

SEC. 29. This act shall take effect and be in force from and after its passage.

Approved May 17th, 1858.

Chapter 115.

Published May 20th, 1858.

AN ACT to amend Chapter Fifteen (15). of the Revised Statutes, in relation to the Assessment and Collection of Taxes.

The People of the State of Wisconsin, represented in Senate and Assembly, do enact as follows :

BY WHOM, AND WHERE, PROPERTY SHALL BE LISTED.

To list all property subject to taxation.

Proviso.

By whom property to be listed.

SECTION 1. Every person of full age and sound mind, not a married woman, shall list the real and personal property subject to taxation, of which such person is the owner, situate and being in the county in which he resides, and all moneys of which he is the owner, in his possession, or on deposit, subject to his order, check, or draft; and all credits due from any person, body corporate or politic, whether in or out of such county; *Provided*, That bona fide debts, owing by any person, company, or firm, may be deducted from the gross amount of moneys and credits of such person, company or firm. The property of every ward shall be listed by his guardian; of such minor, having no other guardian, by his father, if living; if his father is not living, by his mother; if neither father nor mother be living, by the person having such property in charge. The property of every wife shall be listed by her husband, if of sound mind; if not of sound mind, by herself. The property of every person for whose benefit such property is held in trust, shall be listed by the trustee. The property of every estate of a deceased person shall be listed by the executor or administrator. The property of corporations whose assets are in the hands of receivers, shall be listed by such receivers. The property of every firm, company, or corporation, shall be listed by the principal, accounting officer, partner or agent thereof. Merchants' and manufacturers'

stock, and money and credits, shall be listed specifically as such, apart from other personal property.

SEC. 2. Each person required by this act to list property shall make out and deliver to the assessor when required, a statement or statements of all real and personal property, moneys and credits, which by the provisions of this act he is required to list for taxation, either as owner or holder thereof, or as guardian, parent, husband, executor, administrator, receiver, accounting officer, or as agent of the owner, which shall be verified by the oath or affirmation of the person making the same; and if there be no real or personal property, moneys or credits which the person to whom the assessor shall deliver a notice to make out a statement of property for taxation, is by this act required to list, on his own account or on account of others, he shall set forth such fact as the case may require on the blank statement, and shall attest the same by his oath or affirmation. And any person making a false oath or affirmation under any of the provisions of this act, shall be deemed guilty of perjury, and shall be liable to be proceeded against, according to the provisions of law not [now] in force on the subject of perjury.

Every person to make out a statement of property for assessor, verified by oath.

SEC. 3. Such statement shall truly and distinctly set forth:

Perjury--punishment.

- 1st. The number of horses over one year old.
- 2nd. The number of neat cattle over one year old.
- 3rd. The number of mules and asses over one and a half years old.
- 4th. The number of sheep over six months old.
- 5th. The number of hogs over six months old; and the first day of June of the year when the statement is made, shall be taken as the time to which the ages of all animals subject to taxation shall refer.
- 6th. Every pleasure carriage of whatsoever kind.
- 7th. Every gold and silver watch.
- 8th. Every piano-forte or other musical instrument.
- 9th. All real property of whatever kind or nature which such person is by this act required to list. Such person shall be required upon the request of the assessor to exhibit to the assessor the animals or the other articles of real or personal property above enumerated.
- 10th. The goods and merchandize which such person is required to list as a merchant.

Statement—what to set forth and specify.

11th. The materials and manufactured articles which such person is required to list as a manufacturer.

12th. The money and credits required to be listed.

13th. Farming utensils, mechanics tools, law and medical books, surgical instruments and medicines.

14th. All household furniture, beds, bedding, &c., not exempted by law from taxation.

15th. The corn, hay, oats, rye, potatoes, fruits, wheat, wool, pork, bacon; and

16th. All other articles of personal property which such persons is by this act required to list.

OF THE APPRAISAL OF REAL ESTATE.

Assessor to appraise real property upon actual view of same.

