

CHAPTER 110.

[Published March 8, 1875.]

AN ACT to amend chapter 92, of local laws of 1870, entitled, "an act to amend the charter of the city of La Crosse, and to provide for a police department in said city."

The people of the state of Wisconsin, represented in Senate and Assembly, do enact as follows:

Amended.

SECTION 1. Section two, of chapter ninety-two, of local laws of Wisconsin for 1870, is hereby amended so as to read as follows: The chief of police shall be appointed by the mayor, by and with the advice and consent of the common council, at the regular meeting of the common council held in October of each year, and shall hold his office for the term of one year from the day of his appointment. Detectives and patrolmen shall be appointed by the chief of police and hold their office during his pleasure; *provided*, no detective shall be so appointed without the advice and approval of the mayor.

Chief of police to hold office until successor is appointed.

Repealed.

SECTION 2. The present chief of police of the city of La Crosse shall hold his office until his successor shall be appointed, unless removed for cause.

SECTION 3. All acts and parts of acts conflicting with this act are hereby repealed.

SECTION 4. This act shall take effect and be in force from and after its passage, and shall be printed in the volume of general laws for the year 1875.

Approved March 2, 1875.

CHAPTER 111.

[Published March 5, 1875.]

AN ACT to amend chapter 254 of the private and local laws of 1868, and the several acts amendatory thereof, being the acts revising, consolidating and amending the acts of incorporations of the city of Sheboygan.

The people of the state of Wisconsin, represented in Senate and Assembly, do enact as follows:

Office of city

SECTION 1. The office of city assessor in and for

the city of Sheboygan, is hereby abolished, and the office of tax commissioner in and for said city at large, and the office of assessor for each ward thereof are hereby created and constituted for the purposes of assessing and returning for taxation the property in said city in the manner hereinafter provided.

SECTION 2. The tax commissioner shall be a resident freeholder, of the city of Sheboygan, and shall be appointed by the mayor on the first Monday of January of every second year, subject to confirmation by the common council, and shall hold his office for the term of two years, or until his successor is elected and qualified; *provided, however,* that a tax commissioner shall be appointed in the manner aforesaid, as soon as may be after the passage and publication of this act, and when so appointed and confirmed shall hold his office until the first Monday of January, 1877, and until the appointment and confirmation of his successor. Such tax commissioner shall take and subscribe an oath of office, and shall enter into a bond to said city in the penal sum of one thousand dollars with at least two sureties, to be approved by the mayor, for the faithful performance of his official duties. The compensation to be paid said tax commissioner shall be fixed by ordinance or resolution of the common council prior to his appointment to the office, and shall not be increased or diminished during his term of office, and shall not exceed the sum of five hundred dollars annually.

SECTION 3. An assessor shall be elected in and for each ward of said city at the annual election on the first Tuesday of April next, and each shall hold office for the term of two years from the second Tuesday of April following such election, except as hereinafter provided, and an assessor shall be elected in and for each ward at every second annual election thereafter, to hold for the term aforesaid. Such assessors so elected shall each take the oath of office provided by law to be taken and subscribed by town assessors, and shall file the same with the tax commissioner within ten days after election. Their compensation shall be prescribed by the common council and shall be a per diem allowance, not exceeding the amount allowed by law to town assessors and shall be payable only for time actually and necessarily employed by the direction of the tax commissioner in the duties imposed upon them upon their sworn statements, detailing the time employed, and the same certified by the tax commissioner as a just and proper account.

assessor abolished—amended.

Tax commissioner to be resident freeholder and to be appointed by Mayor.

Oath of office.

Assessor to be elected in each ward.

Compensation.

Tax Commissioner shall have power to remove assessor from office.

SECTION 4. The tax commissioner, with the approval of the mayor, shall have power to remove from office any assessor whom they shall find incompetent or neglecting to perform the duties of his office. And in case of such removal, or of a vacancy in such office occurring in any manner, or of failure to elect an assessor or of failure to qualify, the mayor and common council shall have the power to make appointments to fill the vacancy for the unexpired term in the same manner provided in section two hereof, for the appointment of tax commissioner, and the assessors so appointed shall qualify and hold their office for such unexpired term, and shall have and possess all the powers and the compensation and be governed by all the requirements and provisions of this act.

Repealed.

SECTION 5. Any provisions of said chapter 254, inconsistent with the preceding sections of this act are hereby repealed, or so modified as to conform hereto in all respects.

Amended.

SECTION 6. The subdivision of said chapter 254, designated therein as chapter eleven, is hereby amended and revised to read as follows:

CHAPTER 11.

ASSESSMENT AND COLLECTION OF TAXES.

