

meanor, and upon conviction thereof he shall be fined, in the discretion of the court, in a sum not exceeding one thousand dollars and costs of prosecution, and stand committed until such fine and costs are paid. The tax to pay said new bonds and coupons, if not placed in the annual tax roll, may be levied and collected separately at any time during the year by said clerk and treasurer, in the same manner as the annual taxes are levied and collected.

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

Approved February 27, 1875.

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## CHAPTER 84.

[Published March 4, 1875.]

AN ACT to amend chapter 148, of the laws of 1873, entitled an act to incorporate the city of Boscobel.

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

Amended.

SECTION 1. Section four, chapter one, of chapter one hundred and forty-eight, of the laws of 1873, is hereby amended by striking out of said section the words "one assessor," and by adding to said section, at the end thereof, the following words: "In the manner hereinafter provided. The assessor of the town of Boscobel shall be ex-officio assessor of the city of Boscobel and shall assess all the real and personal property in the city of Boscobel in the manner hereinafter provided." So that section four, as amended,

Officers of city.

shall read as follows: "Section 4. The officers of said city shall consist of one mayor, four aldermen, one clerk, one treasurer, two justices of the peace, one constable, who shall be ex-officio marshal of said city, and such other officers as the mayor, by and with the consent of the aldermen, shall ordain. Said officers shall be elected by the qualified voters of the said city except as hereinafter provided, on the third Monday in April in each year, and shall hold their respective offices for one year, and until their successors are elected and qualified, except the said justices of the peace, who shall be elected every two years,

Election of same.

and shall hold their said office for the term of two years. One of said aldermen shall be elected from each ward named in section three of this act, in the manner hereinafter provided. The assessor of the town of Boscobel shall be ex-officio assessor of the city of Boscobel, and shall assess all the real and personal property in the city of Boscobel, in the manner hereinafter provided."

SECTION 2. Section six, of chapter one, of said chapter one hundred and forty-eight, is hereby amended by adding thereto the following proviso: *Provided*, that at all general and special elections held under the provisions of this act for the election of city officers, or to fill any vacancy caused by the death, removal or resignation of any alderman, the qualified voters only of the ward shall vote for the election of an alderman for such ward; and at all such general and special elections the vote for aldermen shall be on a separate ballot or piece of paper, on which shall be written or printed the number of the ward and the name of the person voted for as alderman of such ward. And to enable the inspectors of election of any such general or special election to carry out the provisions of this section, it is further provided that the ballot-box used at any such general or special election shall be provided with four separate compartments, with numbers thereon corresponding to the numbers of the respective wards of the city, and with an opening in the lid of such box immediately over each of such compartments, sufficient to admit a single closed ballot, and with a partition between each compartment, and the inspector of election in charge of such ballot-box shall deposit each vote for alderman in the compartment corresponding to the number of the ward in which the voter offering the same shall reside, which said votes shall be counted in the same manner as the votes for other elective officers of the city, and be subject to the rules governing general elections; and the person receiving the highest number of votes for alderman of a ward, shall be declared elected as such. So that said section as amended shall read as follows: Section 6. At all elections held under this act, the polls shall be opened at one o'clock in the afternoon, and shall continue open until five o'clock in the afternoon of the same day; and the election shall be by ballot, conducted in the same manner, as far as may be as elections for members of Assembly, and a plu-

Qualifications  
of voters.

Manner of  
conducting  
elections.

