

SECTION 15. This act shall take effect and be in force immediately on its passage and publication.
Approved April 11, 1885.

[No. 147, S.]

[Published April 13, 1885.]

CHAPTER 386.

AN ACT to amend the charter of the city of La Crosse.

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

Section 2, of
chapter 2,
amended.

SECTION 1. The charter of the city of La Crosse as amended by chapter 173, of the general laws of the state of Wisconsin, for the year 1882, is hereby amended as follows: Section 2, of chapter 2, of the said charter is hereby amended by striking out the word, "assessor" wherever it occurs in the said section, and inserting in the place of the word, "assessor" where the same first occurs in said section, the words "tax commissioner," and by inserting in said section after the word, "qualified," in the fourteenth line of said section, the words following, to wit: "And there shall be elected at the charter election of said city to be held on the first Tuesday of April, A. D. 1886, and biennially thereafter, a tax commissioner for the city at large who shall be a resident and freeholder in said city, and who shall hold his office for two years and until his successor shall be elected and qualified. So that the said section when so amended, shall read as follows: "Section 2. The elective officers of said city shall be a mayor, clerk, treasurer, justice of the peace for the city at large, who shall be *ex officio* police justice, tax commissioner and three aldermen, and one justice of the peace and one constable for each ward, and there shall be elected at the first election after this act, and at every annual election thereafter a mayor, a clerk and a treasurer for the city at large who shall hold their respective offices for one year; and one alderman from each ward who shall hold his office for three years, and one constable for each ward who shall

hold his office for one year; and there shall also be elected at the election under this act to be held on the first Tuesday of April, A. D. (1876), and biennially thereafter, a justice of the peace for the city at large, who shall be *ex officio* police justice of the city of La Crosse, and one justice of the peace from each ward, who shall hold their respective offices for two years and until their successors in office shall be elected and qualified. And there shall be elected at the charter election of said city to be held on the first Tuesday of April, A. D. 1886, and biennially thereafter a tax commissioner for the city at large who shall be a resident and freeholder in said city, and who shall hold his office for two years and until his successor shall be elected and qualified. The mayor and aldermen of the city of La Crosse shall be denominated the common council. All other officers necessary for the proper management of the affairs of said city shall be appointed by the common council or by the mayor where such power is given him by this act, or in such manner as the common council may direct, except when otherwise provided in this act. The assessor elected at the charter election of said city held in April, 1885, shall hold his office for one year and shall perform all the duties and have all the powers of tax commissioner as prescribed by this act and the charter of the city.

SECTION 2. Chapter 7, of the said charter, is hereby amended by striking out all of sections 2, 3, 4, 5 and 6, of said chapter, and inserting in said chapter and substituting in place of the portions so stricken out the following, which shall be designated and numbered sections 2, 3, 4, 5 and 6; that is to say: Section 2. All property, real and personal, within the city, except such as may be exempt by the laws of this 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 prescribed by the general laws of this state except as hereinafter provided; provided, that all real estate exempt from taxation by the laws of this state be subject to special taxes as other real estate under this act except cemeteries. The tax commissioner elected under this act shall take and subscribe an oath of office and shall enter into a

Chapter 7 is amended.

bond in the penal sum of five thousand dollars, with at least two surities, to be approved by the mayor, for the faithful performance of his official duties, and shall receive such annual salary as the common council may prescribe. Said tax commissioner shall have an office, which shall be kept open during the usual business hours of each business day during the term of his office; and shall, in suitable books, provided for the purpose, keep a record of all lots, blocks, fractional lots or parcels of land contained in said city, with the assessed value of each in separate columns, together with the assessed value of the improvements thereon, and the name of the owner of each, and the street and number of his residence, as far as possible, during each and every year of the term of his office; and shall also keep a record of the names of all persons liable to assessment for personal property during each year of the term of his office, with the amount assessed to each person; and as far as possible shall cause to be entered upon said record in a suitable column, opposite the name of such persons so assessed, an accurate description of the class of such personal property, whether bonds, stocks, mortgages or money, notes, accounts, chosen in action of any kind, or merchandise, manufacturer's stock, capital invested in business, household goods, vessels, pianos, horses and carriages, sewing machines, watches, etc., and any and all other personal property taxable under the laws of Wisconsin. He shall also keep a record of all the vessels registered in the books of the custom house at the port of La Crosse, with the names of the owners residing in La Crosse, and the amount of the interest held by each of said owners, together with all other information in relation thereto which may be serviceable in making an assessment of the vessel property owned in whole or in part by any resident of the city of La Crosse.

