

money shall constitute a sinking fund for the purpose of paying the bonds of the city issued to the Milwaukee, Lake Shore and Western railway company, on or before their maturity in August, 1891, and the interest growing out of said fund shall be annually used to pay the interest on said Milwaukee, Lake Shore and Western railway bonds; and the mayor shall appoint three members of the common council who, together with the city treasurer, shall constitute a committee for the purpose of investing said money, under the direction and by the approval of a two-thirds vote of all the members elect of said council; said funds to be invested in all cases in the name of the city of Appleton.

SECTION 2. This act shall take effect and be in force from and after its passage and publication. Approved March 23, 1887.

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[No. 497, A.]

[Published March 25, 1887.]

## CHAPTER 121.

AN ACT to amend chapter 227, laws of 1885, entitled, "an act to incorporate the city of White-water."

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

Elective officers defined.

SECTION 1. Section 1, of chapter 2, of chapter 227, laws of 1885, is hereby amended so as to read as follows: Section 1. The elective officers of said city shall be a mayor, a treasurer, a superintendent of schools, an assessor for the city at large, two school commissioners, one justice of the peace, one supervisor and one constable for each ward, which said officers shall hold their respective offices as follows: The mayor for the term of two years; the treasurer, superintendent of schools, assessor, supervisor and constables, for the term of one year; the aldermen, the school commissioners, the justice of the peace and the school commissioners of each ward for the term

of two years. The term of office of the said city and ward officers, excepting the superintendent of schools and school commissioners, shall commence on the first Tuesday of May next after their election. The term of office of the superintendent of schools and school commissioners shall commence on the first day of July next succeeding their election. Each of said city and ward officers shall continue in office for his respective term, and until his successor is elected or appointed and has qualified, and shall have such powers and perform such duties as are prescribed in this act, or as may be prescribed by any ordinance of said city not incompatible with this act or which may be incompatible with the nature of their respective offices.

SECTION 2. Section 2, of chapter 2, of chapter 227, laws of 1885, is hereby amended so as to read as follows: Section 2. On the first Tuesday of April in each year the electors of said city shall elect one treasurer, one superintendent of schools and one assessor, which said officers shall be qualified voters and residents of said city.

Additional officers to be elected.

SECTION 3. Section 5, of chapter 2, of chapter 227, laws of 1885, is hereby amended so as to read as follows: Section 5. There shall be elected annually one supervisor and one constable in each ward who shall hold their respective offices for the term of one year, and shall be residents and qualified electors of said ward.

Other officers to be elected.

SECTION 4. Section 6, of chapter 2, of chapter 227, laws of 1885, is hereby amended so as to read as follows: Section 6. There shall be elected at the annual election in 1885, and every two years thereafter, one mayor, who shall hold his office for the term of two years. All of said elective officers above named, except the superintendent of schools, shall be freeholders in said city, and the mayor, aldermen and assessor shall have been at the time of their election residents of said city for the term of three years.

Mayor and other officers.

SECTION 5. Section 2, of chapter 3, of chapter 227, laws of 1885, is hereby amended so as to read as follows: Section 2. All elections by the people shall be by ballot, and a plurality of votes shall constitute an election. The ballots for superintendent of schools and school commissioners shall be on a separate piece of paper, and be de-

What constitutes an election.

posited in a separate box and canvassed separately at the same time and in the same manner that votes for other city and ward officers are canvassed. All elections by the common council may be viva voce and a majority shall constitute an election. Where two or more candidates for an elective office shall receive an equal number of votes for the same office, the election shall be determined by the casting of lots in the presence of the common council, at such time and in such manner as they may direct.

All property to be subject to annual taxation.

SECTION 6. Section 5, of chapter 8, of chapter 227, laws of 1885, is hereby amended so as to read as follows: All property, both real and personal, within the city, except such as may be exempt by the laws of this state, shall be subject to annual taxation for the support of the city government and the payment of its debts and liabilities, and the same shall be assessed in the manner hereinafter provided. The assessor elected under this act shall have and possess the same power that is or may hereafter be conferred upon township assessors, except so far as they may be altered by this act; provided, however, that the common council may prescribe the forms of assessment rolls, and more fully define the duties of assessors and make such rules and regulations in relating to revising, altering or perfecting such rolls as they may from time to time deem advisable.

Complete assessment roll to be made out.

SECTION 7. SECTION 6, of chapter 8, of chapter 227, laws of 1885, is hereby amended so as to read as follows: On or before the first day of June of each year, the assessor shall make out an accurate and complete assessment roll, which shall contain a description as near as may be, of all the lands, lots or parcels of land within the city sufficient to justify the same, and also of all persons or bodies politic liable to pay taxes on personal property, and opposite to each lot or parcel of land shall be affixed the value thereof, and opposite the name of each person or body politic shall be affixed the value of personal property assessed to each. When there are any buildings or any lots or tracts of lands, the value of the same shall be set forth separately when so desired by the owners thereof. The assessor may assess any lot or tract of land in such parcels or subdivisions as he may deem proper,

but it shall be necessary to enter the name of the owner opposite to every tract, lot or parcel of land. The assessment roll shall show the taxable property both real and personal of each ward separately.