rality of votes shall in all cases decide the election; *provided*, that at all general and special elections held under the provisions of this act for the elections of city officers, or to fill any vacancy caused by the death, removal or resignation of any alderman the qualified voters only of the ward, shall vote for the election of an alderman for such ward; and at all such general and special elections the vote for alderman shall be on a separate ballot or piece of paper, on which shall be written or printed the number of the ward and the name of the person voted for as alderman of such ward, and to enable the inspectors of election of any such general or special election to carry out the provisions of this section; *it is further provided*, that the ballot-box used at any such general or special election shall be provided with four separate apartments, with numbers thereon corresponding to the numbers of the respective wards in the city, and with an opening in the lid of such ballot-box, immediately over each of such compartments sufficient to admit a single closed ballot, and with a partition between each compartment, and the inspector of election in charge of such ballot-box shall deposit each vote for alderman in the compartment corresponding to the number of the ward in which the voter offering the same shall reside, which said votes shall be counted in the same manner as the votes for other elective offices of the city, and shall be subject to the rules governing general elections, and the person receiving the highest number of votes for alderman of a ward shall be declared elected as such. Section 40, of chapter 1, of said chapter 148, is hereby amended by striking out of said section the words, "last Monday in August in each year," and inserting in the place thereof the words, "second Monday of July in each year, at the hour of eight o'clock in the afternoon; and the said meeting shall have and possess all the powers of annual school meetings under general laws," so that said section as amended, shall read as follows: Section 40. The annual meeting of the school district, in the said city of Boscobel, shall be held on the second Monday of July in each year, at the hour of eight o'clock in the afternoon, and the town of Boscobel, not included within the limits of said city, shall be attached to the city school district, for school purposes, and be subject to like school taxes, and be subject to the laws of joint school districts, and the said meeting shall have and possess all the powers of annual school meet-

Vote for aldermen to be on separate ballot.

Construction of ballot-box.

Amended.

Time of annual meeting.

ings under general laws. Section 41, of chapter one, of said chapter 148, is hereby amended by striking out of the same all the words therein occurring after the words "every year," in the fourth line thereof, so that said section as amended shall read as follows: Section 41. The common council shall have power to levy a highway way tax, or tax for streets and bridges of not exceeding seven mills on the dollar in each and every year.

Amended.

SECTION 3. Chapter two, of said chapter 148, is hereby amended by striking out of section four, of said chapter two, all the words occurring after and including the words "the assessor elect," and substituting in the place thereof the words following: "the assessor hereinbefore provided for shall assess and enter upon the assessment-roll of the town of Boscobel all the real and personal property within the boundaries of the said city liable to taxation, according to the provisions of law in relation to the assessment of such property, but shall enter the same upon such assessment-roll, separate and distinct from the assessment of the real and personal property of the town, and shall foot up upon such assessment-roll the totals of valuation of real and personal property within the city separate from those of said town; and for the cost and expenses of making such assessment, the city shall not be liable to such assessor, but shall be liable to and shall pay to the town of Boscobel for such services, on or before the 10th day of January in each year, an amount in proportion to the whole cost of making the assessment of city and town, which said amount shall be determined by the joint board of review herein provided for, and for the purpose of correcting and equalizing said assessment it is hereby provided that the chairman of the town board of supervisors of the town of Boscobel, the town clerk of said town, and the said assessor, together with the mayor and city clerk, shall constitute a joint board of review, a majority of whom shall constitute a quorum, and shall meet for such purpose annually on the last Monday of June in each year, at the city hall or town clerk's office, whereof due notice shall be given, and said board may adjourn from time to time as occasion may require, and shall conduct their proceedings in accordance with, and be governed by, the provisions of law in relation to town boards of review. The common council shall on or before the first Monday of June in each year,

Amended.

Duty and compensation of assessor.

Board of review.

furnish to said assessor a duplicate assessment roll, wherein the said assessor shall transcribe from the town assessment roll so much thereof as shall contain the assessment of all the real and personal property within the city, together with the name or names of the party or parties, if known, to whom the same may be assessed by him, and in the order as the same appears upon said town assessment roll, and shall certify the same under oath, to be a true copy of the assessment of all property, real and personal, in the city of Boscobel, as assessed by him in that year, as corrected by the board of review, and as the same appears upon the assessment roll of the town of Boscobel, which said duplicate assessment roll so certified to, shall have the same force and effect, and shall be evidence in all courts and places, as to the matters therein stated, as the said town assessment roll; and for such services the said assessor shall be entitled to such reasonable compensation from the city as the mayor and common council shall by resolution determine. And by striking out of section 5, of said chapter two, the words, "On the first and second Mondays of July," and inserting in lieu thereof the words, "On the third Monday of June in each year," and by further inserting [in] said section, between the word "such" and the words "time and times," the word "other." And by inserting in section six, of said chapter two, immediately before the words "assessment roll," the word "duplicate," and by further striking out of said section six, all the words therein occurring after and including the words "common council." And by striking out of section seven, of said chapter two, the words "revised and corrected the same shall be," and the further words "for school purposes," and to insert therein in lieu of the word "August" the word "November," and by adding to said section at the end thereof the words, "and whenever any special tax shall be levied by the mayor and common council, pursuant to law, for the payment of any city indebtedness not hereinbefore mentioned, the assessment of property contained in the duplicate assessment roll last filed with the city clerk, shall be taken as the basis upon which to levy the same," and by striking out all of section 9, of said chapter two, and substituting therefor the words following: Section 9. The duplicate assessment roll herein provided for shall not be required to be transmitted to the clerk

Assessment  
roll.

