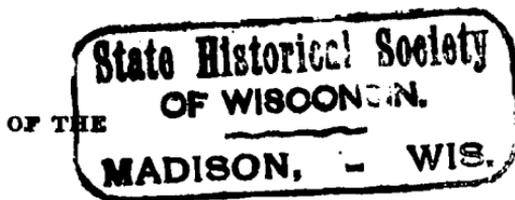


L A W S



TERRITORY OF WISCONSIN.

AN ACT to provide the means to pay the Public Debt of the Territory.

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

SECTION 1. It shall be the duty of the county assessors of the several counties, which have not adopted the provisions of an act entitled "An act to provide for the government of the several towns in this territory, and for the revision of county government," and of the town assessors of the several towns in those counties which have adopted the provisions of said act hereafter to assess all lands, town lots and out lots at their cash value, which are not exempt from taxation by the laws of the United States, or of this Territory, not including any improvements made thereon, either in building or otherwise, but including all merchandize and stock actually paid in any incorporated company separately from other property, and to enter the valuation of the same separately on their assessment rolls.

SEC. 2. For the purpose of raising a territorial revenue, there shall be annually levied in each of the counties of this Territory by the proper county authorities, upon the property subject to taxation for county purposes, in each county, a territorial tax equal in amount to a sum which would be raised by a tax of one and a half mills on the dollar, on the assessed value of the property mentioned in the first section of this act within such county, which tax shall be levied and embraced in the tax rolls and collected and paid into the county treasuries in the same manner that county taxes are in the respective counties; provided county scrip shall not be received for such tax.

Duty of Assessors.

Amt. of tax levied.

To be paid into County Treasuries. Provided.

Evidences of indebtedness to be received in payment. **SEC. 3.** All evidences of territorial indebtedness, except such as relate to the Milwaukee and Rock River Canal, which shall have been issued by authority of law, shall be received in payment of said territorial tax.

County Treasurers to pay over to territorial treasurer. **SEC. 4.** The county treasurers of the several counties shall pay over the amount of territorial tax by them received to the treasurer of the Territory and take his receipt therefor, and the Auditor of the Territory upon the presentation of such receipts, shall credit the counties respectively with the amount thereof.

County Clerks to transmit certified statements to Auditor. **SEC. 5.** It shall be the duty of the clerk of board of county commissioners and county supervisors of the several counties in this Territory, as soon as the assessment roll in their respective counties, shall be completed and corrected as provided in the first section of this act, to transmit to the auditor of the Territory a certified statement of the amount of such assessment, the aggregate number of acres of land assessed in their respective counties the assessed value of such lands and of the town lots and out lots in their respective counties exclusive of improvements thereon, the assessed value of all such improvements, and of all personal property assessed in their respective counties to be certified and returned in separate items.

Duty of Auditor. **SEC. 6.** It shall be the duty of the auditor of the territory to keep an account current with the several counties in this Territory, in which account current he shall annually charge the said counties with such sum as will correspond with the amount of territorial tax directed to be levied by this act.

Ib. **SEC. 7.** The Auditor of the Territory shall keep an account current with the Treasurer of the Territory, in which he shall charge the Treasurer with all sums paid to him by county treasurers respectively, as shall appear by such Treasurer's receipts, and he shall credit the Treasurer with all evidences of debt authorized by this act, to be received by him as vouchers, and which shall have been paid to him in pursuance of this act, which the treasurer shall present: which vouchers, when thus presented and credited, shall be cancelled by the Auditor, and reported to the next Legislative Assembly at its next annual session, by the Auditor.

What monies to be paid to territorial treasurer. **SEC. 8.** The first monies which may be returned by the collectors, collected on the county or territorial assessment of any year, shall be paid by the treasurer of each county to the Treasurer of the Territory, according to the provisions of this act.

SEC. 9. The duties herein enjoined upon the several county treasurers, shall be so considered that a departure therefrom, shall be deemed a breach of the condition of their official bonds so that they and their securities shall be liable to the Territory for any loss which may accrue therefrom; and no county treasurer shall receive any compensation for receiving or paying over any territorial tax.

Departure from duty a breach of conditions of official bond.

SEC. 10. "An act entitled an act to provide for a territorial revenue," and all other acts or parts of acts that conflict or are inconsistent with the provisions of this act, are hereby repealed: *Provided*, that said act shall continue in force for the purpose of collecting all monies due the territory, by virtue of said act.

Act repealed. Proviso.

SEC. 11. All taxes, except road taxes, levied by the board of county commissioners of those counties under the county commissioner system of government, or by the board of supervisors of those counties where real estate, not including improvements, and merchandize and stock actually paid in any incorporated company, alone is taxed, shall be based upon an estimate by them made; and the rate of taxation in each year in any such county, shall be as follows: For the payment of county charges including the expenses of courts and the fees of officers for performing duties required by law, for the support of the poor, for viewing and laying out county roads and building county bridges, and for contingent expenses, not exceeding one and a half cents on the dollar. For the support of schools, not exceeding two and a half mills on the dollar.

Tax to be based on estimate.

Amount to be levied.

SEC. 12. It shall be the duty of the Auditor of the Territory, upon application of any person to whom any appropriation payable out of the territorial treasury has been made, which has not been paid, or for which warrants have not been drawn, or his assignee, or of any person to whom an appropriation payable out of the territorial treasury may hereafter be made, or his assignee, to issue to such person warrants on the Territorial Treasurer, in such sums as such person may elect, corresponding in the aggregate amount with the amount of such appropriation, and take the receipt of such person for the amount of such appropriation.

Auditor to issue warrants of different denominations.

SEC. 13. Every person holding any territorial bonds of any description, except canal bonds, may present the same to the Auditor of the Territory whose duty it shall be, on the application of the holder of such bond, to issue to him warrants on the Treasurer

Auditor to cancel warrants, and issue others of less denominations.

of the Territory, in such sum or sums as he may request, corresponding with the amount due for principal and interest on such bonds at the time of issuing such warrants; and upon issuing such warrants, the Auditor shall take up and cancel such bond, and report it to the Legislative Assembly at its next annual session.

SEC. 14. Section twelve of an act entitled an act to amend an act entitled "An act for assessing and collecting county revenue," approved Feb. 19th, 1841, be, and the same is hereby repealed.

SEC. 15. This act shall take effect from and after its passage.

Auditor and Treasurer may take oath before whom.

SEC. 16. It shall be lawful for the Auditor and Treasurer of the Territory to take the oath, which by law they are required to take, before any person authorized by law to administer oaths, any law of this Territory to the contrary notwithstanding.

GÉORGE H. WALKER,

Speaker of the House of Representatives.

MOSES M. STRONG,

President of the Council.

APPROVED, February 24th, 1845.

N. P. TALLMADGE.

AN ACT to amend an act entitled an act to provide for the government of the several towns in this Territory, and for the revision of County Government.

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

Chairman to act as moderator.

SEC. 1. The chairman of the Board of Supervisors in each town, or in case of his absence or death, one of the assistant supervisors shall act as the chairman or moderator at all town meetings to be held in the several towns of this Territory under the act hereby amended and shall discharge all the duties imposed by law on the chairman heretofore required to be elected at such annual town meeting.

Officers to be chosen by ballot.

SEC. 2. All the officers to be elected at any town meeting except overseers of highways and fence viewers, shall be chosen by ballot, and all persons otherwise duly qualified by law to vote who shall have actually resided in any town for thirty days previous to any town meeting shall be allowed to vote at such town meeting.

Appeal from School commissioners.

SEC. 3. An appeal may be taken from any decision of the school commissioners of any town by any person who shall con-