ness shall be incurred (while the bonded or interest bearing indebtedness of said city exceeds five per cent. of the assessed valuation of all the taxable property of said city).

No further bonded or interest bearing indebtedness shall be incurred, except as herein otherwise provided.

CHAPTER 7.

ASSESSMENT AND COLLECTION OF TAXES.

Section 1. The assessor shall assess all taxable property in said city, and shall make out the annual assessment roll for said city, in accordance with the general laws of the state, relating to the assessment of property and the duties of assessors. Immediately after such assessment roll is equalized, the same shall be verified by the oath each of said assessors as required by law, and the assessment roll or a copy thereof, shall be deposited with the city clerk. All taxes shall be collected in the manner prescribed by the laws of this state.

Section 2. If the assessors, when making their assessment, shall discover any tract, piece or parcel of land in said city was omitted in the assessment roll of either or both of the two preceding years, and was then liable to taxation, they shall in addition to the assessment of such tract, piece or parcel of land, for that year, assess the same separately for such preceding year or years, that it shall have been omitted, at the fair and just value thereof, when the same should have been so assessed in such preceding year or years, noting distinctly the year when such omission occurred, and that the same was omitted, and the reason, if any, why the same was omitted, and such assessment shall have the same force and effect as it would have had if made in the year the same was omitted, and taxes to the amount that should have been levied and paid in the year such omission occurred shall be levied and collected thereon in like manner and together with the taxes of the year in which such assessment is made, and such lands shall be subject to taxes so omitted to be assessed in whosoever hands they may come. And if the assessors when making any assessment shall discover that through the fraud, accident, mistake or negligence of any person or persons, officer or office, in making out, copying or transcribing any tax, tax roll or assessment roll for the preceding year, that any tract, piece, or parcel of land has been inserted in such tax or assessment roll for the preceding year at a less valuation than fixed upon by the assessors, or board of review, for such
preceding year, or that the amount or value of the aggregate valuation of personal
property liable to taxation of any person or persons, corporation or corporations, as
fixed by the assessors or board of review, for the next preceding year, has been altered
or changed to a less amount or value, than the amount or value as fixed by the assessors
or board of review for such preceding year, by or on account of the fraud, accident,
mistake or negligence of any person or persons, officer or officers, in making out, copy-
ing or transcribing any tax roll, tax roll or assessment roll of such preceding year, then
the assessors shall deduct the value of such piece, tract or parcel of land, or the amount
or value of such personal property as it appears from the assessment roll of such pre-
ceding year, from the true amount or value as fixed by the assessors or board of review
for such preceding year, and shall in addition to the assessment of such tract, piece or
parcel of land for that year, or in addition to the assessment to or of such person or
persons, corporation or corporations, assess the said piece, parcel or tract of land, or such
person or corporation, the amount and value of the difference as so fixed the preceding
year by the assessors or board of review, and the amount or value as it
appears on such assessment roll, or the roll of such preceding year, noting dis-
tinctly in the assessment roll the year when such alteration was made, and the amount
or difference caused or made by such alteration; and taxes to the amount that should
have been levied and paid on the same shall be levied and collected thereon in like
manner and together with the taxes of the year in which such corrected assessment is
made, and shall have the same force and effect. And all such lands, or pieces or
parcels of land shall be subject to such taxes in whosoever hands they may come, and
all persons and corporations shall be liable to pay such taxes so assessed on such per-
sonal property, and such taxes shall be collected in the same manner as other taxes.
As soon as said tax shall be levied, the common council shall cause the same to be
copied in a book provided for that purpose, setting opposite to each tract of land and
each person named such sum or sums, as may be levied upon such lot or against
such person; the said copy shall be designated as the tax roll and to it shall be ap-
pended a warrant signed by the mayor and clerk, and sealed with the corporate seal
of said city directed to the treasurer, requiring and commanding him to collect the
taxes and assessments in said roll specified. Such tax roll before being delivered to
the treasurer, shall be compared by the clerk with the assessment roll, and to it he
shall append his certificate that the same has been so compared by him and that the
said assessment roll and the whole thereof has been copied with such tax roll, and
when so certified shall prima facie evidence that the lands and persons therein
named were subject to taxation and that the assessment was just and equal.

Section 3. Upon receipt of the tax roll by the treasurer he shall proceed to collect
the taxes and assessments of said city at the same time as is required by law of town
treasurers to collect taxes.