SEC. 4. The assessor or assessors in each town or ward shall make out his or their assessment roll of the taxable property in the town or ward, at the time, and pursuant to the directions and provisions contained in chapter fifteen of the Revised Statutes, and shall upon actual view, make a true valuation of all real property described on such assessment roll, at the usual selling rates of similar property in the vicinity, considering the value of improvements thereon, and the quality and fertility of the soil, and the local advantages of situation; and the assessor shall not consider for the purpose of reducing the valuation of real property, that in sales of real estate, credit is usually given for a part of the purchase money thereof; but the assessor shall value all real estate by him appraised at the price he believes could be obtained therefor, one-third part money in hand, and the remainder payable at some future time or times, with legal interest thereon.

To inform owner of such appraisal.

SEC. 5. At the time of taking the list and making the valuation of each piece of real estate, it shall be the duty of the assessor to inform the owner or owners, his, her or their agent or representative, if residing within the town, or he shall leave a memorandum at his, her or their residence, of the amount at which his, her or their real estate has been appraised respectively, and of the time, when the board of equalization of the town will meet for the purpose of hearing and determining grievances, and to review, correct and equalize the roll of the town or ward.

PERSONAL PROPERTY.

Personal property—how valued.

SEC. 6. Personal property shall be valued at the usual selling prices at the time of listing, and at the

place where the same may be; but if there be no usual selling price known to the person required to fix a valuation thereon, in shall be valued at such price as is believed could be obtained therefor in money, at such time or place. Money in possession or on deposit, shall be entered in the statement at the full amount thereof; *Provided*, That depreciated bank notes, shall be entered at their current value. All credits, except those expressly exempted by this act, shall be listed for taxation; and if such credit calls for [a] specific article, for a certain number or quantity of any article or articles of property, or for [a] specific amount of labor or services; it shall be valued at the current price of such property, labor or services, at the place where payable; but nothing in this act shall be so construed as to include for taxation unliquidated credits, in the form of book accounts, when having no connection with the loaning of money. Annuities shall be valued at such price as the person listing the same believes them to be worth in money. All manufactured articles remaining unsold in the hands of the manufacturer shall be valued at the cost of the materials entering into their composition. Sheep shall be valued without reference to the value of the unshorn fleece. No person shall be required to list a greater portion of any credit than he believes to be collectable, nor any greater portion of an obligation given, for the payment of rent than the amount of the rent that shall then be actually due. In making up the credits, which any person is required to list for himself or for any other person, company or corporation, he shall be entitled to deduct from the gross amount of such credits, the bona fide debts owing by himself, such other person, company or corporation as the case may be. But no acknowledgment of indebtedness, not founded on actual consideration shall be considered a debt, within the meaning of this act. And so much only of any liability, as security for others, as the person making out the statement believes the person is legally and equitably bound to pay on account of the inability of the principal debtor, shall be deducted from credits.

MERCHANTS AND MANUFACTURERS.

SEC. 7. Every person that shall own, or hold in possession, subject to his control, any personal property When deemed a merchant—

- how to list his property.** within this State, which shall have been purchased with a view of being sold at an advanced price or profit, or which shall have been consigned to him for the purpose of being so sold, shall be held to be a merchant, and whenever he shall be required, according to the provisions of this act, to make out and deliver to the assessor a statement of his other personal property, "he shall include in such statement such personal property," appertaining to his business as a merchant; and in estimating the value thereof, the assessor shall take the average value of all such articles of personal property, which the said merchant shall have had in his possession or under his control, during the year next preceding the time of making such statement, if he shall have been so long engaged in such business, and if not so long, during the period that he shall have been so engaged; and the average value of such property shall be ascertained by estimating the amount on hand, as nearly as may be; *Provided*, That no consignee shall be required to list for taxation, the value of any property consigned to him, for the purpose of being stored or forwarded, if he shall have no interest in such property, nor in any profit to be derived from its sale. The word "person," as used in this and the four succeeding sections, shall be held to mean and include "company," "firm," or "corporation," as the sense may require.
- Proviso.**
- Explanatory.**
- Persons who commence merchandizing after first Monday in July to report under oath to assessors.** SEC. 8. Every person who shall commence merchandizing, in any town, city or village in this State, after the first Monday of July, in any year, and the average value of whose personal property so employed, shall not have been entered on the assessors list for taxation, shall report, under oath, to the clerk of the board of supervisors of the county in which he is engaged in such business, the probable amount of the average value of such personal property, intended by him to be so employed, and such amount shall be entered by said clerk, on the assessment roll of such town or city, as if the same had been entered by the proper assessor when listing property for taxation; *Provided*, That if such report shall not have been made to the said clerk of the board of supervisors, before the tenth day of November, the said clerk, in his official capacity, shall forthwith notify the clerk of the town or city in which such merchandizing is being carried on, of the amount.
- Proviso.**

