

law to be raised by taxation for ward purposes in the second ward of said city, a tax of not exceeding two mills on the dollar, upon all taxable property, real and personal, liable to taxation in said ward for said year. Said special tax shall be used, applied and appropriated for the purpose of paying the portion chargeable to the second ward fund, of the work authorized by this act, any balance remaining to be used for other purposes properly chargeable to said ward fund.

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

Approved February 20, 1877.

---

[Published February 24, 1877.]

## CHAPTER 26.

AN ACT to amend chapter 313 of the laws of 1876, entitled "An act to revise, consolidate and amend the charter of the city of Racine, and the several acts amendatory thereof."

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

**Amended.** SECTION 1. Section 3 of title I. of said chapter 313, of the laws of 1876, is hereby amended by inserting in the ninth line of said section after the words "Seventh street," the words "with the east boundary line of the city."

**Amended.** SECTION 2. Section 7 of title II. is hereby amended by striking out therefrom all after the words "common council."

**Amended.** SECTION 3. Section 12 of said title II. is hereby amended by striking out therefrom the last sentence, commencing with the words: "When a vacancy shall occur."

**Amended.** SECTION 4. Section 1 of title III. is hereby amended by striking out the words "enclosed in," in the fourteenth line of said section, and inserting in place thereof the words "endorsed on," and also by inserting after the words "such bond," in said fourteenth line, the words: "shall be at least double the sum named as the penalty in such bond."

**Amended—Duties of mayor.** SECTION 5. Section 2 of title III. is hereby amended to read as follows: Section 2. The mayor shall take care that the laws of the state and the ordinances of the city are duly observed and enforced, and that all

officers of the city discharge their respective duties. He shall, from time to time, give the common council such information, and recommend such measures as he may deem advantageous to the city. When present he shall preside at the meetings of the common council, and shall only vote therein on an equal division of the members present. The mayor shall be the chief executive officer of the city, and the head of the fire department and police; he may appoint as many temporary special policemen as he may deem necessary. He shall have power to administer oaths and to take acknowledgment of instruments.

SECTION 6. Section 3 of title III. is hereby amended Amended. by inserting after the word "mayor," in the sixth line of said section the words, "or of his inability to perform the duties of his office."

SECTION 7. Section 7 of title III. is hereby amended Amended. by striking out therefrom all after the words, "council shall direct," in the seventh line from the top of the page to the end of said section, and insert in place thereof the following words and sentences: "He shall collect and return all state, county, city and ward taxes and special assessments in the manner prescribed by law for town treasurers, except as herein otherwise provided. The common council shall fix his salary at a sum not to exceed fifteen hundred dollars, which shall be in full of all services by him rendered; and all fees by him collected shall be paid into the city treasury."

SECTION 8. Section 8 of title III. is hereby repealed. Repealed.

SECTION 9. Section 11 of title III. is hereby amended Amended. by inserting after the word "assessors," in the fifth line of said section, the words: "except that there shall be only one assessment roll for the whole city."

SECTION 10. Subdivision 63, at the end of section Amended. 3 of title IV., is hereby amended so as to read as follows: "63. To alter the boundaries of the wards of said city, and to increase the number thereof."

SECTION 11. Sections 1 and 2 of title V. are hereby Amended. amended so as to read as follows:

#### TITLE V.

SECTION 1. The common council shall have the power Tak  
for to take private property for public use, and to lay out, open, establish, enlarge or widen public squares, grounds, streets and alleys in manner following, viz: Any ten or more freeholders, residing in any ward, may, by petition and plat accompanying the same,

represent to the common council that it is necessary to take certain land within the ward where such petitioners reside for public use for the purpose of laying out, opening, enlarging, extending or widening any public square, ground, street or alley, setting forth in such petition and plat the courses and distances, and metes and bounds of the lands proposed to be taken, and praying that such lands may be taken for such purposes, as authorized by law. Every person signing such petition shall make and annex thereto, his affidavit that he is a resident and freeholder in said ward, and thereupon such person shall be deemed to be such freeholder and resident, and such petition shall be held as valid and of the same effect as if every such person were such resident and freeholder, although it should afterwards appear that any of such affiants were not such residents and freeholders. Persons in actual possession of lands, under the agreement for the purchase thereof, shall be held to be such freeholders within the meaning and for the purposes of this act.