Section 4. The city treasurer shall upon receipt of the tax roll, publish a notice in
the official paper of the city, specifying that all taxes and assessments whether upon
real or personal property in said tax roll, shall be paid on or before the fifteenth (15)
day of January next thereafter in said 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 assessments, and the
publication of such notices 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
as a refusal to pay the same. The city treasurer shall charge one per cent. fees for col-
lection of taxes and assessments paid to the fifteenth (15th) day of January in each
year, and shall charge and collect three (3) per cent. upon all taxes and assessments
paid to and collected by him, after that date; provided, that the common council shall
have power to extend the time for collecting such taxes not exceeding forty five (45)
days from the expiration of the original warrant.

Section 5. In case no goods and chattels shall be found out of which to collect taxes,
or any lot or lots, or any piece of land or property, the treasurer shall make out a list of
all the property and taxes remaining unpaid at the time required by law, and the list
so made, with his affidavit thereto attached, stating that the taxes therein contained
had not been collected, and that he had not been able to find goods and chattels out of
which to collect the taxes, shall be called "delinquent list"; and it shall be his duty to de-
liver such delinquent list to the treasurer of the county of Winnebago at such time as
is required by law; and he shall at the same time pay over to the county treasurer of
Winnebago county, all moneys collected by him belonging to said county, and taxes be-
longing to the state of Wisconsin, in the same manner as required by law of town
treasurers.

Section 6. If the city clerk in making out the annual tax roll of said city shall in
any way discover or learn that the city treasurer in any one or more of the three pre-
ceding years has failed to collect any tax upon any real estate or personal property or
both, duly assessed, levied, and charged in the tax rolls of said city for any one or more
of the said three preceding years to and against any person, company or corporation and
has also failed to return the same as delinquent tax to the county treasurer of Winnebago
county, as provided by law, then upon the filing in his office of the affidavit of the city
treasurer, so failing to collect or return said tax, and the affidavit of the said county
treasurer, or other proof showing the assessment and levying of said tax, and the fail-
ure to collect or return the same, the said clerk shall insert the amount of said tax
with the interest thereon from the first day of January in the year when the same
should have been paid, in the tax roll of said city, next after the filing of said affi-
davits or other proofs as aforesaid, in a separate column in said roll, and against the
same person, company or corporation, and the same property as the original taxes were
assessed, levied and charged to be collected as other taxes; and the said treasurer shall
have the same authority to collect said taxes, as other taxes in said roll. In inserting
the aforesaid tax, the said clerk shall give the year when the same was assessed, levied
and charged, originally.

Section 7. It shall be the duty of the county treasurer of Winnebago county, and he
is hereby required, when lots, tracts, pieces or parcels of land have been returned by
said city treasurer for any general tax of the state, or for any tax or assessment author-
ized under the provisions of this act, immediately after the sale of said delinquent lots,
tracts, pieces or parcels of land by him, to pay to the said city treasurer the amount
which may have been returned delinquent, belonging to said city in cash.

Section 8. All directions hereby given for the assessment of lands, and levying and
collection of taxes and assessments, shall be deemed only directory, and no error or in-
formality 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.

Section 9. In all cases specified in the provisions of this act, any charge or assess-
ment shall be carried out on the tax roll in a separate column, or columns, opposite to
the lot or tract upon which the same may be a lien. The treasurer shall collect or do
all other acts in regard thereto in the same manner, as in the collection of other taxes.

Section 10. Upon receiving the annual statement of state and county taxes, the
city clerk shall make out a tax roll of all the real and personal property in said city, as
required by the general laws of the state, and shall, upon a uniform percentage, calculate
and carry out in one item, opposite to each valuation in said tax roll, the amount required to be raised upon such valuation to realize in the said city, the whole amount of state, county, school and other taxes so certified, together with all the city taxes, except taxes to pay judgments and special assessments and all other taxes including taxes to pay judgments and special assessments in separate columns, opposite the valuation of the property to be charged. The city clerk shall make a duplicate of said tax roll, and upon receiving the county treasurer's receipt prescribed in section 1050 of the revised statutes, said clerk shall attach to said duplicate tax roll, a warrant substantially in the following form:

The State of Wisconsin, to ——— ———, treasurer of the city of Menasha, in the county of Winnebago:

You are hereby commanded to collect from each of the persons and corporations named in the annexed tax roll, and from the owners or occupants named of the real estate described therein, the taxes set down in such roll opposite to their respective names, and to the several parcels of land therein described; and in case any person or corporation upon whom any such sum or tax is imposed, shall refuse or neglect to pay the same, you are to levy and collect the same by distress and sale of the goods and chattels of the person or corporation so taxed; and out of the moneys so to be collected after deducting your fees you are first to pay to the treasurer of said county, on or before the last Monday of January next, the sum of ——— ——— dollars for state taxes; you are to retain and pay out as city treasurer, according to law, the sum of ——— ——— dollars; and the balance of said moneys you are required to pay to said county treasurer for county purposes, on or before the day above specified by which day you are further required to make return to said county treasurer of this warrant with said roll annexed, together with your doings thereon, as required by law.