Amended.

Amended.

of the board of supervisors of Grant county, nor any copy thereof. And by striking out of section ten, of said chapter two, all the words therein occurring after the words "the board of supervisors," and substituting therefor the words following: "Of Grant county, in all their transactions for the purpose of representation upon the said board, and for the sale of lands and lots in the city for returned delinquent city taxes, shall regard the city of Boscobel as a town." And by striking out of section 11, of said chapter two, all the words therein occurring after the words "the said board of supervisors," and substituting therefor the words "shall not be required to apportion any state, county or school taxes to the city, separate from the town of Boscobel." And by striking out of section twelve, of said chapter two, all the words therein occurring after the words "upon receiving the," down to and including the words "city or other purposes," and substituting therefor the words "the amount of taxes determined by the common council, for general city or bridge purposes, or the amount of any special tax authorized by law, the city clerk shall make out upon the said duplicate assessment roll, in a column or columns appropriately headed for that purpose, a complete statement of the tax or several taxes levied for general city or bridge purposes, and a statement of any special tax levied, and the purpose for which the same was levied, and the date when such special tax was levied," and by adding to said section immediately after the words "last annual tax-list," the words "together with all unpaid taxes retarded by the street commissioner," and by striking out of section sixteen, of said chapter two, all the words therein occurring after the words "taxes have not been paid," down to and including the words "required of town treasurers." And by striking out of section nineteen, of said chapter two, the words, "except in section nine, of this chapter," so that chapter two, as amended, shall read as follows:

Amended.

## CHAPTER II.

### EXCLUSIVE CONTROL OF FUNDS.

SECTION 1. All funds in the city treasury, exclusively belonging to the city, shall be under the control of the common council, and shall be drawn out

City funds.

upon the order of the mayor, countersigned by the clerk, duly authorized by a vote of the common council, and in no other manner, and all orders drawn upon the treasurer shall specify the purpose for which they are drawn, and shall be payable generally out of any funds in the treasury belonging to the city except as hereinafter provided; and all such orders shall be received in payment of any debt or demand due to, or tax or assessment levied by authority of the city, except taxes levied for school purposes.

#### HOW CITY DEBT TO BE AUTHORIZED.

**City debt.** SECTION 2. No debt shall be contracted against the city, nor ordered drawn upon the city treasury, unless the same shall be authorized by a majority of the common council, and the vote authorizing the same shall be entered by ayes and noes upon the journal of the council, and no money shall be appropriated for any purpose whatever, except such as is expressly authorized by this act.

#### PENALTIES AND LICENSES TO BE PAID INTO THE CITY TREASURY.

**Penalties and licenses.** SECTION 3. All forfeitures and penalties accruing to the city for any violation of this act, or any of the ordinances, by-laws, rules and regulations of the city, and all moneys received for licenses shall be paid into the city treasury and become part of the general fund, except as otherwise provided by this act. No penalty or judgment recovered in favor of the city shall be remitted or discharged except by a vote of two-thirds of all the aldermen elect.

#### SUBJECT TO ANNUAL TAXATION.

**Property subject to taxation.** SECTION 4. All property, real or personal, within the city, except such as may be exempt by the laws of the state, shall be subject to annual taxation for the support of the city government and the payment of its debts and liabilities, and the same shall be assessed in the manner hereinafter provided. The assessor, hereinbefore provided for, shall assess and enter upon the assessment roll of the town of Boscobel all the real and personal property within the boundaries of the city liable to taxation, according to the