Recorded plats
to be kept in
tax commis-
sioner office.

SECTION 3. Said tax commissioner shall also procure and keep on file in his office all recorded plats of all lots, blocks, additions, divisions and subdivisions of lots or lands which have been duly authorized by the common council, and all other matters or information which may be available in making an assessment of the real and personal property in the said city of La Crosse. He

shall also cause to be copied in a book provided for that purpose, all complaints made in writing at any time in said office of the said tax commissioner, of excessive or erroneous assessments, either of real or personal estate, which said complaint shall be considered and disposed of by the board of assessors at their first meeting thereafter, in the order of their entry, unless otherwise ordered by said board, and shall perform such other duties as the common council may by ordinance prescribe.

SECTION 4. The common council shall at the first meeting in April in every year, or as soon thereafter as may be, elect two assessors for the said city, who shall be residents and freeholders of the city when elected and during their term of office. Said assessors shall each take the oath of office provided by law to be taken and subscribed town assessors; and said assessors, with said tax commissioner, shall constitute the board of assessors, of which board said tax commissioner shall be, *ex officio*, the president. The common council of the said city shall have power to remove from office any assessor in the said city who shall, in their opinion, be incompetent, or neglect to perform the duties of his office. The common council shall have power to fill the vacancy or vacancies caused by such removal or occurring in any manner, and the election to fill such vacancies shall be made in all respects in the same manner as herein provided for original elections to said office, and the assessor so elected to fill vacancies shall hold their office for the unexpired term. Said assessors shall, as soon after their election as practicable, under the direction of said tax commissioner, proceed to examine and determine the valuation of all taxable real and personal estate within the city; and schedules or rolls of all the taxable real estate in said city, and also a list of the names of all persons assessed for personal property in said city, shall be furnished by the said tax commissioner to the said assessors to aid them in the performance of their duties, and upon which they shall enter their valuations; and said assessment rolls shall be fully completed, and filed in the office of the said tax commissioner within the time provided by law for the completion of the same. The said assessors, in the listing, assess-

Shall elect two assessors.

ment, and valuation of real and personal property liable to taxation in the city, and in the review, equalization and correction of their assessments, shall proceed in the manner prescribed by the general laws of this state, except as otherwise provided for in this act. Where there are buildings upon any lot or parcel of land, the value of the same shall be set forth in a separate column. The assessors may if they deem it advisable, assess any lot or tract of land in such parcels or such subdivisions as they may deem proper, but it shall not be necessary to enter the name of the owner opposite to any tract or parcel of land.

To give notice on receipt of the roll.

Section 5. On receipt of the rolls of the several assessors, with their valuations and assessments of real and personal property, the tax commissioner shall give notice by publication in the official paper of said city for ten days that on a certain day therein named, the assessment roll will be open for examination by the taxable inhabitants thereof, and the tax commissioner and assessors shall make all necessary additions to such roll, and correct the same by changes in valuation or description, so as to make the roll as perfect as possible. Any act done by a majority of the board of assessors, shall have the same force and effect as if done by the tax commissioner and all the assessors appointed under this act. After the corrections are made, the tax commissioner shall submit the corrected assessment rolls to the board of review. Section 6. The

What constitutes the board of review.

mayor, city clerk, city attorney, tax commissioner and assessors shall constitute the board of review for said city. Said board shall meet annually at the time fixed by the laws of the state, and 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, except as may be otherwise provided in this act. Notice of the time and place of the meeting of such board of review, signed by the city clerk, shall be published for ten days in the official paper of the city, prior to the day of such meeting. The concurrence of a majority of the board shall be sufficient to decide any question to be passed upon by the board of review.