of such property to be so employed and the name of the person in which such property shall be listed, and the clerk of such town or city, shall cause the same to be entered on the list of property for taxation, with the amount of tax to be collected therefrom, and such tax shall be collected in the same manner as if the entry of such property had been made by the assessor.

SEC. 9. Every person who shall purchase, receive or hold personal property for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying, or by the combination of different materials, with a view to making any profit thereby, shall be held to be a manufacturer; and such person shall, when required to make out and deliver a statement of other personal property, also state the articles purchased or held for the purpose of being used in any process of manufacturing, combining, rectifying or refining, which he shall have on hand.

When deemed a manufacturer—to make report when required.

SEC. 10. Every manufacturer, as defined in this act, shall list as part of his personal property, all engines, tools and machinery of every description, not forming any part of real property, used or designed to be used in any such process of manufacturing, combining, rectifying or refining.

Manufacturers—what to list.

SEC. 11. It shall be the duty of each township and ward assessor, on or before the first day of June, annually, to leave with each person resident in his town, of full age, and not insane, at the office, usual place of business, or residence of such person, a written or printed notice, requiring such person to make out for such assessor, a statement of the property, which by this act he is required to list, accompanied with printed forms, in blank, of the statements required of such person; and the assessor shall, at the time he delivers such notice and blank form, receive from such person the statement of his or her real and personal property, moneys and credits, and also personal property, moneys and credits in his or her hands or possession, as agent of the owner, under oath or affirmation, unless such person shall require further time to make out such statements, in which case he shall call for such statement before the fifteenth day of June; and he shall require each person to take and subscribe on such statement, on oath or affirmation, to the truth thereof,

Assessors to leave notices requiring persons to make out statements of personal property, &c.

in such form as the Secretary of State shall prescribe, which oath or affirmation, the assessor is hereby authorized and required to administer.

Persons refusing to make out statements or verify same, guilty of misdemeanor—duty of assessor in such case.

SEC. 12. In every case when any person shall refuse to make out and deliver to the assessor a statement of real and personal property, moneys and credits, as provided by this act, or shall refuse to take and subscribe, on oath or affirmation, to the truth of such statement, or any part thereof, which he is by this act required to verify by his oath or affirmation, he shall be deemed to be guilty of a misdemeanor, and liable to a fine of not less than ten dollars, nor more than fifty dollars, at the discretion of the court, to be recovered before a justice of the peace, in an action of debt; and it is hereby made the duty of the assessor, in the behalf of the town, city or ward, of which he is the assessor, to commence and prosecute said suit to final judgment; and for every such refusal, he shall be liable to a similar fine and prosecution, until he shall consent to make such oath or affirmation; or in case the owner of property is a non-resident of the town, when the assessment is made, or is unknown to the assessor, and has no resident agent known to the assessor, in whose name the said property can be taxed, the assessor shall, in every such case, proceed to ascertain the amount of real and personal property, moneys and credits subject to taxation, of which a statement shall not have been delivered to said assessor as aforesaid, as the case may require; and to enable him so to do, he is hereby authorized and required to examine on oath or affirmation, any person whom he may suppose to have knowledge of the amount or value of the property, moneys or credits which the person so refusing was required to list.

Assessment roll—when to be made out and what to contain.

SEC. 13. Each assessor, under the provisions of this act, shall complete his assessment roll, and deposit it with the town clerk of his town, or city clerk of the city, as the case may be, on or before the first Monday of July in every year, and in the manner now provided by law; and it is hereby made his further duty to set forth in his assessment roll, the full number of acres of land assessed in said roll, and the aggregate valuation of the same; also, the aggregate amount of all the personal property assessed.