Duty of council  
in taking prop-  
erty.

SECTION 2. If the common council shall deem it proper to proceed in this matter, they shall cause such petition and plat to be filed and recorded by the city clerk, in a book to be kept for that purpose, and shall, by resolution, appoint a time and place, when and where such petition shall be heard before the said common council, of which hearing notice shall be given by the city clerk, by the publication of a notice in the official paper of the city, at least ten days prior to the time so fixed for the hearing of such petition. Every such notice shall specify, as near as possible, the boundaries of the land required for the purposes of the petition, shall designate the tracts of land through which the street or other proposed improvement will extend, and the names of the owners of such tracts, as far as the same may be ascertained from the latest assessment roll of said city, and shall also contain a statement of the time and place of hearing as fixed by the common council, and a statement in substance, that all parties interested may appear at such hearing and show cause why the prayer of the petitioners should not be granted, or make objections in relation thereto. The publication of such notice shall be a sufficient notice to all persons interested in any lands affected by the proceedings, and the affidavit of the printer or foreman of such official paper of the publication of such notice, shall be prima facie evidence of the publication thereof, in all courts and places. At the time and place appointed

for such hearing, the common council shall proceed to hear said petition and all persons interested, who shall have appeared and desire to contest the same. If it shall appear to the common council that the public good will be promoted by granting such petition, they shall then and there, by resolution, direct the city attorney (or other person designated therein), to apply to the judge of the Racine county court (or in case the judge shall be interested in the land proposed to be taken, or otherwise disqualified, or be absent or sick, then to a court commissioner residing in the city, who shall be named in said resolution), for the appointment of a jury to ascertain and decide upon the necessity of the proposed improvement, and for taking therefor the lands described in such petition. Such application shall be made by the person so directed, on the Monday next succeeding the day of such hearing, or if such day shall be a public holiday, then on the Tuesday following thereafter, at 10 o'clock A. M., as near as may be, at the office of such judge.

SECTION 12. Section six of title five is hereby amended by inserting after the word "petition," in the fourth line thereof, the following words: "or any part thereof." Amended.

SECTION 13. Section 8 of title 5 is hereby amended by striking out therefrom the last six lines of said section, and insert in place thereof the words, "But in case the commissioners shall report that they have been unable to complete the assessment the common council may, by resolution, extend the time for making such a report to the next succeeding regular council meeting. The commissioners shall meet and make their assessment and conduct their proceedings, upon the premises to be taken, or at the common council chamber, and they shall have power to administer oaths in taking testimony in the case." When commission unable to complete assessment.

SECTION 14. Section 15 of title 5 is hereby repealed. Repealed.

SECTION 15. Section 19 of title 5 is hereby amended by striking out therefrom all after the words "provided, however," and insert in place thereof the following words: "That no ordinance or resolution for the vacating of any street, alley or public ground, or any part thereof, shall be adopted unless such ordinance or resolution shall have been heard before the council, and notice of such hearing shall have been given as provided in section 2 of this title. On the vacation of any street, alley or public ground, or of any part thereof, the common council shall, upon the request of any" Amended.

party interested, or may of its own motion, provide for the appointment of commissioners to assess damages and benefits, and such assessment shall have the same force and effect as assessments made upon the opening of streets.

**Amended.** SECTION 16. Section 3 of title 6 is hereby amended by striking out therefrom the words and figures "one thousand (1000)," where they occur, and insert in place thereof the words and figures, "fifteen hundred (1500)."

**Amended.** SECTION 17. Section 7 of title 6 is hereby amended by adding to the end of said section the following words: "And that the sum chargeable to any ward may be raised by a ward tax in addition to the amount authorized to be raised in such ward as an annual ward tax."

**Amended.** SECTION 18. Section 12 of title 6 is hereby amended by striking out the last sentence thereof, commencing with the words "such certificate," and insert in lieu thereof the following: "Such certificate shall, after the sale of taxes by the county treasurer, bear ten per cent. interest and be exchangeable with the city treasurer for tax certificates, on the lands sold for such special assessments, or be paid to the owner thereof, after the amount thereof shall have been received into the city treasury."