provisions of law in relation to the assessment of such property, but shall enter the same upon such assessment roll, separate and distinct from the assessment of the real and personal property of the town, and shall foot up upon such assessment roll the totals of valuation of real and personal property within the city, separate from those of said town; and for the cost and expenses of making such assessment, the city shall not be liable to such assessor, but shall be liable to and shall pay to the town of Boscobel for such services, on or before the tenth day of January in each year, an amount in proportion to the whole cost of making the assessment of city and town, which said amount shall be determined by the joint board of review herein provided for; and for the purpose of correcting and equalizing such assessment, it is hereby provided that the chairman of the town board of supervisors of the town of Boscobel, the town clerk of said town, and the said assessor, together with the mayor and city clerk, shall constitute a joint board of review, a majority of whom shall constitute a quorum, and shall meet for such purpose annually, on the last Monday of June, in each year, at the city hall or town clerk's office, whereof due notice shall be given. Said joint board may adjourn from time to time as occasion may require, and shall conduct their proceedings in accordance with, and be governed by, the provisions of law in relation to town boards of review. The common council shall, on or before the first Monday of June in each year, furnish to said assessor a duplicate assessment roll, wherein the said assessor shall transcribe from the town assessment roll so much thereof as shall contain the assessment of all real and personal property within the city, together with the name or names of the party or parties, if known, to whom the same may be assessed, and the value or the same as assessed by him, and in the order as the same appears upon said town assessment roll, and shall certify the same under oath to be a true copy of the assessment of all property, real and personal, in the city of Boscobel, as assessed by him in that year, as corrected by the board of review, and as the same appears upon the assessment roll of the town of Boscobel, which said duplicate assessment roll so certified to, shall have the same force and effect, and shall be evidence in all courts and places as to the matters therein stated, as the said town assessment roll; and for such services the said assessor shall

How assessment to be made.

Joint board of review.

Duplicate assessment roll.

To be evidence in courts.



be entitled to such reasonable compensation from the city as the mayor and common council shall, by resolution determine.

#### OBJECTION TO ASSESSMENT.

Alterations  
and revisions  
of assessments.

SECTION 5. On the third Monday of June in each year, and at such other time and times as he may appoint, the assessor shall meet at the common council chamber for the purpose of hearing any objections of parties deeming themselves aggrieved by such assessment, and after hearing the same the assessor shall make such alteration or revision as justice or equity may require.

#### RETURN OF ASSESSMENT ROLL.

Return of as-  
sessment roll.

SECTION 6. On or before the last day in July in each year, the assessor shall return his duplicate assessment roll to the common council, by depositing the same with the city clerk.

#### FILING OF ASSESSMENT ROLL AND LEVY OF TAXES.

Levy of taxes.

SECTION 7. When the duplicate assessment roll shall have been filed with the city clerk, an order approving the same shall be entered in the proceedings of the common council, on the first Monday in November in each year, or within ten days thereafter. The common council shall determine the amount of taxes to be levied for general city purposes, and also the amount of tax necessary to be levied for streets and bridges, and shall by resolution levy the same; but no such resolution shall be adopted except by a vote of two-thirds of the members elect, which shall appear in the proceedings of the common council and whenever any special tax shall be levied by the mayor and common council, pursuant to law, for the payment of any city indebtedness not hereinbefore mentioned, the assessment of property contained in the duplicate assessment roll last filed with the city clerk, shall be taken as the basis upon which to levy the same.

#### ASSESSMENT TO BE A LIEN ON PROPERTY.

Assessments to  
be lien on pro-  
perty.

SECTION 8. All assessments, general or special, levied under this act, shall be and remain a lien upon the lands and tenements upon which they may be as-

sessed, from the date of the warrant for the collection thereof, until such taxes shall be paid; and no sale or transfer of such real property shall effect [affect] such lien. Any personal property belonging to the person taxed, may be taken and sold for the payment of taxes upon personal property.

ASSESSMENT NOT TO BE SENT TO THE COUNTY CLERK.

SECTION 9. The duplicate assessment roll herein provided for shall not be required to be transmitted to the clerk of the board of supervisors of Grant county, nor any copy thereof.

CITY TO BE REGARDED AS A TOWN.

SECTION 10. The board of supervisors of Grant county, in all their transactions, for the purpose of representation upon the said board, and for the sale of lands and lots in the city, for returned delinquent city taxes, shall regard the city of Boscobel as a town.

LEVY OF COUNTY AND STATE TAX.

SECTION 11. The said board of supervisors shall not be required to apportion any state, county or school taxes to the city separately from the town of Boscobel. Levy of county and state tax.