SEC. 14. Every assessor who shall in any case refuse, or knowingly neglect to perform any duty required of him by this act, or who shall consent to, or connive at any evasion of its provisions, whereby any proceedings required by this act shall be prevented or hindered, or whereby any property required to be listed for taxation, shall be unlawfully exempted, or the valuation thereof be entered on the tax list, at less than its true value, shall, for every such neglect, refusal, consent or connivance, forfeit and pay to the State, not less than two hundred nor more than one thousand dollars, at the discretion of the court, to be recovered before any court of record in this State.

Fine of Assessors for neglecting or refusing to perform duty.

SEC. 15. It shall be the duty of the Secretary of State to prepare and cause to be printed the necessary forms to carry into effect the provisions of this act, and to transmit copies of such forms to the clerk of the board of supervisors of each of the counties in this State, immediately on the publication of this act; and it shall be the duty of each of said clerks to cause to be printed for the use of the assessors of the several townships in his county, such number of said blank forms as may be necessary.

Secretary of State to prepare forms and forward same to clerks of boards of supervisors.

SEC. 16. Each assessor shall take and subscribe an oath or affirmation which shall be certified by the magistrate administering the same, and attached to the return which he is now required by law to make to the county board, in the following form:

Assessors to subscribe an oath or affirmation.

"I, _____, assessor for the town of _____, in the county of _____, do solemnly swear that the return to which this is attached, contains a correct description of each parcel of real and personal property within said town, as far as I have been able to ascertain the same, and that the value attached to each parcel in said return, is, as I verily believe, the full value thereof, estimated agreeably to the rules prescribed by law for taxation of property in this State."

SEC. 17. Nothing in this act shall be so construed as to include for taxation the capital stock, track, right of way, toll-houses, depot grounds, depot buildings, or rolling stock of any railroad or plankroad company that is subject to taxation under the laws now in force.

Exempt under this act.

SEC. 18. Nothing in this act shall be so construed as to include for taxation any bank capital or bank stock that is subject to taxation under the laws now in force.

Same.

CORRECTION AND EQUALIZATION OF ASSESSMENTS.

Board of
equalizers—
meeting, duty,
and power.

SEC. 19. The chairman of the town board of supervisors and the town clerk of each town, shall, with the assessor or assessors of such town; constitute a board of equalizers of assessments on property in the town. Said board shall meet at the place where the last town or ward election was held in their town, on the first Monday of July each of every year, at nine o'clock in the forenoon. A majority of said board shall constitute a quorum for transacting the business of the meeting. The chairman of supervisors shall be chairman of the board of equalizers, and the town clerk shall be clerk of the board. Before proceeding to the transaction of any business, the members of such board present, shall take and subscribe the following oath: "You, each of you, solemnly swear, that you will review, amend and correct the assessment roll of your town, and justly equalize the value of real estate therein, according to your best judgment and discretion without fear or favor." And it shall be the duty of said board of equalizers,

1st. To examine the assessment roll of the town, for the purpose of detecting and correcting all errors in the description of lands;

2d. To supply all omissions of real estate and the valuation thereof, so that the real estate in the town shall be placed upon said roll;

3d. To ascertain whether the valuation of each piece or parcel of real estate set down on said roll bears a just relation or proportion to the valuation of other real property of the town; and they may increase or diminish the valuation of any piece or parcel so much per centum as may in their opinion be necessary to produce equitable relation between all valuations of real property in the town. Said board, at the time of equalizing valuations as last aforesaid, shall consider the complaint of any person considering himself aggrieved by the valuation put upon his real or personal property by the assessor, and shall hear such proof as the complainant may desire to submit in support of his complaint, and shall fix such value upon the property of the complainant as it shall appear from the evidence they ought, under the provisions of this act, in justice and equity to place thereon;

4th. To supply any omissions from the roll of personal property taxable in the town ; and said board shall consider any testimony which may be proffered tending to disclose any personal property taxable in said town under provisions of this act which has not been listed ; and if it shall appear that there is such property, and that the person required by law to list the same failed to do so knowingly, and with design to evade the taxation of such property, in that case the board of equalizers shall place such property upon the roll at double the valuation of the same or similar property when listed by the owner or other person required by law to list the same ; but if it shall appear that the failure to list such property was through ignorance or inadvertency, then such property shall be placed upon the roll at the same valuation of the same or similar property duly listed under requirements of this act.

