

CHAPTER 140.

[Published March 28, 1862.]

AN ACT to authorize the city of Oshkosh to equalize the assessment rolls of the year 1861, of the several wards in said city.

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

Copy of assessment rolls to be made and laid before common council.

SECTION 1. The city clerk of the city of Oshkosh, in the county of Winnebago, is hereby directed and required to make a copy of the assessment rolls of the real property assessed in the several wards of said city, in and for the year 1861, as said assessment rolls were made by the several ward assessors, but said clerk shall correct any imperfect descriptions of real estate therein; which assessment rolls, so made out, corrected and prepared, shall be laid before the city board of equalization, mentioned in the next section of this act, on the day fixed by the city charter of said city for the meeting of said board of equalization for the year 1862.

Rolls to be equalized.

SECTION 2. The mayor and city clerk, with an alderman of each ward for the year, and the assessors of each ward, shall constitute such board of equalization of the city of Oshkosh for that purpose, and shall meet at the office of the common council in said city, on the day fixed by the city charter of said city of Oshkosh for the meeting of the board of equalization for the year 1862, and shall constitute a board of equalization, and shall proceed in the manner prescribed by section six of the eighth subdivision of chapter ninety-six of the private and local [general] laws of the year 1861, to review, correct and equalize the assessment rolls of the year 1861, of the real property in the several wards in said city, in like manner and extent as the city board of equalization is authorized to review, correct and equalize the same, by section six aforesaid: *provided*, that the aggregate valuation of the assessed real property of said city, as equalized, shall be of the same amount as the equalized valuation thereof of the year 1861, made pursuant to said section six aforesaid.

Clerk to add percentage.

SECTION 3. Upon the completion of the equalization directed to be made by the preceding section, the city clerk of said city of Oshkosh shall forthwith add

to said equalized valuation the same per centage which the county board of equalization of said county of Winnebago, added to the valuation of the real property of said city, at their last meeting, held for the purpose of equalizing the real property of said county; and said city clerk shall carry out, in the proper columns in said copy assessment rolls (as aforesaid required to be by him made,) opposite the description of each parcel or lot of land, the aggregate amount of the equalized valuation and per centage as aforesaid; and when so completed, said assessment rolls shall be deemed the equalized assessment rolls of said city of Oshkosh for the year 1861, on which all taxes levied and apportioned upon the real property of said city, for the year 1862, shall be computed and carried out, in like manner and with the same force and effect as if said copy assessment rolls were the originals, and taxes shall be collected thereon, and return of delinquent taxes therein made, in the same manner as in other cases; and all taxes and assessments, general or special, levied under this act, shall be and remain a lien upon the lands and tenements upon which they may be assessed, from the time of the completion of the assessment rolls made by virtue of this act. All laws that may be in force for the collection of taxes in the city of Oshkosh, by virtue of the city charter of said city, or any law of this state, shall apply to the collection of the taxes levied under and by virtue of this act.

To be deemed
the assessment
rolls of 1861.

Application of
laws.

SECTION 4. This act shall take effect and be in force from and after its passage.

Approved March 27, 1862.