

SECTION 2. This act shall take effect and be in force from and after its passage and publication.
Approved February 20, 1877.

[Published February 28, 1877.]

CHAPTER 29.

AN ACT to amend chapter 254 of the private and local laws of 1868, and the several acts amendatory thereof, being the acts revising and consolidating, and the acts amending the charter of the city of Sheboygan, and to repeal chapter 111 of the laws of 1875.

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

Office of city
assessor revived
and other of-
fices abolished.

SECTION 1. The office of city assessor in and for the city of Sheboygan is hereby revived and re-established and the offices of tax commissioner and of ward assessors in said city are hereby abolished, and chapter one hundred and eleven of the laws of 1875 is hereby repealed. The city assessor shall hold his office for the term of two years, and shall be elected by the people at the annual municipal election, and shall receive such yearly salary as shall be fixed by the common council, not exceeding five hundred dollars per annum. The first election of city assessor under this act shall take place at the municipal election, held in April, 1877.

Amended.

Municipal gov-
ernment.

SECTION 2. Section 1, of chapter three, of said chapter 254, of the private and local laws of 1868, is hereby amended so as to read as follows: "Section 1. The municipal government of the city shall consist of a common council composed of the mayor and three aldermen from each ward. The other officers of the corporation shall consist of a comptroller, city clerk, city treasurer, city attorney, city marshal, city surveyor, city assessor, poor master, one justice of the peace for the city at large, harbor master, sealer of weights and measures, three school commissioners (one of whom shall be appointed by the common council as superintendent of schools), three cemetery commissioners, together with the water and park commissioners, and such other officers as may be provided for by the charter and such as the common council shall, from time to time, appoint. There shall also be a justice of the peace and a constable for each ward, as heretofore provided by law."

SECTION 3. The city marshal shall be appointed annually, by the mayor, by and with the consent of the common council. He shall have and possess all the rights, powers and privileges of a constable, and shall be the chief police officer of the city, subject to the direction and control of the mayor and of the common council, and shall perform such other and further duties as may be prescribed by the common council. His salary shall be fixed by the common council, and he shall further be entitled to the fees of a constable for all services performed, provided that the city shall in no wise be or become chargeable with any such fees in any proceedings or prosecution. The city marshal shall be removable by a two-thirds vote of the common council, at any time, and in such case another appointment shall be made for the unexpired term in like manner as hereinbefore provided.

City marshal.

SECTION 4. The three cemetery commissioners shall be elected by the common council, and shall hold their offices for the term of five years, from the first day of May of the year in which they are elected. They shall constitute a board of cemetery commissioners, and shall organize by the election of a president and a clerk and treasurer. Such board shall have the supervision, care and charge of the cemetery of the city, under regulations of the common council and control of all the funds thereof, which shall be kept by and deposited with the treasurer thereof, and disbursed by him upon the order of the board. The common council shall by ordinance establish such rules and regulations in relation to their duties and supervision as they shall from time to time deem proper. The duties of clerk and treasurer may be filled by one person who shall be a member of said board and shall receive out of the cemetery fund such compensation as shall be prescribed by the said board and approved by the common council.

Cemetery commissioners.

SECTION 5. Section 5 of chapter 3 of said chapter 254 is hereby amended so as to read as follows: "Section 5. The comptroller, city clerk, city treasurer and city marshal, and such other officers as the common council may require, shall severally, before they enter upon the duties of their respective offices, execute to the city of Sheboygan a bond, with at least two sureties, accompanied by the affidavits of such sureties in which each shall state that he is worth a certain sum mentioned in such affidavit, over and above all his debts

Amended.

Officers to give bonds.

and liabilities, in property not by law exempt from execution, and which sums so sworn to by such sureties on each bond shall in the aggregate exceed the penalty therein specified. Such bonds shall contain such penal sum and such conditions as the common council shall prescribe, and the common council may from time to time require of such officers new and additional bonds, and when executed and approved in such manner as the common council shall require, the bonds shall be filed and recorded in the office of the city clerk within fifteen days after the officer executing the same shall have notice of his election or appointment."

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.

Taxation.

