

[No. 38, S.]

[Published April 9, 1889.]

## CHAPTER 286.

AN ACT relating to the loss or destruction of assessment and tax rolls.

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

SECTION 1. Whenever the assessment roll of any assessment district in this state shall be lost or destroyed before the second Monday of November in any year, and before the tax roll therefrom has been completed, the assessor of such assessment district shall immediately prepare a new roll and as soon thereafter as practicable make a new assessment of the property in his district. If the board of review for such assessment district shall have adjourned without day, before such new assessment is completed, such board of review shall again meet at a time fixed by the clerk of the town, city or village, not later than the fourth Monday in November, and like proceedings shall be had, as near as may be, in reference to such new assessment and assessment roll as in case of other assessments, and such clerk shall give notice of the time and place of such meeting of the board of review as is provided in section 1060, of the revised statutes. Such new assessment and assessment roll shall be deemed the assessment and assessment roll of such assessment district to all intents and purposes. In case the assessor shall fail to make such new assessment or the board of review shall fail to meet and review the same or in case any assessment roll is lost or destroyed after the second Monday in November in any year and before the tax roll therefrom is completed, or in case both the assessment roll and tax roll are lost or destroyed, then the county clerk shall make out and deliver a tax roll in manner and with like effect as provided in section 1081, of the revised statutes.

Assessment rolls when lost or destroyed, how replaced. Duty of board of review.

SECTION 2. Whenever a tax roll in any town, city, or village in this state shall be lost or destroyed before the same has been returned by the

Tax rolls, how replaced.

treasurer or sheriff holding the same, a new roll shall be prepared in like manner, and with like warrant as the first, and delivered to such treasurer or sheriff, who shall complete the collection of the taxes and return such new tax roll in the manner provided for the original tax roll.

SECTION 3. This act shall take effect and be in force from and after its passage and publication.  
Approved April 8, 1889.

[No. 127, S.]

[Published April 9, 1889.]

## CHAPTER 287.

AN ACT to amend sections 13 and 19, of chapter 377, of the laws of 1885, entitled, "An act to establish a state public school for dependent and neglected children; to appropriate certain sums of money therein named."

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

Amending sec.  
13, ch. 377, laws  
1885, state pub-  
lic school.

SECTION 1. Section 13, of chapter 377, of the laws of 1885, is hereby amended so as to read as follows: Section 13. As soon as the state public school buildings are ready for the admission of inmates, and whenever inquired of by the superintendents of the poor of any county, or of the town board of supervisors of any town in counties where the county poor system has not been adopted, and whenever there is room for one or more children in said school from any county, it shall be the duty of the superintendent of said school to notify the superintendents of the poor of such county, or the supervisors of said towns, how many children they can send to said school, that whenever there are more admissible children in the several counties, including those towns not having the county poor system, than can be so received in said school, it shall be the duty of the superintendent of said school to divide such admissions pro rata among the counties, according to the number of dependent children in each