, etc., to clerk of board of supervisors

Assessors to return statements of property.

Assessor to take oath.

Form of oath.

believe, the full value thereof is set forth in the annexed 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 valuing of property.

SEC. 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 by 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.

SEC. 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.

SEC. 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.

SEC. 45. If any clerk of the board of supervisors shall discover that any assessor has omitted in 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, pro-

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

Clerk may correct return of assessors.

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

Clerk may correct errors in description of land.

Clerk of board may require assessor to correct errors in his return.

ceed to correct any such error or omission, and make return thereof to the said clerk.

SEC. 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 to 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 a 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 percentage which shall have been ordered by the county board of supervisors, for county school tax : *Provided*, That if the county board 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

Clerk of board
to make out
assessment
rolls.

Entry of real
estate in
towns.

Entry of real
estate in vil-
lages and
cities.

Personal prop-
erty to be on
the roll apart
from real
estate.

Clerk shall
transmit the
rolls to towns,
cities and vil-
lages, and de-
signate
amount of
State, county,
and county
school tax.

Clerk of board may certify tax after rolls have been sent out. 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 of board to correct valuation of real property in new structures and structures destroyed. SEC. 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 the true value of such real property.

Capital stock and personal property of corporations to be listed. SEC. 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.

Exception. Secretary of State to transmit forms and instructions. SEC. 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.

Penalty for officers refusing to perform their duty. SEC. 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.

SEC. 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, etc., biennially.

SEC. 52. This act shall apply to all cities, towns and villages in this State.

Shall apply to all towns, cities and villages.

SEC. 53. The act entitled an act to amend chapter 15, of the Revised Statutes, approved May 17, 1858, and so much of any act as conflicts with, or is superseded by the provisions of this act, is hereby repealed.

Repealing clause.

SEC. 54. This act shall take effect and be in force from and after its passage and publication.

Take effect.

We do hereby certify that the foregoing revision of chapter 167, of the General Laws of 1859, as amended by chapter 295 of the General Laws of 1860, is, as we believe, a correct revision of the said chapter 167, with the amendments of the said chapter 295, incorporated therein.

A. I. BENNETT, *Ch'n Sen. Com.*
L. J. FARWELL, *Ch'n Ass. Com.*