CITY CLERK TO MAKE OUT ASSESSMENT ROLL.

SECTION 12. Upon receiving the amount of taxes determined by the common council for general city or bridge purposes, or the amount of any special tax authorized by law, the city clerk shall make out upon said duplicate assessment roll in a column or columns appropriately headed for that purpose, a complete statement of the tax or several taxes levied for general city, or bridge purposes, and a statement of any special tax levied, and the purpose of which the same was levied, and the date when such special tax was levied, and all delinquent taxes, if any, of previous years, and all special taxes levied by the common council since the making out of the last annual tax list, together with all unpaid taxes returned by the street commissioner in such separate columns as may be necessary, with the total footing carried Clerk to make assessment roll.

out opposite each tract or lot of land or person named therein; which statement shall be called the tax list of the city of Boscobel, and shall be preserved by said clerk as a record in his office, and shall have the same legal force and effect as the records of the common council.

TAX LIST PRIMA FACIE EVIDENCE.

**Tax list to be evidence.** SECTION 13. The tax list made out and preserved as aforesaid, shall be *prima facie* evidence in every court of record of this state, that any act or thing required by law to be done, relating to assessors or levying taxes, from the election of the officers to the completion of the tax list inclusive, has been regular, correct, and as required by law.

CLERK TO MAKE DUPLICATE COPY OF TAX LIST.

**Duplicate copy of tax list.** SECTION 14. Immediately after making out the tax aforesaid, the clerk shall make out a duplicate copy thereof, to which shall be appended a warrant signed by the mayor and clerk, and sealed with the corporate seal of said city, directed to the treasurer, requiring and commanding him to collect the taxes and assessments specified in said duplicate copy of the tax list in the manner provided by law; and the said clerk shall, on or before the twenty-fifth day of December of the said year, or as soon thereafter as practicable, deliver the same to the city treasurer for collection, and make a record of said delivery of the tax list preserved in his office.

TREASURER TO COLLECT TAX.

**Collection of taxes.** SECTION 15. The city treasurer, upon the receipt of such duplicate copy of the tax list, shall proceed to collect the same in like manner, and shall have like powers and be subject to like requirements, liabilities and restrictions as town treasurers, except as otherwise provided in this act. The city treasurer shall receive one per centum fees upon all taxes paid to him before the first day of January, and three per centum fees upon all taxes collected after that time, to be added to the amount of taxes, and collected with the same, which shall be in full for all services performed by said treasurer under this act or the ordinance of the city.

CITY TREASURER TO MAKE RETURN TO THE COUNTY  
TREASURER.

SECTION 16. At the time provided by law for town treasurers to make their returns to county treasurers in each year, the said treasurer shall make out and return to the treasurer of Grant county, a list of lands and lots upon which the taxes have not been paid. The said treasurer shall also, by the same time, make out and deliver to the city clerk a list of all delinquent personal property taxes, and poll taxes for the same year. The county treasurer shall add the same interest, penalties or fees to such delinquent returns as allowed or required by law upon delinquent returns from the several towns. Delinquent  
return to coun-  
ty treasurer.

## SALE OF DELINQUENT LANDS.

SECTION 17. The county treasurer shall sell all delinquent lands and lots returned from the city of Boscobel, at the same time and in the same manner as other delinquent lands are sold in said county. Sale of delin-  
quent lands.

## ALL PROPERTY LIABLE TO SPECIAL TAXATION.

SECTION 18. All real estate exempt from taxation by the laws of this state, shall be subject to all special taxes for the building of sidewalks and improvement of the streets in front of the same. Special taxa-  
tion.

## PROVISIONS TO BE REGARDED AS ONLY DIRECTORY.

SECTION 19. All the directions hereby given for the assessing of lands and the levying, collection and return of taxes and assessments, shall be deemed only directory; and no error or informality in the proceedings of any of the officers entrusted with the same, not affecting the substantial justice of the tax itself, shall vitiate or in any wise affect the validity of the tax or assesment. Provisions  
only directory.

SECTION 20. All the provisions of said chapter 148, laws of 1873, conflicting with the provisions of this act are hereby repealed. Repealed.

SECTION 21. This act shall take effect and be in force from and after its passage and publication.

Approved February 27, 1875.