SEC. 20. The mayor and city clerk of any city, with the aldermen of each ward thereof, serving as members of the county board of supervisors for the year, and the assessor or assessors of each ward, shall constitute a city board of equalizers, and shall meet at the office of the common council of the city, on the day and at the time named for the meeting of town boards of equalization, and shall proceed in all respects as by the provisions of the last preceding section town boards are required to do, so far as the same are applicable, reviewing, correcting and equalizing the assessment rolls of the several wards in the city in the order of their numbers. The mayor of the city shall be president of the city board of equalizers, and the city clerk, clerk of the same.

City board of equalizers—meeting, duty and power.

SEC. 21. All changes of assessment rolls, by town or city boards of equalization, shall be duly recorded ; of town rolls by the town clerk in the records of the town ; of city rolls by the city clerk in the city records.

Changes to be recorded.

SEC. 22. In case of the inability of the chairman of the town board of any town to attend the meetings of the town board of equalizers, or of the alderman designated in section twenty to attend the meeting of the city board, their respective places shall be supplied by some other member of the town board of supervisors or alderman of the ward, as the case may be ; and in case of the inability of the town clerk to attend as a member of the town board, as aforesaid, a clerk to the

Vacancies—how filled.

board may be appointed by the members thereof present; and in case any city clerk shall fail to attend the meetings of the city board of his city, it shall be lawful for his deputy, if there be a deputy, permanently serving in his office, to attend in his place, or if not, then the board may appoint a clerk to the city board of equalizers.

Clerks of towns or city boards to make out and certify assessment rolls to county boards.

SEC. 23. When the assessment roll of any town or ward shall have been received, corrected, equalized and completed by the town or city board of equalizers, as the case may be, the clerk of the town, or city, shall cause a full, fair and perfect copy of the same, setting forth the aggregate number of acres and the aggregate valuation thereof, as corrected by the board of equalizers, and the aggregate amount of personal property as aforesaid, and the clerk shall attach thereto a certificate signed by him that the same is a full, accurate and perfect copy of the assessment roll of the town or ward, naming the same, as made out by the assessor or assessors thereof, and revised, corrected and equalized by the town or city board of equalizers, and said certified copy shall be forthwith transmitted to the clerk of supervisors of the county for the use of the county board of equalizers.

Meeting of assessors—duty.

SEC. 24. It shall be the duty of the assessors of such town or ward, when there are more than one assessor, to designate one of their number, and of the assessors of each town or ward, when there is but one assessor, to meet at the usual place of holding the annual meeting of the county board of supervisors in his county, on the third Monday of September in each year, at 12 o'clock, M., for the purpose of equalizing the valuation of the real property between the several towns and wards of the county. When so met, said assessors shall from a county board of equalization, and shall choose one of their number as moderator, and the clerk of the county board of supervisors shall be the clerk of said board. Said board shall equalize the valuation of real estate in the several towns and wards in their county, according to the provisions of chapter fifteen of the Revised Statutes, pertaining to the equalization of assessments by the county board of supervisors.

County board. Clerks of boards of supervisors to

SEC. 25. Each clerk of the board of supervisors, shall, on or before the 2d Monday of October, annually, make out and transmit to the Secretary of State, an abstract

of all real property of each town, city and village in his county, in which he shall set forth,

1st. The number of acres, inclusive of village lots;

2d. The aggregate value of all such real property, other than village and city lots, as returned by the several assessors of his county, including all additions which shall have been made thereto, agreeably to the provisions of this act;

3d. The aggregate valuation of real property of each village and city of his county, as returned by the assessors, including such additions as shall have been made thereto; and each of the said clerks shall, at the same time, transmit to the said Secretary of State, the aggregate value of all the personal property in his county, including such additions as shall have been made thereto, in accordance with the provisions and requirements of this act.

