

purposes named therein, except the sum fixed for the contingent fund, and no further appropriation by the common council shall be necessary in order to authorize the head or heads of the departments to make such expenditures, except expenditures out of the contingent fund; provided, however, that the appropriation of money by the adoption of a budget for one year shall not authorize the expenditure of any money in a succeeding year, except as hereinafter provided, but all money raised for the purposes enumerated in the budget for one year and not expended during that year shall be carried into the general fund. The foregoing provision shall not apply to the expenditure of the proceeds of bonds issued by such city.

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

Approved May 26, 1913.

No. 813, A.]

[Published May 28, 1913.

CHAPTER 313.

AN ACT to create section 925—153m of the statutes, relating to the establishment of a system of lot and block tax assessment maps and records in cities of the first class.

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

SECTION 1. There is added to the statutes a new section to read: Section 925—153m. 1. In all cities of the first class, whether organized under general or special charter, there shall be prepared, under the direction of the tax commissioner, or such other officer or officers as shall be head of the assessment department of such city, a land map of such city, to be known and designated as "The Lot and Block Map of Taxes and Assessments of the City of"

2. Said map shall be subdivided into land sections for the use to which said map is to be put as by this act provided, and the said tax commissioner shall cause the division lines of said several sections to be exhibited on said map, and said sections to be numbered on said map from number one consecutively upward for as many sections as shall appear on said map. There shall be as many of such sections in said city as the said tax commissioner shall determine. On said map there shall also be shown and delineated, in addition to the sections hereinbefore provided for, all streets, avenues, roads, boulevards, parkways and water fronts of said city, and also all blocks or parcels of land bounded by said streets, avenues, roads, boulevards, parkways and water fronts. The word "block" as used in this act designates a plot

or parcel of land such as is commonly so designated in the cities of the state and wholly embraced within the continuous lines of streets, or streets and water fronts taken together where water forms one or more of the boundaries of such plot or parcel of land.

3. The said tax commissioner shall also cause the blocks shown on said map to be numbered thereon by block numbers from one upward, commencing at the upper left-hand corner of section one on said map, and numbering the blocks thereon from left to right across the section as nearly as possible and commencing at the upper left-hand corner of each succeeding section, numbering the blocks thereon in like manner giving to the first block in each section the next consecutive number immediately following the highest block number in the preceding section; provided, however, that the tax commissioner may in his discretion make provision for future blocks in a section by omitting a sufficient quantity of consecutive block numbers to allow for the numbering of blocks in consecutive order. He shall further cause the blocks shown on said map to be divided into separate parcels to be known as "lots" according to the ownership of the several parcels of land comprising said block, as shown by the descriptions or plats used by the assessors in the last assessment of real estate in such city preceding the commencement of such map. In each of said blocks the lots shall be numbered from one numerically upward, which said number shall also be made to appear on said map; provided, that where such parcels or lots have a larger frontage than twenty-five feet the tax commissioner may in his discretion make provision for future subdivision of any parcel or lot by omitting a sufficient quantity of consecutive lot numbers to allow for the numbering of new lots created by future subdivisions in consecutive order.

4. Nothing contained in this act shall be construed as altering or changing in any way the present law relating to the ownership of land in streets, alleys, waterways, etc., by the owners of the land abutting thereon.

5. When the said lot and block map of taxes and assessments shall be completed, the same shall be certified by said tax commissioner and shall be filed in his office. Of this map at least three copies shall be made and certified as aforesaid,—one for the use of the commissioner of public works, another copy for the use of the city treasurer, and the other copy for the use of the city attorney.

6. After the said map is certified and filed as herein directed, no change shall be made in the sections, blocks, section numbers

or block numbers shown therein, except that whenever after the making of said lot and block map any new or additional blocks of land shall be formed in said city by the opening or closing of any street, avenue, road, boulevard or parkway, or otherwise, or whenever it shall become necessary to create additional sections and blocks by reason of the annexation of land to said city, there shall be delineated and entered upon such map such new additional blocks, or sections and blocks, and their numbers. Such new or additional sections shall be numbered on said map with section numbers following in consecutive order the highest section number on said map immediately previous thereto, and the blocks in such new section shall be numbered in accordance with the provisions of subsection 3 of this section. Whenever in accordance with the provisions of this section, new blocks shall be created in any section, said blocks shall be shown and numbered on said map with such of the reserved block numbers as will make the numbers of the blocks in the section as nearly consecutive in order as may be. The tax commissioner shall cause to be exhibited on said map the separate lots contained in any new block added to said map, and also the lot numbers thereof upon the general plan herein provided for. Whenever after the said map has been certified and filed, it shall be made to appear to said tax commissioner by a deed or deeds which have been filed with the register of deeds that there has been a change in ownership of any parcel of land, comprised within any one block, the boundaries of which shall not be coextensive with the boundaries of any existing lot in said block, as shown by said maps, the tax commissioner shall change the form and boundaries of lots within such block to correspond with such change in ownership, as shown by said deed or deeds. When lot boundaries have been altered by addition of adjoining land, the lots so formed shall take the number of the lot to which such addition is made, and when two or more lots are combined the lot so formed shall take the lowest lot number of the lots so combined. When a new lot shall be created in a manner different than either of the two methods above mentioned, such lot shall be given a new lot number, provided that a lot number once used to designate a parcel of land in a block shall not be used to designate a different parcel of land in such block, except in the two instances above described. The lot or lots from which land has been taken to form such new lot shall retain its then number.