SECTION 1. All property in said city, real, personal and 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 particular classes of property or property of particular classes of corporations or persons, and the same shall be assessed by the city assessor, in the manner provided by general law, except as hereinafter expressly prescribed, and for such purpose the city assessor shall have and possess the same and all the powers that are or may be conferred upon town assessors, and the common council may prescribe the form of assessment roll, or more fully define the duties of assessor, and make such rules and regulations in relation to revising, altering or adding to such rolls, and may require of the city assessor that he obtain, and file or record, information deemed serviceable in making or correcting assessments, as they shall from time to time deem advisable, not inconsistent with the provisions of this act.

City assessor.

SECTION 2. The city assessor shall have and keep an office as prescribed by the common council, and shall have and keep therein such records of taxable real property, and of personal property and persons and corporations liable to assessment, as shall be required by the common council. At the time designated by law, or within such time as the common council shall prescribe, the city assessor shall proceed to examine and determine the valuations of taxable real and personal property within said city, and shall enter the

same upon an assessment roll in the manner provided by general law, with such additions as may be prescribed by the common council.

SECTION 3. Such assessment roll shall be made and completed by the city assessor on or before the first Monday of August in each year, and shall then be submitted to the board of review of said city.

Assessment roll.

SECTION 4. The board of review for the city of Sheboygan shall consist of the mayor, city assessor and city clerk. The board of review shall meet annually on the first Monday in August, at the city clerk's office. A majority shall constitute a quorum. Notice of the time and place of such meeting shall be given by the assessor by publication in the official papers of the city, at least one week prior to such first meeting. Excepting as to such time of meeting the said board of review shall proceed thereupon in relation to such assessment roll and assessments, and shall have and possess all the powers of a board of review as now prescribed or shall hereafter be prescribed by general law, excepting as may be herein otherwise provided. The mayor only, while sitting upon such board of review, shall receive as compensation for his services the sum of three dollars per day for the time actually employed.

Board of review

SECTION 5. After the assessment roll shall have been examined, corrected and completed by the board of review, the city assessor shall deliver the same to the comptroller, duly verified by the oath of the assessor thereto annexed, as required by law, together with the sworn statements and valuations of personal property, and the comptroller shall file and preserve such statements in his office.

Comptroller shall file statements.

SECTION 6. 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. The common council shall at such time thereafter as they may deem proper, and on or before the first Monday in November, by resolution levy such sum or sums of money or taxes as may be sufficient for the several purposes authorized by law, not exceeding the amounts so authorized, excepting that for the payment of bonds and interest upon the bonded indebtedness, they may levy such amount as shall be necessary, and in such resolution shall particularly specify the purposes or funds for which such levy or levies are made, and may state the same either as percentage upon the assessed valuation or in a specified sum.

Duty of comptroller.

Duty of comptroller.

SECTION 7. Immediately after the county clerk shall certify to the comptroller the amount of taxes levied by the county board of supervisors to be paid by said city, the comptroller shall apportion and extend 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 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 column, unless the common council shall otherwise direct.

Warrant to be appended to tax roll.

SECTION 8. To such tax roll shall be appended a warrant signed by the mayor and city clerk, directed to the treasurer, requiring and commanding him to collect the taxes and assessments on said tax roll.

Comptroller to certify to comparison of tax roll.

SECTION 9. Such tax roll before being so delivered to the treasurer shall be carefully compared by the comptroller with the assessment roll 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 as therein set forth, and that the assessment was just and equal.

Special assessments.

SECTION 10. In all cases when by the provisions of law 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 thereof was a general tax.

When taxes may be remitted.

Section 11. After the assessment roll is completed, the rate of 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:

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.

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.

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

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

SECTION 12. If it shall appear to the assessor 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 assessor shall enter, or cause the same to be entered, upon the assessant roll for the current year, as an additional assessment to such property or person, in the amount so omitted, noting the year when such omission occurred, and such assessment shall have the same force 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.

Property previously omitted to be assessed for back years.

SECTION 13. 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 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

Duty of city treasurer.

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.

Delinquent taxes.

SECTION 14. If any taxes mentioned in said tax roll annexed to his warrant shall remain unpaid, either on real estate or personal 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 charged 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.

Errors not to vitiate validity of tax.

SECTION 15. 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.

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

Approved February 20, 1877.