SEC. 26. The members of the State Senate in conjunction with the Secretary of State, shall form a State board of equalization, and the State board thus constituted shall perform the duties devolving upon them, as such State board of equalization, at such time during the annual session of the Legislature, as a majority of such board may determine. And each having taken an oath, honestly and impartially, to the best of his knowledge and ability, so far as the duty devolves upon him, to equalize the valuation of real property among the several counties, town, cities and villages of the State, according to the rules prescribed by this act for valuing and equalizing the value of real property. The Secretary of State shall lay before the board the abstracts of real property transmitted to him from the several counties, and the said board shall proceed to equalize the valuation of such real property, in the manner following to wit:

1st. They shall add to the aggregate valuation of every county, which they believe to be valued below the average valuation of other counties, such per centum as will raise the same to the average valuation of all the counties of the State, according to the actual value of each as compared with other counties.

2nd. They shall deduct from the aggregate valuation of every county which they believe to be valued above the average valuation of other counties, such per centum, in each case, as will reduce the same to the aver-

make out and transmit copies of assessment rolls to Secretary of State—what to set forth.

State board of equalization.

To subscribe an oath.

Duty of Secretary of State

age valuation of all the counties of the State according to the actual value of each, as compared with other counties.

Secretary of State to transmit copies of such equalized assessment roll to clerks of boards of supervisors.

SEC. 27. It shall be the duty of the Secretary of State, immediately after the State board of equalization shall have completed their labors, to transmit to the clerk of the board of supervisors of each county of the State, a statement of the per centum to be added to or deducted from the real property of his county, and the said clerk shall forthwith proceed to add too or deduct from each parcel of real property in his county, the required per centum on the valuation thereof, as the same shall stand after having been equalized by the county board of equalization; and the valuation of real property as it shall stand after having been thus equalized by the State board, shall form the basis on which taxes shall be levied.

Secretary of State to apportion State taxes, &c.

SEC. 28. When the Secretary of State shall have ascertained the aggregate valuation of all the taxable property of the State, he shall proceed to apportion the State taxes among the several counties so that each county shall pay such proportion of said State taxes, as the aggregate valuation of all the taxable property of such county bears to the aggregate valuation of all the taxable property of the State. And the Secretary of State shall transmit a copy of such apportionment, duly certified, to the clerk of the board of supervisors of each county of the State, on or before the first day of October, annually.

Present State board to equalize the present year.

SEC. 29. The present State board of equalization shall equalize and apportion the taxes among the several counties for the present year, in manner now provided by law, and shall base such equalization and apportionment upon the returns last made to them by the several counties.

Time extended for the present year.

SEC. 30. In order that the provisions of this law may be made to apply to the present year, the time for the annual assessment for the year eighteen hundred and fifty-eight is hereby extended for not exceeding forty days from and after the time now fixed by law; *Provided*, That after the year eighteen hundred and fifty-eight the time for such annual assessment shall be the same as now provided in the Revised Statutes.

Proviso.

Repealed.

SEC. 31. All acts or parts of acts superceded by, or conflicting with, the provisions of this act are hereby repealed

SEC. 32. This act shall take effect and be in force from and after its passage.

Approved May 17th, 1858.

Chapter 116.

Published June 3d, 1858.

AN Act defining certain duties of the Bank Comptroller.

The People of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. The Bank Comptroller is hereby directed, from and after the passage of this act, to refuse to issue any circulating notes to any banking association organized under an act entitled "An Act to authorize the business of Banking," approved April 19, 1852, unless he shall have satisfactory evidence that such banking association has not been, or is not, to be organized for the purpose of issuing circulating notes merely, but was, or is to be, organized for the purpose of doing a banking business by "discounting bills, notes, and other evidences of debt, by receiving deposits, by buying and selling gold and silver bullion, foreign and inland bills of exchange, by loaning money on real and personal security, and by exercising such incidental powers as may be necessary to carry on such business," at the place where such bank purports to be located; and that the place where the business of such association is, or is to be, carried on, is an inhabited town, village or city, where the ordinary business of inhabited towns, villages or cities is transacted, and that said association has established and keeps open, during banking hours, an office of discount and deposit, for the transaction of such business and for the redemption of their circulating notes.

Certain duties of Bank Comptroller defined.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved May 15th, 1858.