Property subject to taxation

Section 1. All property in the said city, real, personal or mixed, shall be subject to taxation for all purposes authorized by law, excepting only such property as is or shall be exempted from taxation by general laws exempting from taxation throughout the state, particularly classes of property, or property of particular classes, of corporations or persons, and the same shall be assessed in the manner hereinafter provided; and the assessors of wards with and under the direction of the tax commissioner as hereinafter provided, shall have and possess the same powers that are or may be conferred upon township assessors, except so far as they may be altered or restricted by this act, and the council may prescribe the form of assessment roll or more fully define the duties of assessors and make such rules and regulations in relation to revising, altering or adding to such rolls, and may require of the tax commissioner that he obtain and file, or record, information deemed serviceable in making assessments as they may from time to time deem advisable; *provided*, that the same shall

Council to prescribe form of assessment roll.

not be inconsistent with the provisions of this act.

Section 2. The tax commissioner of said city shall have an office provided by the common council, which shall be kept open from the first day of April until such time as the assessment rolls shall be delivered to the board of review or during such time as the common council may prescribe by ordinance or resolution, and shall during such time receive and file in his office all complaints in writing, which shall be presented to him, of excessive or erroneous assessments of real or personal property, either in the year past or in the current year, and all such complaints received as to the current assessments shall be submitted to the board of assessors and be considered and disposed of by them at their first meeting or meetings after the filing of the same. And the said tax commissioner shall provide and keep in his office during each and every year a record of all lots, blocks and parcels of land situate in said city, with the value assessed thereon, together with the assessed value of the improvements thereon, in separate columns, which shall be included in said assessed value of the lot or tract; and shall ascertain, so far as practicable, the name of the owner or supposed owner thereof, and insert the name or names thereof in said record, so far as he shall have ascertained the same. He shall also provide and keep in said office during each and every year a record of all persons and corporations liable for assessment for personal property, with the amount assessed to each, and as far as practicable shall exhibit in such record a description of the class or classes of personal property and amount of each comprised in each such assessment. He shall also ascertain as near as may be, and keep in said office a record showing the ownership of all vessel-property liable to taxation in said city; and also ascertain from the best available sources and keep a record in said office showing the probable ownership of bonds, mortgages and stocks liable for taxation therein, and generally shall have and provide any available information, as to real or personal property liable to taxation in said city which may be serviceable in making assessment of the same, and for the purpose of obtaining such information, shall at all times have and possess all the powers conferred upon assessors by the laws of Wisconsin in the examination of persons or corporations, under oath or otherwise, as to personal property owned by them, or

Commissioner to have an office.

Shall receive complaints.

Shall keep record of lots, &c.

Shall keep record of persons and corporations liable to assessment.

Shall keep record showing ownership of vessel-property

in his or their possession or control for the use or benefit, or in trust for others.

Tax commissioner shall prepare schedules, &c.

Section 3. Said tax commissioner shall, prior to the time appointed by law for the assessment of property for taxation, prepare for each ward of said city in blank books, which shall be furnished for the purpose by the county clerk, schedules or rolls of all taxable real estate in said ward, with the names of the owners or occupants thereof, set opposite each description, so far as he has information of the same, and a list of the names of all persons and corporations having taxable personal property in such ward, so far as he has information of the same, and shall deliver such rolls so prepared, together with any information he may have and deems proper to aid them in the assessment, to the assessor for each ward respectively.

Assessors to examine and determine valuation of real and personal estate.

Section 4. Said assessors shall proceed forthwith under the direction of said tax commissioner, to examine and determine the valuation of all taxable real and personal estate within their several wards, and shall be guided therein by information and instructions furnished them by the tax commissioner. Said assessors shall respectively enter upon said rolls of their wards, their valuations found, and said rolls shall be fully completed and filed with the tax commissioner within the time provided by law for the completion of the same. The said ward assessors, in the listing valuation and assessment of property in their several wards, shall proceed in the manner prescribed by the general laws of this state, subject, however, to the restrictions and provisions herein provided. Where there are buildings or improvements upon any lot or parcel of land, the value of the same shall be included in the assessed valuation, and shall also, for the information of the tax commissioner's office, be separately valued in a separate column upon their roll.

Ward assessors with tax commissioner to constitute board of assessors.

Section 5. The ward assessors with the tax commissioner shall constitute a board of assessors for said city, of which board said tax commissioner shall be *ex-officio* the president, and shall have the deciding vote upon any question before the board in case of an equal division.

Tax commissioner to give notice.

