

## CHAPTER 18.

[Published March 17, 1866.]

AN ACT to authorize assessors to correct errors in certain cases.

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

Correction of errors in copying assessment rolls.

SECTION 1. If any assessor of any town, city or village within this state, shall discover that any error or mistake has been made for the last preceding year in copying any assessment roll, by which the assessed valuation of any real or personal estate which was subject to taxation, has been changed, either by being increased or reduced from the original valuation as assessed and returned by such assessor to the clerk of the board of supervisors of any county, it shall be the duty of such assessor to correct such error or mistake, by adding or subtracting (as the case may be) to or from the former valuation; and the amount of such error or mistake, added to or taken from the former valuation, shall be deemed the true valuation of such property for the year in which such correction is made; and in case the assessed valuation of any property has been reduced in consequence of such error or mistake in such preceding year, such assessor shall add to the corrected valuation of such property the sum or amount which has so escaped taxation for the preceding year, and list the same as an error or omission for such year.

Applicable to roll of 1866.

SECTION 2. This act shall apply to all such errors or mistakes made in copying any assessment roll for the year 1865; and all acts and parts of acts conflicting with the provisions of this act, are hereby repealed, so far as they conflict with this act.

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

Approved March 15, 1866.