7. After certification and filing of said map as aforesaid the annual assessment of real estate in said city for purposes of taxation shall be prepared under the direction and supervision of the tax commissioner so that the only descriptions on the assess-

ment roll of land in said city subject to assessment and on the tax roll prepared by the city clerk or other proper officer of said city of land in such city subject to taxes or special assessments, shall be section, block and lot number herein provided for and shown on said lot and block map of taxes and assessments.

8. The tax commissioner shall further cause to be prepared under his supervision and direction a card index of the sections, blocks and lots shown on said map arranged in numerical order. There shall be a separate card for each lot, and on each card the following entries shall be made:

- (1) The section, block and lot number;
- (2) The description of said lot commonly or last used in conveying the property composing it;
- (3) The name of the owner, if known, and date of conveyance to him;
- (4) Such other remarks or information as may be deemed helpful.

Said index shall be kept in the tax commissioner's office and an exact copy thereof shall be made and kept in the city treasurer's office.

Whenever the boundaries of a lot shall be changed, the tax commissioner shall cause a new card to be made out containing the information required above. The old card shall not be destroyed but cross reference shall be made on the old to the new card and on the new to the old card and the old card shall be filed in another file kept for that purpose in the form most convenient for future reference.

9. Whenever in such city lands shall be sold by the city treasurer or other proper official thereof for delinquent taxes or special assessments, it shall be sufficient in the sale thereof and in all proceedings therefor to describe said land by the section, block and lot number description appearing on the tax roll; but the treasurer may also in his discretion add the additional description of said land shown on the index herein above provided for.

10. The expenses incurred in carrying out the provisions of this act, including the expenses of preparation of said lot and block map and the copies thereof hereby authorized, shall from time to time as the same are incurred be verified and certified by said tax commissioner to the comptroller of said city, who shall audit the same and it shall be the duty of the treasurer to pay the respective amounts so certified and approved by the tax commissioner, when countersigned by the comptroller, to the parties entitled thereto; and the common council of such city shall provide the amounts necessary for such purpose by the levy of a

tax therefor whether or not any provisions therefor shall have been made in the budget for the fiscal year in which said work is done. The tax commissioner of such city shall employ such persons as may be necessary in the preparation of said lot and block map and the copies thereof; the number and compensation of such persons, however, to be fixed by the common council of such city and such persons to be selected in conformity with the provisions of the civil service laws applicable to temporary positions in such cities.

11. Whenever any error shall have been made in making either the maps or the indices herein provided for, such error shall be corrected by the tax commissioner, and if it shall have resulted in an error in the assessment or tax rolls of such city and the same shall be discovered at any time before the time fixed for returning taxes as delinquent, the city clerk, city treasurer, or other official in whose custody such roll or rolls may be, shall upon receiving from the tax commissioner a certificate showing that such error has been made, make the necessary corrections on said assessment and tax rolls in his or their custody, and if the tax has been paid take such steps as may be necessary to rectify the mistake. If the mistake shall not be discovered until after time for returning taxes as delinquent and a taxpayer shall be prejudiced thereby, the common council of the city shall take such action as may be necessary to save the taxpayer from loss due to such error. If during the first year this act shall be operative in any city, any person shall pay the taxes levied against any real property in said city with the intention of paying taxes on the real property owned by him and it shall afterwards appear that by reason of the description of real property on the assessment and tax rolls being only by the lot, block and section numbers herein provided for, he shall have paid the taxes on real property other than that to which he had title, and shall have failed to pay taxes on the real property to which he has title, and the error shall be discovered before the time fixed for the return of delinquent taxes, the city treasurer shall notify such person and at his request shall apply the moneys so received in payment of the taxes on the land owned by him. If the money which shall have been so paid by such person to the city treasurer shall be less than the taxes due on his land, the city treasurer shall not apply the moneys so received in payment of the taxes on such person's land until such person shall have paid to the city treasurer an amount sufficient to make up the deficiency. If the moneys which shall have been so paid by such person shall exceed the taxes due on his land, the city treasurer

shall refund to such person the excess. If the mistake of such person shall not be discovered until after the return of taxes as delinquent, the common council of such city may take such action with respect to city taxes, and the board of supervisors of the county may take such action with respect to taxes on said property returned to it as delinquent as may be necessary to save such person from loss through such mistake and to free the land of such person from any cloud on his title by reason of such unpaid taxes. If by reason of such mistake of such person his land shall be sold for taxes, such sale shall be absolutely void and shall not be effective to vest any title in the purchaser of such property.

12. Whenever in this act the words "tax commissioner" shall have been used they shall be deemed to refer and apply to the head or heads of the assessment department of any such city of the first class, whether such officer or officers be known by the name of "tax commissioner" or not.

SECTION 2. This act shall take effect and be in force from and after July 1, 1913.

Approved May 26, 1913.

No. 820, A.]

[Published May 28, 1913.

CHAPTER 314.

AN ACT to create subdivision (74) of section 925—52 of the statutes, relating to powers of the common councils of cities.

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

SECTION 1. There is added to section 925—52 of the statutes a new subdivision to read: (Section 925—52) (74) To construct and maintain dams, sluiceways, and any other structures, within or without the corporate limits of the city, whenever necessary to maintain the water level in streams, lakes and rivers, for the purpose of maintaining the water supply or water power, or to protect the city from damage by water. Any city may exercise the right and power to condemn any lands, leaseholds and easements that may be necessary for the purposes of this subdivision and to that end may exercise all the powers granted by sections 925—154 to 925—171, inclusive, and in the manner therein provided.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved May 26, 1913.