

said county to be sold on the first Monday of December, eighteen hundred and forty-one, for the taxes and charges due thereon.

§ 9. The said sale shall be conducted and notice thereof given in all respects as provided by law for the sale of lands for county taxes. Sale how conducted.

APPROVED, February 18, 1842.

AN ACT to amend an act entitled "An act to change the corporate limits and powers of the town of Green Bay."

Be it enacted by the Council and House of Representatives of the Territory of Wisconsin:

§ 1. That in addition to the property subject to taxation by the act to which this is amendatory, the president and trustees of the town of Green Bay shall have power to levy and collect annually, a tax upon the following property, to wit: all improvements on lands, town lots and real estate, and all personal property. Property made taxable.

§ 2. That all property, both real and personal, belonging to the United States, or to this Territory, to the county of Brown, or to any incorporated literary or benevolent institutions, and all property which is by law exempt from execution, shall be exempt from taxation. Property exempted.

§ 3. The tax authorized to be levied annually on real and personal estate in the said town, shall not exceed twenty-five cents on every one hundred dollars of the assessment valuation thereof, and the taxes which may be assessed and collected in each of the wards of said town, (except so much thereof as shall be applied to defray expenses common to the wards) shall be expended in making such improvements, or for such other purposes in the ward, from which the same was collected, as shall be determined by the trustees elected by such wards: *Provided always*, that in making valuation of property, the assessors shall fix such value to any lot or piece of land, to [as it would] be worth in offset for or in payment of a just debt, taking into consideration the value of any building or other improvement thereon. Amount of tax limited.
How expended

When personal property liable to distress for taxes.

§ 4. If the taxes are not paid to the treasurer on or before the last day of August, he may proceed to collect the same by distress and sale of the goods and chattels of the person charged, or of the person found in possession of the lands or town lots charged with such unpaid taxes, giving six days notice of the time and place of such sale, by written notices set up in three of the most public places in said town; and all personal estate charged with unpaid taxes, shall be subject to distress and sale for the amount of taxes chargeable thereon.

Fire engine companies, &c.

§ 5. That the president and trustees of said town shall have authority to order the formation of fire engine and hose companies, and fire hook and ladder companies, not exceeding two of each; and every of said fire engine and hose companies may contain from twenty-four to forty able bodied men; and every of said hook and ladder companies may contain from sixteen to twenty able bodied men, who shall be exempt from military duty, except in cases of insurrection or invasion.

Road tax.

§ 6. It shall be lawful for the trustees of said town to levy a road tax on the inhabitants of said town, as a poll tax, of not more than three nor less than one day's work.

Parts of former act repealed.

§ 7. That section nine of the act to which this amendatory, and parts of said act contravening the provisions of this act be and the same is hereby repealed.

PASSED February 18, 1842.

AN ACT to amend an act entitled "An act to incorporate the village of Racine."

Be it enacted by the Council and House of Representatives of the Legislative Assembly of the Territory of Wisconsin, as follows:

Property exempt from tax.

§ 1. The following property shall not be taxed by virtue of any ordinance or law adopted by the authority of the said village, in the village of Racine, namely: The property of the United States, of this Territory, of Racine county, and of all incorporated literary, benevolent, charitable and scientific institutions, and all property which is by law exempt from sale on execution.