

## CHAPTER 3.

[Published September 24, 1862.]

AN ACT to authorize the city board of equalization of the city of Sheboygan, to make and equalize the assessment in said city, for the year 1862.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. The mayor, clerk, treasurer and assessor of the city of Sheboygan, are hereby authorized and empowered to meet on the first day of October next, as a city board of equalization, in said city; and at such meeting, after having taken the oath required by section 22, chapter 167, of the general laws of 1859, they shall equalize the assessment of new structures, new entries and personal property in said city, for the year 1862, in the manner prescribed in said section 22, and such equalized value shall be deemed the true value thereof, and shall be so returned by the assessor and be made the basis of taxation.

Authority to board of equalization.

SECTION 2. Such equalization and return shall be taken and deemed the same, to all intents and purposes, as if the said equalization had been made at the time appointed by law.

Validity of equalization.

Approved Sept. 23, 1862.

## CHAPTER 4.

[Published September 24, 1862.]

AN ACT to further explain and extend the benefits of chapter 8 of the laws of the extra session of 1861, entitled "an act to provide for the aid of volunteers in the service of the United States or of this state," approved May 25, 1861, as explained and extended by chapters 112 and 374 of the general laws of 1862, and also to provide for levying and collecting a special state tax for the purpose of extending such aid to the volunteers of this state.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. The benefits of said chapter 8 of the laws of the extra session of 1861, as explained and

Extension of benefits of volunteer aid fund.

amended by chapters 112 and 374 of the laws of the session of the legislature of 1862, are hereby extended to and shall apply to all regiments of infantry and cavalry, and batteries of artillery, raised or to be raised in this state, which have been or may hereafter be mustered into the service of the United States or of this state, which are not included in said chapter 8 of the laws of the extra session of 1861, or in the aforesaid acts of the session of 1862, amendatory or supplementary thereto.

Special tax.

SECTION 2. There shall be levied and collected for the year 1862, a special state tax of two hundred and seventy-five thousand dollars, which shall be placed in the war fund for the uses and purposes set forth in said chapter 8 of the laws of the extra session of 1861, as (*further*) amended and explained by chapters 112 and 374 of the laws of 1862, as further extended by the provisions of section one of this act.

Apportionment of tax.

SECTION 3. Said tax shall be apportioned among and assessed upon the several counties of this state, as provided by law, and such tax shall be levied upon the taxable property of this state, real and personal, and collected and paid into the treasury, as provided by law.

When to be made, &c.

SECTION 4. The secretary of state shall apportion said tax among the several counties of the state, as provided by chapter 386 of the general laws of 1860, on or before the second Monday of October next, and certify the same to the clerk of the board of supervisors of each of the several counties, as provided by law.

SECTION 5. This act shall take effect and be in force from and after its passage.

Approved Sept. 23, 1862.