**SECTION 8.** Section 7, of chapter 8, of chapter 227, laws of 1885, is hereby amended so as to read as follows: Section 7. The mayor, the city treasurer, assessor and senior alderman of each ward shall constitute a board of review. Said board shall meet annually on the last Monday of June at the common council rooms. A majority shall constitute a quorum. Notice of the time and place of said meeting shall be posted up by the city clerk in at least three public places in each ward of the city at least six days prior to such meeting. The city clerk shall be the clerk thereof and shall keep an accurate record of all its proceedings. The board may adjourn from day to day until its business is completed. Said board of review so constituted shall have the same powers and shall be subject to the same restrictions as town boards of review under the laws of the state.

Board of review—how constituted.

**SECTION 9.** Section 8, of chapter 8, of chapter 227, laws of 1885, is hereby amended so as to read as follows: Section 8. Immediately after the final adjournment of the board of review in each year, the assessor shall return his assessment roll to the common council by depositing the same with the city clerk. The common council may supply omissions in said roll, and for the purpose of equalizing the same may alter, add to, take from and otherwise revise and correct the same, but shall not have the power to increase the amount of said roll except by the value of such real or personal property as may have been omitted by the assessor.

Return of the assessment roll to the common council.

**SECTION 10.** Section 22, of chapter 9, of chapter 227, laws of 1885, is hereby amended so as to read as follows: Section 22. All that territory now constituting school district number one of the town of Whitewater, not included within the corporate limits of the said city of Whitewater, as provided in this act, shall constitute and be a part of and be attached to the city of Whitewater for school purposes only, and when the common council of the city shall determine the

Territory constituting school district Number one.

amount of school tax for any one year and fix the rate per centum, the clerk thereof shall notify the town clerk of the town of Whitewater, in writing, of the per cent. so determined by the common council, and said town clerk shall assess the same rate upon all real and personal property within the territory hereby attached, and the town treasurer of said town shall collect the same, and in the manner of collecting other town taxes, and when collected pay the same to the city treasurer of the city of Whitewater for school purposes of the said city. The qualified electors residing in said territory hereby attached may vote for the superintendent of schools of the said city, and for school commissioners of the third ward thereof, and for that purpose shall be attached to and have the right to vote for such school officers in the third ward of said city of Whitewater.

**Poll tax.**

SECTION 11. Chapter 8, of said chapter 227, laws of 1885, is hereby amended by the addition of a new section to be numbered section 27, as follows: Section 27. The common council of said city shall have authority and it is hereby given power to tax annually each male inhabitant within the corporate limits of the city, except such persons as are by general law exempt from poll tax, between the ages of twenty-one and fifty years, a sum not to exceed one dollar and fifty cents, to be denominated a poll tax, which poll tax is to be appropriated to the improvement of the streets of said city. On or before the fifteenth day of May in each year the city clerk shall make a list of the names of all male persons over the age of twenty-one and under the age of fifty years, liable to pay such poll tax, with the amount thereof set opposite to each such person's name, and submit the same to the common council for correction. When such list is correctly made out, and on or before the first day of June in each year, the common council shall, by an order signed by the mayor and clerk, and annexed thereto, direct the same to be delivered forthwith to the city treasurer for collection. The treasurer shall forthwith proceed to collect such tax, and shall demand the same once of each person named in the list, and if any person neglect to pay the same for ten days thereafter, the treasurer shall,

in the name of the city, sue for and collect such tax, with fifty per cent. damages on the same, with cost of suit, before any justice of the peace of said city; provided, however, the common council may by resolution cause the said poll tax list to be placed in the hands of the superintendent of streets, and said superintendent of streets shall have the same power to collect and receipt for such taxes as the treasurer and shall account for such taxes by him collected in the same manner as for other moneys coming into his hands by virtue of his office, and the treasurer and superintendent of streets, while said poll tax list is in his hands for collection, shall put upon the same the names of all such persons liable to such poll tax as shall have been omitted therefrom, who shall then be liable, the same as if their names were originally placed upon such list.

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

Approved March 23, 1887.

[No. 160, A.]

[Published March 26, 1887.]

## CHAPTER 122.

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, approved August 8, 1848, and the several acts amendatory thereof," approved March 11, 1876, and the several acts amendatory thereof.

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

SECTION 1. Section 2, of title 1, of chapter 313, of the laws of 1876, is hereby amended to read as follows: Section 2. The territory included within the following boundaries and limits shall constitute the "City of Racine," to wit: Beginning at a point three miles due east from the northeast corner of the fractional southeast quar-

Boundaries of city defined.