

## CHAPTER 97.

[Published April 1, 1871.]

AN ACT to amend section one of chapter 93 of the general laws of 1866, which is an act to provide remedies in addition to the remedies provided by sections 100 and 101 of chapter 18 of the revised statutes, for the collection of delinquent personal property taxes.

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

SECTION 1. Section one of said chapter 93 of the laws of 1866 is hereby amended by adding at the end thereof the following words: "And the county treasurer, after one year from the time that such delinquent personal property tax was returned to his office by the treasurer of any town, village or city, upon the filing in his office of the affidavit of the sheriff, his deputy or under sheriff, stating that such tax is not collectable, shall charge the same back to such town, village or city." Amended.

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

Approved March 17, 1871.

## CHAPTER 98.

[Published April 1, 1871.]

AN ACT to amend section 75 [of chapter 155] of the general laws of 1863, relating to common schools, and to provide for the collection of taxes in certain cases.

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

SECTION 1. Section seventy-five [of chapter 155] of the general laws of 1863 is hereby amended so as to read as follows: Whenever a school district embraces a part of more than one town, it shall be the duty of Amended.  
In case school district embraces more

than one town,  
how assessed.

the town assessors of the towns so in part embraced, and they are hereby required to meet at the school house in such district on or before the Saturday next preceding the time fixed by law for the return by the town assessors of the assessment rolls to the clerk of the county board, and shall proceed to enquire and determine whether the valuation of taxable property in the assessment rolls of such towns are just, as compared with each other, and if considered not to be so, they shall determine the relative proportion of taxes to be assessed upon the real estate of the parts of such districts so lying in different towns. If the assessors cannot agree as to the valuation of the real estate of the different parts of the joint districts and the proportionate amount of tax to be assessed on each part, they shall call to their aid the supervisors of the several towns so embraced; and if the assessors and supervisors cannot determine the question, they shall call to their aid the chairman of the board of supervisors of an adjoining town, whose vote shall decide the question at issue. Each assessor or supervisor refusing or neglecting to act when applied to as above set forth, shall be liable to a penalty of twenty dollars, to be recovered by an action which may be brought and prosecuted by any person applying for relief in the matter of taxation.

How errors or  
omissions cor-  
rected.

SECTION 2. In all cases where a school district is formed of part of two or more towns, and whenever there may have been errors or omissions so as to render the school tax levied upon the property in any one of said towns irregular or illegal, and said tax shall not be paid, it shall be the duty of the district clerk, when he certifies the amount to be collected for the succeeding year, to also certify the amount so delinquent, to the clerk of said town, who shall apportion the same in the same manner as is now provided by law for taxes regularly assessed.

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

Approved March 18, 1871.