Section 4. And said chapter 7, is further amended by prefixing to section 28, thereof the following words, to-wit: "If it shall appear to the assessors that any lot or parcel of land was omitted in the assessment roll of either or both of the two preceding years, and that the same was then liable to taxation, they shall, in addition to the assessment for that year, assess the lot or tract so omitted, for such years in which it shall have been so omitted, at the just value thereof, noting the years when such omission occurred, and such assessment shall have the same force and effect as it would have had if made in the years when the same was omitted. And the common council shall, in addition to the taxes for the current year levy such taxes upon such lot or tract as the same would have been chargeable with had not the same been omitted, and such taxes shall be collected as other taxes or assessments are for the current year. All land shall be subject to taxes that may have been omitted, in whatsoever hands they may have come. So that the whole section, when amended, shall read as follows: Section 28. If it shall appear to the assessors that any lot or parcel of land was omitted in the assessment roll of either or both of the two preceding years, and that the same was then liable to taxation, they shall, in addition to the assessment for that year, assess the lot or tract so omitted, for such year or years in which it shall be so omitted, at the just value thereof, noting the years when such omissions occurred, and such assessment shall have the same force and effect as it would have had if made in the year when the same was omitted; and the common council shall, in addition to the taxes for the current year, levy such taxes upon such lot or tract as the same would have been chargeable with had not the same been so omitted and such taxes shall be collected as other taxes or assessments are for the current year. Should the tax or assessment of any parcel of land be set aside or declared void by reason of defect or informality in the assessing, levying, selling or conveying the same, but not affecting the equity and justice of the tax itself, the common council shall cause the tax or assessment so set aside or declared void to be re-levied in such manner as they shall by resolution direct; provided, that if the

Chapter 7 further amended.

defect was in the assessment the same shall again be assessed at such time as the common council may direct, and the said tax or assessment, so re-assessed or re-levied shall be and continue a lien upon said lot or tract, and shall be collected as other taxes and assessments are collected under this act."

Subdivision 1,
of chapter 4,
amended.

SECTION 5. Subdivision 1, of chapter 4, of the said charter, is hereby amended by inserting after the words, "to license and regulate," at the beginning of such section, the words, "roller skating rinks and roller coasting rinks and establishments where roller coasting apparatus is set up and operated."

Subdivision 9,
of chapter 4,
amended.

SECTION 6. Subdivision 9, of said chapter 4, is amended by adding thereto the following, viz.: "To provide for licensing the keeping of dogs in said city at a rate not less than one dollar and not more than two dollars for each dog. And to provide for a badge or a token to be carried by each licensed dog and for the secure muzzling of licensed dogs, and for the killing and destruction, in a summary manner, of all dogs not licensed, wherever the same may be found within the city, and to punish persons keeping unlicensed dogs."

Subdivision 11,
of said chapter
amended.

SECTION 7. Subdivision 11, is hereby amended by adding thereto the following: "To license and tax each and every street railway car used and propelled by animal or by other power within the city, such license or tax to be not less than five nor greater than twenty-five dollars per year for each such car. And to provide for the proper numbering and designating licensed cars and for the punishment of any person or corporation using or operating unlicensed cars. Also to regulate and license omnibuses and omnibus charges or fares in the city; and to compel railroad companies to construct and keep in repair, suitable street crossings and carriage ways over their several tracks, and place flagmen at such street crossings in said city as said common council may designate; to regulate and restrain the speed of cars in passing over said streets, and to prevent the obstruction of streets and alleys by the cars of said companies.

Subdivision 28
amended.

SECTION 8. Subdivision 28, of said chapter 4, is hereby amended by adding thereto the following:

To direct and regulate the planting and preservation of ornamental trees in the streets, alleys and public grounds of the city, and to appoint an officer whose duty it shall be to inspect all trees offered for sale for the purpose named, or to set out along or in any such alleys, streets or public grounds; to superintend the planting and culture of the same, and to perform such other duties in relation thereto as the common council may prescribe. Subdivision 19, of section 3, of chapter 4, is hereby amended by adding thereto the following words: To compel the payment of such license as the common council may fix by ordinance, resolution or otherwise, by all transient dealers in goods, wares and merchandise, occupying stores or buildings in the city and engaged in the sale of such goods at auction or otherwise. All merchants or dealers in goods or merchandise whose stock of goods has not been assessed and taxed within the city for the fiscal year during and part of which they shall be engaged in business, shall be deemed transient dealers for the purposes of this subdivision.

