

rected, by contract, to be entered into between them and the school board of directors of district number twelve, in the town of Darlington, in La Fayette county, Wisconsin, which district comprises the city of Darlington, to extend the time of the payment of the loan of ten thousand dollars made to said school district in pursuance of chapter fifteen of the private and local laws passed in 1870, for a period not exceeding eleven years from the maturity of said loan, as originally made; the principal of said loan, as extended, to become due in installments of not less than one thousand dollars, the first of said installments to become due and payable two years from the date of maturity of said loan, as originally made, and annually thereafter until said loan is fully paid. And the present board of directors of said school district is hereby authorized and empowered to enter into such contract on the part of said school district and said contract when made shall be binding upon both parties to the same.

of payment of loan eleven years.

Principal to be paid in installments.

SECTION 2. The commissioners of public lands shall retain the same security which they now have for the payment of said loan and interest thereon until said loan is fully paid; and the same remedies and proceedings for the collection and payment of said loan and interest thereon as now exists shall remain and be in force to enforce the payment of the same as it shall mature under any contract made in pursuance of section one of this act, until said loan and interest thereon is fully paid and discharged.

Security held by commissioners, and the liability of town, to remain unchanged.

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

Approved February 4, 1880.

[No. 32, A.]

[Published February 6, 1880.]

CHAPTER 6.

AN ACT to provide for the assessment of property and collection of taxes in certain cases.

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

SECTION 1. In any case where the assessment roll and records of any town or city in this state were destroyed by fire or other accident prior to the first day of January, 1880, and before the tax roll was placed in the hands of the town treasurer, the fact of the destruction of such assessment roll and records shall not prevent the levy and collection of the tax chargeable upon

Destruction of records by fire not to prevent levy and collection of taxes.

the property of said town or city for the year 1879, but the same shall be levied and collected as hereinafter provided.

Supervisors to order assessors to make assessment within thirty days of date of order.

SECTION 2. In the case specified in the foregoing section, the supervisors of the town or city shall, by an order to be entered in their minutes, direct the assessors of such town to forthwith proceed to make an assessment of all the real and personal property liable to taxation for the year 1879 in his or their assessment district, and to complete said assessment and make return thereof with their assessment roll and all sworn statements made others, and valuations made by them of personal property and bank stock, to the clerk of such town or city, within a time mentioned in said order, which time shall not be more than thirty days nor less than ten days from the date of said order. Such order shall also provide that on the last day limited for the completion and return of the assessment roll, the board of review will meet at the town or city clerk's office, to review said assessment.

Clerk to serve copy of said order on assessors.

SECTION 3. Within three days after the entry of said order, the clerk of such city or town shall make and serve upon the assessors or assessor of such city or town, a copy of said order, and shall also post up a copy thereof in at least three of the most public places in the assessment district where the assessment is to be made, and no other or further notice shall be required of the meeting of the board of review than the notice contained in the copy of the order posted up as aforesaid.

County clerk to furnish proper blanks.

SECTION 4. The county clerk of the county within which such assessment district is situated, shall, on demand made by the chairman of supervisors of such town or city, furnish a proper assessment roll, tax roll, blanks, and all other papers necessary to be used by the assessor, or the town or city clerk, in the discharge of their duties, which assessment roll, tax roll and blanks shall be same as provided for by chapter forty-eight (48) of the revised statutes, and shall be sent to the clerk of the town or city requiring the same and said clerk shall immediately deliver the assessment roll and blanks to be used in making the assessment to the assessor of the assessment district where the assessment is to be made.

Assessor to proceed according to law.

SECTION 5. Upon the receipt of said order, assessment roll and blanks, the assessor shall proceed and make an assessment of all the property liable to taxation in his assessment district for the year 1879, which as-

assessment shall be made and the property valued in all respects as provided by law for the annual assessment of property for taxation in this state, except as herein otherwise expressly provided.