**Amended.** SECTION 19. Section 1 of title 12 of said act is hereby amended by striking out all between the words "city treasurer," in the seventh line of said section, and the words "the assessor," in the tenth line of said section, and insert in place thereof the following words, viz.: "For all services by him to be rendered, fifteen hundred dollars; to the city attorney, five hundred dollars."

**Amended.** SECTION 20. Section 1 of title 13 is hereby amended by inserting after the word "shall," in the third line of said section, the words following, viz.: "On or before the first Monday of September of each year." And also by striking out all of subdivision eight in said section, and insert in place thereof the following, viz.: "8. A sum not exceeding fifteen hundred dollars may be levied annually on the taxable property of each ward, for lighting the streets of such ward and for other ward purposes."

**Amended.** SECTION 21. Title 14 of said act is hereby repealed, and the following title inserted in place thereof, viz:

## TITLE XIV.

## ASSESSMENT AND COLLECTION OF TAXES.

SECTION 1. After the completion of the assessment and correction of the assessment-roll returned by the assessors, the city clerk shall, within the time required by law, make an aggregate abstract of the assessment and statistics required by law, and return the same to the county clerk of Racine county in pursuance with the general law; he shall also prepare a tax-roll in the usual form with appropriate columns and headings for general city, ward, special, school, and state and county taxes, on which he shall carry out opposite to the description of each parcel of land, and to the names of each person taxed the appropriate proportion of the state, county and school taxes, as certified by the county clerk of Racine county, as the apportionment of taxes against the city, and the general city, ward and special taxes and assessments levied by the common council. To such tax-roll shall be annexed a warrant signed by the mayor and city clerk, and sealed with the corporate seal of the city, directed to the city treasurer, commanding him to collect the taxes and assessments therein specified. Such tax-roll, before being delivered to said treasurer, shall be compared by the clerk with the corrected assessment-roll; and he shall append to it his certificate, that the same has been so compared by him, and that the said assessment-roll and the whole thereof has been copied by him into said tax-roll; and said tax-roll, when so certified, shall be *prima facie* evidence in any court, that the lands and persons therein named, were subject to taxation, and that the assessment was just and equal.

Assessment and collection of taxes.

SECTION 2. The city treasurer, upon receipt of the tax-roll, shall proceed to collect the taxes and assessments at the same time, as is required by law of town treasurers to collect taxes.

Duty of city treasurer in collection of taxes.

SECTION 3. The city treasurer shall, upon the receipt of the tax-roll, publish a notice in the official paper of the city and in such other local paper as he may deem proper, specifying that all taxes and assessments, whether upon real or personal property in said tax-roll, shall be paid before the last day of December of each year, and that all taxes and assessments not paid by that day will be collected by the seizure and sale of the goods and chattels of the person, company or corporation charged with such taxes and assess-

The same;

ments, and the publication of such notice shall be deemed and taken to be a demand, and failure to pay the taxes and assessments within the time limited in such notice, shall be deemed a refusal to pay the same. The city treasurer shall charge no fees for collection of taxes and assessments paid to and collected by him prior to the first day of January of each year, and shall charge and collect five per cent. upon all taxes and assessments remaining unpaid on the first day of January of each year; *provided*, that the common council shall have power to extend the time for collecting such taxes for a period not exceeding thirty days.

Seizure and  
sale of goods  
for taxes.

SECTION 4. At the expiration of the time specified for the collection of taxes the city treasurer shall proceed to collect such taxes and assessments remaining unpaid, by seizure and sale of the goods and chattels of the respective persons or corporations, and he shall have the same powers to collect such taxes and assessments, and to levy the same by distress and sale of the goods and chattels of the person owing such taxes and to sue for the same, as is, or may be given to town treasurers. And the city treasurer may make a list of such delinquent taxes on real and personal property, and attach or affix thereto his warrant directed to the chief of police of the city, requiring and commanding him to collect such taxes and assessments, of the persons or corporations liable to pay the same, by the seizure and sale of their goods and chattels. The chief of police shall proceed to collect such taxes and assessments as directed, and make return of the warrant, within the time to be specified in such warrant, to the city treasurer, and the chief of police shall have the same powers to collect and levy such taxes by distress and sale as is given to the city treasurer, and to his return he shall annex his affidavit, that after diligent inquiry, he has been unable to discover any goods or chattels belonging to persons or corporations charged with such taxes, as shall then remain unpaid on his tax list. The chief of police shall receive as compensation five per cent. collection fee upon all taxes by him collected, and in addition thereto, in case of a levy and sale, such further fees as are allowed to constables upon a levy on execution. The chief of police, before receiving such tax list, shall execute to the city treasurer a bond in such penal sum as the treasurer shall require, conditioned that he will account [for] and pay over to the treasurer all taxes by him collected, and make due return of his warrant whenever required.