Section 6. On the receipt of the rolls of the several ward assessors the tax commissioner shall give notice that the same are in his hands and open for examination of the taxable inhabitants of the city

by posting written or printed notice thereof in a conspicuous place in each ward of said city, and upon the door of his office, and shall further state in such notice certain days when the board of assessors will hold open session to pass upon any written complaints filed, and to review, correct or alter said rolls, and shall designate the place where such meetings shall be held. The tax commissioner shall fix such number of days prior to the sitting of the board of review as he shall deem advisable for the sitting of the board of assessors which shall not be less than five days. Upon direction of the tax commissioner, the ward assessors shall assemble at such times and places as he shall designate, and shall with said tax commissioner act as a board of assessors, and shall make all necessary additions to said roll and correct the same by changes in valuation or description so as to make it as perfect as possible. A majority of said board of assessors shall be competent to act thereupon, and the act of the majority shall have the same force and effect as if done by the full board. After the corrections are made the tax commissioner shall submit the corrected assessment rolls to the board of review.

Ward assessors to act as board of assessors.

Section 7. The mayor, tax commissioner and city clerk shall constitute the board of review for said city. Said board shall meet annually at the time fixed by the laws of this state, and in the manner thereby provided, and shall proceed as such board to review, examine, and correct such assessment rolls, and in so doing shall have and exercise all the powers and perform all the duties of a board of review as the same are or may be prescribed by the general laws of this state, excepting as may be herein otherwise provided; *provided, however*, that in case the said assessment rolls shall not have been fully perfected by the board of assessors, so as to have the same presented to the board of review upon the day appointed by law, then they shall thereupon adjourn to such time not exceeding thirty days as shall be deemed necessary to perfect and present such assessment rolls, and notice of such adjournment and of the time and place of the meeting of the board of review thereupon shall be given by the city clerk, by publishing such notice in the official papers of the city, and upon such adjourned day the board of review shall meet, and the assessment roll shall be submitted to them, and they shall

Mayor, tax commissioner and city clerk to constitute board of review.

proceed in the performance of their duties thereupon as hereinbefore mentioned and provided.

After rolls have been examined, &c.

Section 8. After the rolls have been examined, corrected and completed by the board of review, and within the time prescribed by law, the assessors shall annually deliver the same as completed, duly verified by their respective oaths, annexed thereto, as required by law, together with the sworn statements and valuations of personal property, to the city comptroller who shall file and preserve such statements and valuations in his office.

Comptroller to examine and perfect assessment rolls.

Section 9. The comptroller, upon receiving such assessment rolls, shall examine and perfect the same, and make out therefrom a complete tax-roll in manner and form as prescribed by law for town clerks. But the common council of said city may at any time, by resolution, direct that said tax-roll be made out by the tax commissioner. The common council shall thereupon, by resolution, levy such sum or sums of money or taxes, as may be sufficient for the several purposes for which taxes are by law authorized to be levied in said city, not exceeding, however, the amount authorized by law, particularly specifying in such resolution the purposes for which the same are levied.

Common council to levy taxes.

County clerk shall certify amount of tax levied.

SECTION 8. Immediately after the county clerk shall certify to the city comptroller the amount of taxes levied by the county board of supervisors to be collected in said city, the common council shall cause to be apportioned and extended upon the tax-roll, upon a uniform percentage, by setting opposite to the description of each lot or tract of land, and to the name of each person named in said roll, in proper columns, such proportionate share of all the taxes so levied in or upon said city, as may be chargeable upon such lot or tract of land, or against such person, including five per cent. collection fees. The percentages levied for the several funds, except the ward funds, and benefits and damages by special assessments, may be carried out on said roll in one separate column.

Warrant to be appended to tax roll.

SECTION 9. To such tax roll shall be appended a warrant, signed by the mayor and city clerk, directed to the city treasurer, requiring and commanding him to collect the taxes and assessments on said tax roll.

Tax roll to be compared by city comptroller.

SECTION 10. Such tax roll, before being delivered to the treasurer, shall be compared by the city comptroller with the assessment rolls as corrected, and

to it he shall append his certificate that the same has been so compared by him, and is correct; and the said tax roll, when so certified, shall be *prima facie* evidence in any court that the lands and persons therein named were subject to taxation, and that the assessment was just and equal.

SECTION 11. In all cases where, by the provisions of this act, any special charge or assessment is made a lien upon land, the amount of such charge or assessment shall be carried out on the tax roll in a separate column or columns, opposite the lot or tract upon which the same may be a lien; and the treasurer shall collect and do all other acts in relation thereto, in the same manner as if the amount of such lien was a general tax.

Amount of assessment to be carried out on tax roll.

SECTION 12. After the assessment roll is completed, the rate of the taxation is fixed, the taxes are extended, and the tax roll is placed in the hands of the city treasurer for collection, it shall not be lawful for the common council to remit, amend, or cancel any tax charged against any real or personal property, except in the following specified cases:

Tax may be remitted.

