

## AN ACT

## To amend an act entitled "an act to incorporate the village of Southport."

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

SECTION 1. It shall be the duty of the assessors of the village of Southport, during the month of May, annually, to make out an assessment roll, in which they shall set down the names of all the taxable inhabitants of said village, and the names, so far as they can ascertain, of non-residents who shall own land therein, and the description, quantity, and value of all lots and parcels of land subject to taxation in said village; and when the roll shall have been completed, it shall be certified to by the assessors as a true assessment roll of all lots and parcels of land subject to taxation in said village, and immediately deposited with the recorder of said village.

Assessment  
roll to be  
made.

Duty of re-  
corder.

SEC. 2. It shall be the duty of the recorder of said village, annually, upon receiving the assessment roll as aforesaid, to lay the same before the trustees for their consideration relative to the rate per centum of tax to be levied for the current year; and when the said trustees shall have determined the rate per centum to be taxed on the assessed value of property as contained in the assessment roll as aforesaid, it shall be the duty of the recorder, in the month of June, in each year, to make out in accordance with such determination, a schedule of all lots and parcels of land, as contained in said assessment roll, together with the names of owners thereof, when known, annexing to each lot or other parcel of land, the amount of tax which shall be chargeable on the same, agreeably to the assessment as returned, and the rate per centum of taxation, as fixed by the trustees, which schedule shall be called the tax list, and shall be recorded in a book to

Schedule and  
rate of taxa-  
tion.

be by him kept for that purpose, and said tax list, or the record thereof, shall either of them be conclusive evidence of the amount of corporation taxes assessed for the current year in which the same shall be made out and dated.

SEC. 3. It shall be the duty of the recorder to complete the tax list as aforesaid, to deliver the same to the collector of said village in the month of June, in each year, and make a record of such delivery in the book where such list shall be recorded, which record shall be conclusive evidence of such delivery, and the tax assessed on real estate shall be a lien on the same from the date of assessment, until the same shall be paid, together with all penalties and costs which may accrue thereon agreeably to the provisions of this act.

Tax list to be completed in June.

SEC. 4. Upon the receipt of the tax list aforesaid, it shall be the duty of the collector to give public notice in a newspaper published in said village, or by posting up notice in three public places in said village, that such tax list has been committed to him for collection, and that he will receive payment for taxes at his office, for the term of two months next ensuing such notice, and all taxes paid during said two months shall be subject to a deduction of five per centum upon the amount paid.

Notice to pay taxes.

SEC. 5. If the taxes are not paid to the collector within the said term, he may then proceed to collect the same by distress and sale of the goods and chattels of the person charged, giving six days' notice of the time and place of such sale, by written notices set up in three public places in said village.

When taxes may be collected by distress.

SEC. 6. In case the tax on any lot or other parcel of land shall remain unpaid on the first day of October, and no goods or chattels shall be found out of which to collect the taxes levied on any lot or lots, or other pieces of land, it shall be the duty of the collector, within ten days thereafter, to make out a general advertisement, stating that all lots or other pieces of land upon which the taxes have not been paid, will be sold by him, at a certain time and place to be therein mentioned, for the purpose of paying the taxes which may be assessed thereon, together with all costs and other liabilities

Notice of the sale of lots for taxes.

which may accrue by advertisement and sale, agreeably to the provisions of this act. Said advertisement shall be published three weeks successively, in a newspaper published in said village, if there be one, and if not, then by posting up such advertisement in three public places in said village.

When lots  
sold for taxes.

SEC. 7. On the day and at the time and place mentioned in the notice, the collector shall commence the sale of said lots and lands, and continue the same from day to day until so much thereof shall be sold as will pay the taxes, interest, and charges due, assessed, and charged thereon, agreeably to this act, and the collector shall give to the purchaser or purchasers of any such lots of land a certificate, describing the lots or lands purchased, stating the sum paid therefor, including fees, and [the] time when the purchaser will be entitled to a deed for the same; and within ten days after such

When purchaser shall be  
entitled to  
deed.

