

CHAPTER 183.

[Published March 19, 1875.]

AN ACT to amend chapter 205, of the general laws of 1873, entitled, "an act relating to statistics of property exempt from taxation," as amended by chapter 299, of the general laws of 1874.

The people of the state of Wisconsin, represented in Senate and Assembly, do enact as follows:

Amended.

SECTION 1. Section one (1), of chapter two hundred and five (205), of the laws of 1873, as amended by chapter two hundred and ninety-nine (299), of the laws of 1874, is hereby amended to read as follows:

Assessors to enter description of exempt property.

"Section 1. It is hereby made the duty of all assessors throughout the state, when making out the next assessment-roll as now provided by law, to enter in books or on blanks to be procured and furnished to them, as hereinafter stated, in regular order, in the name of the owner, if known, from the best information they can obtain, a correct and pertinent description of all real and personal property now exempted from taxation by subdivisions three (3), four (4), five (5), thirteen (13,) and fourteen (14), of section two (2), of chapter one hundred and thirty (130), of the general laws of 1868, and chapters sixty-two (62), and one hundred and four (104), of the general laws of 1870, in their respective towns and wards, and omitted from the assessment-roll, together with a statement of its value, for what purpose used, the rent, if any obtained, and the reason why exempt, if ascertainable, conforming as near as practicable, in valuing such property, to all provisions of the law now existing relating to the assessment of property. When entering on such lists the right of way or track of any railroad or plank-road company, it shall be sufficient to state its length in miles, without any further detail."

Statement of value, &c.

Amended.

SECTION 2. Section five (5) is hereby amended by striking out said section and inserting the following:

Penalty for neglect.

"Section 5. In case any assessor shall neglect or refuse to comply with the provisions of this act, he shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined in a sum of not less than twenty nor more than fifty dollars."

County clerk to send messenger for returns overdue.

SECTION 3. Whenever any town, village, or city clerk shall fail in any year to return to the county

clerk within the time fixed by law, the corrected and revised lists, as required by section two (2) of this act, it shall be the duty of the county clerk of the county to send a messenger to such town, village, or city so delinquent, to procure such lists; said messenger shall be entitled to a compensation of three dollars per day and to a traveling fee of ten cents per mile for the distance necessarily traveled in the discharge of such duty. Such compensation shall be paid from the county treasury, and the amount so paid shall be charged to the town, village, or city so delinquent, and shall be certified to the clerk of such town, village, or city by the county clerk as a special county tax to be raised therein at the time of making the annual apportionment of taxes in November in each year.

Expense to be charged back to towns.

SECTION 4. Whenever the county clerk of any county shall fail to discharge the duty required by section two of this act, before the first day of October in any year, it shall be the duty of the secretary of state to dispatch a messenger to such county to procure the duplicate required by such section; and such messenger shall be entitled to a compensation of three dollars per day for such services, and a traveling fee of ten cents per mile for actual travel in the discharge of such duties. The secretary of state shall draw his warrant on the state treasury in favor of such messenger for the compensation herein provided, and shall certify the amount so paid, to the county clerk of the county so delinquent, at the time of certifying to the state tax necessary to be raised in such county, and said amount shall be a special state tax against such county, and shall be collected and returned in the same manner that other state taxes are collected and paid into the state treasury.

Secretary of state to send messenger for returns overdue.

Expense to be charged back to county.

SECTION 8 [5]. This act shall take effect and be in force from and after its passage and publication.

Approved March 5, 1875.