1. When a clerical error has been made in the description or transfer of the property from the original assessment books to the tax roll or in the extension of the tax.

When clerical error is made.

2. When improvements by the erection of buildings have been assessed on lots or lands where none had been made at the time fixed by law for making the assessments.

When improvements have been assessed.

3. When the tax is manifestly illegal and void, by reason of the exemption of the property from taxation by law.

When tax has been illegal.

4. When a person has been assessed the same year for the same personal property in more than one ward.

When person has been assessed the same year.

SECTION 13. If it shall appear to the tax commissioner that any lot or parcel of land was omitted in the assessment or tax roll of either or both of the two preceding years, and that the same was then liable to taxation, or that any personal property liable to taxation was so omitted, or that by any error in copying or carrying out the tax roll the amount properly chargeable to any lot, property or person has in any way been omitted or diminished, then the tax commissioner and assessor shall enter, or cause the same to be entered, upon the assessment roll for the current year as an additional assessment to such proper-

When lot or parcel of land is omitted in tax roll.

ty or person in the amount so omitted, noting the year when such omission occurred, and such assessment shall have the same form and effect as it would have had if included in the year when the same was omitted, and shall be collected in like manner with other entries upon the tax roll.

City treasurer to give public notice in newspaper.

SECTION 14. Upon the receipt of such tax roll by the city treasurer, it shall be his duty to give public notice in a newspaper published in said city, that said tax roll has been committed to him for collection and that he will receive payment for taxes at his office for the term of twenty days next ensuing the date of said notice, and all persons paying taxes during such time shall be allowed a discount of three-fifths of the amount included or named in the roll for collection fees; *provided*, that the common council may extend the time for such payment, not exceeding twenty days further. After the expiration of said twenty days, or of the extended time, the city treasurer shall proceed to collect the taxes charged in said roll and remaining unpaid, and to levy the same by distress and sale, in the manner provided by the general laws of this state for the collection of taxes by town treasurers, and for that purpose shall have and possess all the powers conferred upon town treasurers. The common council of said city shall have power to extend the warrant for the collection of taxes in said city for such period of time not exceeding sixty days, as they may deem necessary, and the treasurer shall have the same power and authority to proceed in the collection of taxes and in enforcing the same after as before such extension of the warrant, and his return thereupon shall be as valid and effectual as if made pursuant to the direction of the original warrant.

Common council shall have power to extend warrant for collection of taxes.

When tax shall remain unpaid, &c.

SECTION 15. If any taxes mentioned in said tax roll annexed to his warrant shall remain unpaid, either on real estate or person estate, and he shall be unable to collect the same, he shall make out a statement of the taxes so remaining unpaid, distinguishing between such as are real and personal estate by setting them down separately, with a full description of the real estate from his roll and the name of the person taxed if therein specified, and the list so made with the affidavit thereto attached, stating that the taxes therein contained had not been collected, and that he had been unable after diligent search to find goods and chattels belonging to the person or persons charg-

ed with said unpaid taxes, out of which to collect the taxes, shall be called the delinquent list, and it shall be his duty to deliver such delinquent list to the treasurer of the county of Sheboygan, at such time as is required by law, and he shall at the same time pay over to said county treasurer all moneys collected by him belonging to the county of Sheboygan, and all taxes belonging to the state of Wisconsin in the same manner as required by law of town treasurers.

SECTION 16. All directions hereby given for the assessment of lands and the levying and collection of taxes and assessments shall be deemed only directory, and no error or informality in the proceedings of any of the officers intrusted with the same not affecting the substantial justice of the tax itself shall vitiate or in any way affect the validity of the tax so assessed. Directions for assessment of lands.

SECTION 17. This act shall take effect and be in force from and after its passage.

Approved March 2, 1875.

CHAPTER 112.

[Published March 9, 1875.]

AN ACT to amend chapter 57, of the general laws for the year 1874, entitled "An act to incorporate the city of Columbus."

The people of the state of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Section two, of chapter three, of the act to incorporate the city of Columbus, is hereby amended so as to read as follows: Section two. The elective officers of said city shall be a mayor, a treasurer, and police justice, elected by and for the city at large; and three aldermen, one supervisor to represent his ward in the board of supervisors of Columbia county, one justice of the peace and one constable, to be elected by and for each ward. The mayor, treasurer and police justice, shall be qualified voters in the said city, and the ward officers aforesaid shall be qualified voters in the ward for which they were elected. The city clerk, attorney, assessor, marshal, and all other officers necessary for the proper management of the affairs of said city, shall be appointed by the Amended.