

SECTION 6. The county treasurer, after making the apportionment, shall transmit to the town treasurer of each town, without delay, the sum said town is entitled to receive under this apportionment, which shall be by him placed in the treasury of said town as a part of the general fund, to be expended for town purposes under the same restrictions that now exist in regard to the expenditure of the general fund of towns.

How license fees to be applied by towns.

SECTION 7. This act shall take effect and be in force from and after its passage and publication.

Approved March 8, 1877.

[Published March 16, 1877.]

### CHAPTER 246.

AN ACT to amend chapter 130, general laws of 1868, entitled "An act to provide for the assessment of property for taxation and the levy of taxes thereon."

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

SECTION 1. Section 25, of said chapter 130, general laws of 1868, is hereby amended so as to read as follows: Section 29. The assessors shall lay before the board of review their assessment roll of the real property and all sworn statements made by others, and valuations made by them of personal property and bank stock. The board shall, under their official oaths, carefully review and examine said roll and statements, and all valuations of real or personal property and bank stock, and shall correct any errors (apparent, in description of property or otherwise,) and for that purpose they are hereby required to hear and examine any person or persons upon oath who shall appear before them, in relation to the assessment of any property upon said roll, or in relation to any property omitted therein; and such examination shall be reduced to writing by the clerk and carefully preserved on file in his office, and if it appear that any property has been valued by the assessor too high or too low, they shall increase or lessen the same to the true valuation, according to the rules for valuing property prescribed in this act. They shall determine the correct value of any bank stock which has been valued by any officer of any bank at one price, and by the assessor at a different price. Any person who thinks the aggregate valuation of his per-

Amended.

Duty of board of review in equalizing assessments.

Persons aggrieved may appear before board and testify as to value of property.

sonal property, as fixed by the board of assessors, too high, may appear before the board of review at their annual meeting, and under oath state the true aggregate valuation of all personal property upon which he is liable to taxation, according to the provisions of this act, and if the board of review shall be satisfied of the truth of such statements, the valuation so fixed by him shall be taken by the board of review as the true aggregate valuation of his personal property, and all such statements shall be reduced to writing by the clerk and carefully preserved in his office. The clerk shall keep a careful record of all changes made and valuations determined upon by the board of review *provided, further*, that the said board of review shall and may, when (satisfied from the evidence taken that) the valuation of any property assessed is too high or too low on the assessment roll, raise or lower the same, as the case may be, whether the person assessed appears before them or not; and they may also place upon the said roll any property that they may know to be left off said roll by mistake or otherwise, and assess the same to the person to whom in right it should be assessed; *and provided further*, that in all cases if said board shall raise the amount of such assessment or [on] any property, or assess any property not on the assessment roll, the owner thereof, if a resident of such town, (or his agent if a non-resident,) shall be duly notified of such (assessment) in time, that such owner (or agent) may be heard before such board, in relation to the value thereof; *provided*, that the residence of such owner or agent shall be known to any member of said board.)

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

Approved March 8, 1877.

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[Published March 20, 1877.]

## CHAPTER 247.

AN ACT relating to and amendatory of chapter 12, of the laws of 1873, entitled "An act to provide for the improvement of Yellow river for log driving purposes."

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

Amended.

SECTION 1. Chapter 12, of the laws of 1873, is hereby amended and re-enacted as amended so as to read