

a substantial manner, in cloth, of three hundred copies of the report of the railroad commissioner, for the use of the commission, in distribution and exchange for other similar reports from other states and countries, for the year 1876, and the same number annually thereafter; *provided*, that the cost of such binding shall not exceed twenty-five cents per copy.

state to procure binding of railroad reports.

SECTION 2. There is hereby appropriated out of the general fund a sufficient sum to pay for the binding of said reports of 1876, and annually thereafter.

Appropriation.

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

Approved March 8, 1877.

[Published March 19, 1877.]

CHAPTER 245.

AN ACT to distribute more equally the burdens of taxation in certain counties in this state.

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

SECTION 1. On or before the fifteenth day of August in each year, it shall be the duty of the West Wisconsin railway company, and it is hereby directed to prepare a duly certified statement or list of lands owned by said railway company in each of the several counties wherein said lands are located, and which were exempt from taxation on the first day of August of said year, under the provisions of chapter 104, of the general laws of 1870, approved March 16th, 1870. The list or statement required by this act shall specify the name of the county in which said lands exempt as aforesaid are located, also the description of each tract, showing the section, township and range, together with the number of acres in each tract so described, and the gross number of acres exempt, as aforesaid, in each county.

Duty of West Wisconsin Railroad Company to prepare list of lands.

SECTION 2. The said railway company shall, on completion of the statement or list of lands exempt from taxation, required by section one of this act, immediately transmit the said statement or a copy of the same to the state treasurer to be filed in his office, for

Statement of lands to be sent to state treasurer.

the use of said state treasurer as hereinafter provided by this act.

Railroad company to prepare list, showing number of acres of land exempt in each county.

SECTION 3. The said railroad company shall prepare, or cause to be prepared, a duly certified statement or list containing the number of acres of land owned by the said West Wisconsin Railway Company and exempt from taxation as aforesaid, in every county where in the lands so exempt are located, and transmit said statement or list, on or before the fifteenth day of August in each year, to the county treasurer of such county, to be filed in his office for the use of the said county treasurer as hereafter provided by this act. The statement or list required by this section for each county shall correspond with or be a duplicate of that portion of the statement or list transmitted to the state treasurer relating to such county.

Duty of state treasurer to apportion license fees to counties.

SECTION 4. On the receipt of said certified statement or list of lands from the said railway company required by section one of this act, it shall be the duty of the state treasurer, and he is hereby directed to apportion to the several counties where the lands exempt as aforesaid, are located, so much of the license fees or tax upon gross earnings paid into the state treasury, during the preceding year, by the West Wisconsin railway company, as shall amount to a sum not exceeding two and a half cents per acre upon the lands of said company exempt from taxation in said county. The sum that each county is entitled to receive by this apportionment shall be transmitted to the county treasurer of such county on or before the fifteenth day of September of said year; *provided, however,* that no county in which any of the lands of said company are situated shall be entitled to receive any money under the provisions of this act in which the lands of said company shall be assessed and sold for the non-payment of taxes, or which shall, after the passage of this act, enforce or seek to enforce the collection of any tax or taxes on such lands heretofore or hereafter levied.

Duties of county treasurers to apportion license fees to towns.

SECTION 5. The county treasurer of each county, on the receipt of the sum thus apportioned by the state treasurer, shall proceed forthwith to apportion the same to the several towns in such county, in the same proportionate part of said sum, which the lands exempt from taxation in each town shall bear to the entire number of acres in such county, as contained in the certified statement or list of lands transmitted to the county treasurer of each county by the railway company, as required by section three of this act.

SECTION 6. The county treasurer, after making the apportionment, shall transmit to the town treasurer of each town, without delay, the sum said town is entitled to receive under this apportionment, which shall be by him placed in the treasury of said town as a part of the general fund, to be expended for town purposes under the same restrictions that now exist in regard to the expenditure of the general fund of towns.

How license fees to be applied by towns.

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

Approved March 8, 1877.

[Published March 16, 1877.]

CHAPTER 246.

AN ACT to amend chapter 130, general laws of 1868, entitled "An act to provide for the assessment of property for taxation and the levy of taxes thereon."

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

SECTION 1. Section 25, of said chapter 130, general laws of 1868, is hereby amended so as to read as follows: Section 29. The assessors shall lay before the board of review their assessment roll of the real property and all sworn statements made by others, and valuations made by them of personal property and bank stock. The board shall, under their official oaths, carefully review and examine said roll and statements, and all valuations of real or personal property and bank stock, and shall correct any errors (apparent, in description of property or otherwise,) and for that purpose they are hereby required to hear and examine any person or persons upon oath who shall appear before them, in relation to the assessment of any property upon said roll, or in relation to any property omitted therein; and such examination shall be reduced to writing by the clerk and carefully preserved on file in his office, and if it appear that any property has been valued by the assessor too high or too low, they shall increase or lessen the same to the true valuation, according to the rules for valuing property prescribed in this act. They shall determine the correct value of any bank stock which has been valued by any officer of any bank at one price, and by the assessor at a different price. Any person who thinks the aggregate valuation of his per-

Amended.

Duty of board of review in equalizing assessments.