Given my hand and the corporate seal of said city of Menasha, this ——— day of ———,

A. D. 18——.

———— ———, Mayor,

———— ———, Clerk.

Said warrant shall be signed by the mayor and clerk, and sealed with the corporate seal of said city. The said clerk shall deliver such tax roll and warrant to the city treasurer, on or before the second Monday in December, or as soon thereafter as practicable.

Section 11. The city treasurer upon receipt of such tax roll shall proceed to collect the taxes therein named in like manner as town treasurers are, or may be required to
3 do by law, and have the same powers as town treasurers, except as otherwise provided
4 in this act. The city treasurer shall receive one per centum fees upon all taxes paid to
5 him on or before the fifteenth day of January, and three per centum fees upon all
6 taxes collected after that time to be added to the amount of taxes and collected with
7 the same. He shall also receive one per centum for receiving and disbursing all other
8 moneys paid into the treasury and disbursed by him, except school money and city
9 orders. The compensation herein provided for, shall be in full for all services perform-
10 ed by said treasurer under this act or the ordinances of the city.

Section 12. All taxes and assessments, general or special levied in the city of Me-
1 nasha under and by virtue of any law of this state shall be and remain a lien upon
2 the lands and tenements upon which they may be assessed, and on all personal property
3 upon which such taxes may be assessed from the time of the receipt of the tax roll by
4 said city treasurer, and no sale or transfer of such real or personal property, and no
5 levy or sale thereof under and by virtue of any judgment, execution or attachment,
6 or other legal process, shall affect such lien upon such real or personal estate.

Section 13. All property in said city real and personal and mixed, shall be subject to
2 taxation for all purposes authorized by law excepting only such property as is or shall
3 be exempt from taxation throughout the state by general laws exempting from taxa-
4 tion, but no real estate shall be exempt from special taxes for local improvement pro-
5 vided in this act.

Section 14. The assessors shall assess all the taxable property in said city and shall
2 make out the annual assessment roll for the said city in accordance with the general
3 laws of the state relating to the assessment of property and the duties of assessors and
4 said assessment roll shall be equalized and notice thereof given at the time and manner
5 required by law, and all other general laws of the state applicable to boards of review
6 for the equalization of taxes in towns and cities shall be in force and apply to said city.
7 Immediately after such assessment roll is equalized the same shall be verified by both of
8 such said assessors as required by law and the assessment roll deposited in the office of
9 the city clerk.

Section 15. The assessors shall on or before the third Monday in July annually de-
2 liver the assessment roll so completed as provided by the preceding section. And all
3 the sworn statements and valuations of personal property, to the clerk of said city,
4 and the same shall be preserved in his office. All the general laws of the state relative
to the duties and powers of assessors and city clerks in all matters relating to the as-
essment of taxes, shall apply to and be in force in said city, except as otherwise pro-
vided in this act.

CHAPTER 8.

IMPROVEMENT OF STREETS.

Section 1. The common council of the city of Menasha, shall have power to es-
tablish the grade of streets, alleys, gutters, sidewalks, etc., of said city, and to change
and to reestablish such grade as it shall deem expedient; provided, that whenever it
shall change or alter the grade of any street the city shall be liable to any person who
shall have sustained damages by such change or alteration of grade for the damages
so sustained.

Section 2. The common council shall have power to cause sidewalks, curb stones and
gutters to be built, rebuilt, or repaired, of such material and in such manner as it may
direct, and to assess the cost thereof against the particular lot or lots in front of which
such work shall have been done. Such work may be done or required to be done with-
out any petition therefor, upon the filing with the city clerk of a plan and specifications
of the work to be so done, and the passage of an order or resolution by the common
council, describing the location of the lots or lands in front of which such work shall be
done, and naming the owners thereof, if known, and containing a description of the
work and naming the time in which it shall be done, which shall not be less than one
week from the time notice of such order or resolution shall be given, either by service of
copies thereof upon the owners of such lands personally, or by leaving a a copy with
the occupants of the building on such lot or lots, if they shall be occupied, or by publica-
tion of such order or resolution in the official paper of the city, if there be one, if not,
then in some other newspaper published in said city, or posting up in five (5) of the most
public places in said city at least one week before such work is required to be done, or
improvement made. The affidavit of the officer serving such order describing the man-
er of such service, or the affidavit of the printer, of the publication of such order, shall
be prima facie evidence of such service. If after the time mentioned for the perform-
ance of such work in such order, such work or any part thereof shall not have been
done, the common council may cause such work to be done by contract or by men in
its employ, and shall charge the particular cost of such work done in front of or contigu-