**SECTION 5.** In case no goods or chattels shall be found out of which to collect the taxes on any lot or real estate, it shall be the duty of the city treasurer to make a delinquent return to the county treasurer of Racine county, of all such taxes and assessments on real estate in said city, at the time and in the manner as required by town treasurers, and at such time he shall pay over to the county treasurer all moneys collected by him belonging to said county, and all state taxes in the same manner as required by law of town treasurers.

When no goods can be found.

**SECTION 6.** It shall be the duty of the county treasurer of Racine county, and he is hereby required, when lots or pieces or parcels of land have been returned by said city treasurer for any tax or assessment authorized by law, immediately after the sale of the lands for delinquent taxes, to pay to the city treasurer the amount which may have been returned delinquent, belonging to said city, either in cash or in certificates of sale of the lots or parcels of land returned as delinquent.

Duty of county treasurer.

**SECTION 7.** The city treasurer may at any time after his return of delinquent taxes on real property, proceed in the collection of any taxes on personal property remaining unpaid, and may issue new warrants for the collection of personal property taxes to the chief of police, and may in such lists include unpaid personal property taxes for any previous years; and such taxes may be collected in the same manner as herein prescribed.

Collection of taxes on personal property.

**SECTION 8.** All directions herein given for the assessment of lands, and levying and collection of taxes and assessments, shall be deemed only directory, and no error or informality in any of the proceedings of any of the officers entrusted with the same, not affecting the substantial justice of the tax itself, shall vitiate or affect the validity of the tax so assessed.

Informalities not to vitiate validity of tax.

**SECTION 9.** After the tax-roll shall have been delivered to the city treasurer, it shall not be lawful for the common council to remit, annul or cancel any tax charged against any real or personal property, except in the following specified cases:

When remission of taxes lawful.

1st. When a clerical error shall have been made in transcribing the assessment from the assessment-roll to the tax-roll, or in the extension of the tax.

2d. When, by an error of the assessors, improvements shall have been assessed on the wrong parcel of land.

3d. When the property taxed shall be exempt from taxation.



4th. When a person has been assessed the same year for the same personal property in more than one ward.

Liability of treasurer and chief of police.

SECTION 10. The city treasurer and chief of police shall be liable, on their respective bonds, for any loss accruing by their default or negligence in the collection of taxes under the warrants directed to them.

Lands may be redeemed.

SECTION 11. Lands heretofore sold for taxes by the city treasurer may be redeemed, or tax-deeds issued thereon, as provided by the statute, by virtue of which such lands were sold by the city treasurer.

SECTION 12. This act shall be in force from and after its passage.

Approved February 20, 1877.

---

[Published February 28, 1877.]

## CHAPTER 27.

AN ACT to amend section 1, of chapter 211, of the laws of 1874, entitled, "An act relating to the purchase of stationery."

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

Amended.

Duty of superintendent of public property in purchasing stationery.

SECTION 1. Section 1 of chapter 211 of the laws of 1874, is hereby amended so as to read as follows: Section 1. It shall be the duty of the Superintendent of Public Property to provide samples of all stationery necessary for the use of the state, and keep such samples for inspection in his office, and to furnish specimens of such samples to any person requiring such specimens for the purpose of bidding for furnishing such stationery, as far as the specimens demanded are of a kind to be furnished, and to advertise in one of the newspapers in the city of Madison, the city of Milwaukee, and the city of Chicago, weekly, for four weeks, for bids for furnishing the state with the necessary stationery for the use of the state, and to let the contract for furnishing such stationery at such time and in such quantities as he shall deem necessary and proper, to the lowest bidder, who shall furnish security, satisfactory to the Superintendent of Public Property, that he will furnish such stationery according to the terms of his bid and the contract entered into in pursuance of such bid: *provided, however,* preference shall always be given to any bidder residing and doing business in the