sale shall return to the treasurer a full statement of the lots and parcels of land sold, the names of the purchasers, the sums paid therefor, including fees, and of the time and place of sale, together with an affidavit of the publishing or posting the advertisement required by section six of this act; and the treasurer shall record the same in a book to be provided for that purpose; and if the person claiming the title to the lots or lands so sold and described in such certificate, shall not, within two years from the date thereof, pay to the treasurer for the use of the purchaser, his heirs or assigns, the sum mentioned in said certificate, together with the interest thereon, at the rate of twenty-five per centum per annum, from the date of such certificate, the treasurer shall, at the expiration of said two years, execute to the purchaser, his heirs, or assigns, a conveyance of the lots and lands so sold, which conveyance shall vest in the person or persons to whom the same shall be given, an absolute estate in fee simple, and the said conveyance shall be evidence that the sale was regular according to the provisions of this act, and any such conveyance to be executed by the treasurer, under his hand and [the] seal of the corporation, in the name, and on behalf of the president and trustees of the village of Southport, and the execution thereof witnessed and acknowledged as by law in other cases provided, may be given in evidence, and re-

Deed when to  
be given

corded in the same manner, and with like effect, as a deed regularly acknowledged by the grantor, may be given in evidence.

SEC. 8. In all cases before lands shall be conveyed as aforesaid, the treasurer shall advertise the same by a correct description thereof, for three months, in some paper published in said village, or by written notices, as prescribed by section six of this act, stating that all such lands or lots will be forfeited if the taxes and charges upon the same are not paid before the day mentioned.

Notice to be published of the forfeiture of lots.

SEC. 9. That all lots or lands which shall be advertised for sale, for the non payment of taxes, shall be subject to a charge of three cents for each lot or piece of land so advertised, for the first advertisement, and each lot or piece of land which shall be sold as aforesaid, shall be chargeable with the following fees: For each certificate to be given to a purchaser, of any lot of land at such sale, twelve and a half cents. For certifying the amount necessary to redeem any lot or piece of land, twelve and a half cents; and one dollar for each conveyance executed in pursuance of this act. The said fees to be paid by the persons receiving such instrument. The charge for advertising the forfeiture of a piece of land shall be ten cents for each lot or parcel.

Fees for advertising.

Fees of treasurer.

SEC. 10. That if any person who shall purchase any lot in pursuance of this act, shall pay any tax returned subsequent to such purchase, on such lot or piece of land, the person who shall redeem such lot or piece of land, shall pay to the treasurer the amount of tax, with interest, at the rate of twenty-five per cent. per annum, for the benefit of such purchaser.

Rates of interest on taxes paid.

SEC. 11. The lots and parcels of land which may be liable to be sold for the taxes assessed thereon, by said corporation for the year 1846, under the provisions of the act to which this act is amendatory, shall be sold for such taxes in the village of Southport, at such place therein, and at such time, in the month of April next, as the collector of said village shall determine; the said sale shall be advertised, and conducted, and deeds executed in pursuance of such sale in the same

Concerning time & place of sale of lots for taxes.

manner, and subject to the same provisions and restrictions required for other sales authorized by this act.

Concerning the assessment, sale and deed of lots for taxes.

SEC. 12. All taxes levied by the trustees of either ward, under the provisions of section eighteen, of the act to which this act is amendatory, and all taxes to be levied under the provisions of an act entitled "an act to authorize the president and trustees of the village of Southport to raise money, and for other purposes," approved January 20, 1844, shall be based upon the assessment roll, as made out by the village assessors, for the current year, and together with all benefits and taxes assessed under the provisions of the tenth and fifteenth sections of the act to which this act is amendatory, shall be collected, and the sales for taxes made, and deeds given, in pursuance of such sale, in the same manner, and at the same time, and be subject to the same restrictions and provisions required and authorized by this act in other cases.

Restriction of members of fire companies repealed.

SEC. 13. All that part of an act entitled "an act to amend an act to incorporate the village of Southport," approved January 26, 1844, which restricts the number of members of each fire company to twenty-five, is hereby repealed. The trustees of said village shall have power to appoint such number of firemen in said village, as they may deem necessary for the efficient organization of the fire department, and all members of fire companies in said village, shall be exempt from military duty except in cases of insurrection and invasion, and from serving as jurors in justices courts.

Firemen exempt from military duty.

SEC. 14. All such parts of the act entitled "an act to incorporate the village of Southport," approved February 9, 1841, or of the several acts amendatory to said act, as conflict with the provisions of this act are hereby repealed.

Parts of certain acts repealed.

WILLIAM SHEW,

*Speaker of the House of Representatives.*

MASON C. DARLING,

*President of the Council.*

APPROVED, February 10, 1847.

HENRY DODGE.