SECTION 6. The assessor shall complete such assessment and make return thereof as provided in said order, and on the day named in said order the board of review, consisting of the officers specified in section one thousand and sixty (1,060) of the revised statutes, shall meet, whereupon the assessor and board of review shall proceed in all respects as provided in chapter forty-eight (48) of the revised statutes; and when said assessment roll is completed, the assessor shall make and annex thereto the affidavit provided by section one thousand and sixty-three (1,063) of the revised statutes, and shall forthwith deliver the same, with all sworn statements and valuations of personal property, to the clerk of the town or city, who shall file and preserve the same in his office.

Further duty of assessor.

SECTION 7. If the certificate to be made to such town or city for the year 1879, provided for by section one thousand and seventy-six (1,076) of the revised statutes, shall have been lost, the clerk of said town or city shall procure of the county clerk of the county a certificate specifying the taxes apportioned to said town for said year, which certificate shall be made in all respects as provided in said section one thousand and seventy-six (1,076.)

In case of loss of certificate of apportionment of taxes.

SECTION 8. Within the time required for the completion of said assessment, the board of supervisors of the town, or city council of the city, shall under its hands certify to the town or city clerk, the amount of taxes voted by the people to be raised in said town or city for said year 1879, and all other taxes authorized to be raised in said town or city for said year 1879, other than the taxes certified by the county clerk, which certificate shall be reduced to writing and entered by the clerk in the minutes of its proceedings, and shall have the same effect as the records showing the facts would have had.

Amount of local taxes to be certified to town or city clerk.

SECTION 9. As soon as the clerk of the town or city shall have received the corrected assessment roll as herein provided, he shall proceed and make a tax roll for said town or city in all respects as provided by section one thousand and seventy-eight (1,078) of the revised statutes, and upon the receipt of the apportionment from the county clerk, carry out upon said tax roll the taxes to be levied upon the taxable property of said town or city for said year 1879, as provided by

Duty of town and city clerks.

section one thousand and seventy-nine (1,079) of the revised statutes. The said clerk shall proceed in all respects as provided by chapter forty-eight (48) of the revised statutes, except as otherwise herein provided.

Clerk to deliver tax roll to treasurer.

SECTION 10. The clerk shall complete said tax roll and deliver the same, with the warrant attached, to the town or city treasurer within ten days after the receipt by him of the corrected assessment roll, unless prevented by failure of said treasurer to give his bond.

Form of warrant.

SECTION 11. The warrant attached to said tax roll shall be the same as provided by section one thousand and eighty-one (1,081) of the revised statutes, except that it shall provide that the treasurer shall pay to the county treasurer the amount specified for state taxes by a day named in said warrant, which shall be thirty days from date of said warrant.

Duty of treasurer.

SECTION 12. The treasurer shall proceed to collect said tax as provided in chapter forty-nine (49) of the revised statutes except as herein otherwise provided.

Further duty of treasurer.

SECTION 13. The treasurer shall post notices as provided in section one thousand and eighty-nine (1,089) of said chapter forty-nine (49), except that the taxes are subject to payment at his office at any time prior to a day named in said notice, which shall not be less than ten days from the time said notices are posted up, and that after that day he shall proceed to collect the taxes charged in said roll, and remaining unpaid.

When treasurer to remit three-fifths of his fees.

SECTION 14. On all taxes tendered at the office within the time specified, the treasurer shall remit three-fifths (3-5ths) of his fees.

Time for collection of taxes may be extended.

SECTION 15. The time for the collection of such taxes may be extended as provided in section one thousand one hundred and eight (1,108) of said chapter forty-nine (49), provided that the time shall not be extended longer than to the first day of April, 1880, by which time the return of delinquent taxes shall be made to the county treasurer.

Provisions of ch. 49, R. S., to apply.

SECTION 16. All of the provisions of said chapter forty-nine (49) shall apply to said tax except as otherwise herein provided.

Uncollected taxes to be returned to county treasurer.

SECTION 17. The taxes not collected shall be returned to the county treasurer in the same manner as other taxes are returned, and the same proceedings shall thereafter be had as in case of other delinquent taxes.

SECTION 18. This act shall take effect and be in force from and after its passage and publication.

Approved February 5, 1880.