SECTION 9. Chapter 5, of the said charter entitled, "of the opening of streets" is hereby amended by adding thereto another section to be numbered section 33, and which shall be in the words following, viz.: "Whenever, in any proceeding which shall have been or may hereafter be instituted under this chapter, it shall be deemed advisable to abandon or discontinue any portion of the work or improvements mentioned in the petition or resolution provided for in sections 1 and 2, of said chapter, such portion or portions thereof may be omitted, abandoned or discontinued by the city attorney with the approval of the common council without prejudice to the remainder of the work embraced in such proceeding or proceedings." And for the purpose of acquiring title to any tract or tracts of real estate for either or any of the purposes mentioned in said chapter 5, whenever it shall appear that any desired title or right of way can be more advantageously secured by private purchase or contract made directly with the owners than through the proceedings provided in said chapter, the mayor, city clerk and city attorney, with the concurrence and approval of the common council shall have, and are

Chapter 5
amended.

hereby given, authority, to contract for and purchase, in the name of the city, any such desired title or premises or right of way, and take conveyances thereof to the city and to bind the city in any such conveyances by any conditions or limitations as to exempting any owner or owners from present or future liability, or adjoining property from charge or expense or special assessment for making the improvement for which such title or right of way may be desired as shall be deemed by the said officers and common council to be for the interest of the city; provided, that this act shall apply to all proceedings now pending or hereafter instituted under the said charter 5, as well as purchases that may be made without the institution of such proceedings.

Section 3
amended.

SECTION 10. Section 3, of chapter 4, is hereby amended by adding thereto a new subdivision numbered 42, and shall be in the following words: The common council shall have power, by the affirmative vote of two-thirds of its members, for due cause, to remove from office any officer or agent of the city, whether elected by the people or council or appointed by the mayor, due notice being first given to the officer or agent complained of, to appear and show cause before the common council why he should not be removed. The common council shall have power to compel any and all person or persons to appear before it and to testify on any hearing or proceeding instituted to remove from office any officer or agent under the city government for any violation of duty or violation of any of the provisions of the charter of said city or of any ordinance, rule, regulation or by-law of the common council of said city, either of omission or commission, and such violation shall be cause for removal, and for that purpose said council may make its order commanding the person or persons therein named to appear before it and testify, which order shall be certified by the clerk of said city, under the corporate seal thereof, and personally served on the person or persons therein named by delivering to each a true copy thereof. And for the purpose of compelling such appearance before it, and the giving of the testimony on such hearing or proceeding, the said common council are hereby vested with the same power and authority possessed

by any court of record in this state, and any violation, or disobedience of such order shall subject the person violating or disobeying the same to the same penalty attached by the laws of the state to the violation of and disobedience to the commands and requirements of a subpoena issued out of the court of record in this state.

SECTION 11. Section 9, of chapter 3, of the said charter as amended by chapter 173, of the laws of 1882, is hereby amended by inserting therein after the word, "printing," in the second line of said section, the words, "except job printing," and by inserting after the word, "bid," in the fifth line of said section, the words, "except for the job printing," and by adding to the end of said section 9, the following, viz: The common council shall at its first annual meeting in April in each year or as soon thereafter as practicable, cause the city clerk to advertise for sealed proposals for doing the job printing of said city, for the year then next ensuing. Bids to state the price for thousand "ems" for composition, the price per pound for paper, and the price per token for press work. Such bids shall be marked, "proposals for doing job printing," addressed to the city clerk of the city of La Crosse; shall be opened on the day advertised by the committee on printing of the common council and the contract awarded to the lowest responsible bidder, subject to the approval of the common council; provided, always, that such lowest bidder shall enter into a written contract for doing such job printing with such bond and sureties for the faithful performance of such contract as the common council may require.

Section 9, of
chapter 3,
amended.

SECTION 12. Section 2, of chapter 8, of the said charter is hereby amended by inserting therein after the word, "appointment," in the fourth line of such section, the following words, to wit: And until his successor shall be in the same manner appointed.

Section 2,
chapter 8,
amended.

SECTION 13. This act shall take effect and be in force from and after its passage.

Approved April 10, 1885.