

No. 67.

AN ACT to establish the boundaries of the counties of Lee, Van Buren, Des Moines, Henry, Louisa, Muscatine, and Slaughter; to locate the seats of justice in said counties, and for other purposes.

SECTION 1. *Be it enacted by the council and house of* Lee county. *representatives of the territory of Wisconsin,* That the boundaries of Lee county, shall be as follows, to wit: beginning at the main channel of the Mississippi river, due east from the entrance of Skunk river, into the same, thence up said river, to where the township line, dividing townships sixty-eight and sixty-nine north, leaves said river; thence with said line, to the range line between ranges four and five, west; thence north with said line, to the township line, between townships sixty-nine and seventy north; thence west, with said line, to the range line between ranges seven and eight west; thence south with said line, to the Des Moines river; thence down said river, to the middle of the main channel of the Mississippi river; thence up the same to the place of beginning; and the seat of justice is hereby established at the town of Fort Madison. Seat of Justice.

SECTION 2. The boundaries of the county of Van Buren shall be as follows, to wit: beginning on the Des Moines river, where the range line between ranges seven and eight, intersects said river; thence north, with said line to the township line, dividing townships seventy and seventy-one north; thence west with said line, to the range line between ranges eleven and twelve west; thence south, with said line, to the northern line of Missouri; thence east with said line, to the Des Moines river; thence down said river to the place of beginning; and the seat of justice of said county is hereby retained at the town of Farmington, until it may be changed as hereinafter provided. For the purpose of permanently establishing the seat of justice for the county of Van Buren, the qualified electors of said county, shall, at the first elections for county commissioners, vote by ballot for such places as they may see proper, for the seat of justice of said county. The returns of said election, shall, within thirty days thereafter, be made by the sheriff of the county, to the governor of the territory, and if upon examination, Seat of Justice.

the governor shall find that any one place voted for, has a majority over all other places voted for, he shall issue a proclamation of that fact, and the place so having a majority of votes, shall, from the date of such proclamation, be the seat of justice of said county. But if upon an examination of the votes, the governor shall find that no one place has a majority of the whole number of votes, polled on that question, and returned to him, he shall issue a proclamation for a new election in said county, and shall state in his proclamation the two places which were highest in vote at the preceding election, and the votes at the election so ordered, shall be confined to the two places thus named. The governor shall, in his proclamation, fix the time of holding said second election, and it shall be conducted in the same manner, and by the same officers, as conducted the election for county commissioners, and the sheriff of the county, shall within thirty days thereafter, make return of said second election to the governor, who shall thereupon issue a second proclamation, declaring which of the two places named in the first proclamation was the highest in vote, at such second election, and declaring said place from that time to be the seat of justice for Van Buren county: *provided*, that the spring term of the district court for said county, shall be held at Farmington, the present seat of justice of Van Buren county.

Des Moines.

SECTION 3. The boundaries of Des Moines county shall be as follows, to wit: beginning at the north-east corner of Lee county; thence west with the northern line of said county, to the range line between ranges four and five west; thence north with said line, to the township line dividing townships seventy-two and seventy-three north; thence east with said line, to the middle of the main channel of the Mississippi river; thence down the same to the place of beginning; and the seat of justice of said county is hereby established at the town of Burlington.

Henry.

SECTION 4. The boundaries of Henry county shall be as follows, to wit: beginning on the range line between ranges four and five west, where the township line dividing townships seventy-three and seventy-four north intersects said line; thence west with said line to the range line between ranges eight and nine; thence south with said line to the township line di-

viding townships seventy and seventy-one north; thence east with said line to the range line between ranges seven and eight west; thence south with said line to the township line dividing townships sixty-nine and seventy north; thence east with said line to the range line between ranges four and five west; thence north with said line to the place of beginning; and the seat of justice of said county is hereby established at the town of Mount Pleasant: and all the territory west of Henry is hereby attached to the same for judicial purposes.

SECTION 5. The boundaries of Louisa county shall Louisa. be as follows, to wit: beginning at the north-east corner of Des Moines county; thence west to the north-west corner of said county; thence north with the range line between ranges four and five west to the township line dividing townships seventy-five and seventy-six north; thence east with said line to the Mississippi river; thence down the same to the place of beginning; and the seat of justice of said county is hereby established at the town of Lower Wappello.

SECTION 6. The boundaries of Muscatine county Muscatine shall be as follows, to wit: beginning at the north-east corner of the county of Louisa; thence west with the northern line of said county to the range line between four and five west; thence north with said line to the township line dividing townships seventy-eight and seventy-nine north; thence east with said line to the range line between ranges one and two east; thence south with said line to the Mississippi river; thence down the main channel of the said river to the place of beginning; and the seat of justice of said county is hereby established at the town of Bloomington.

SECTION 7. The county included within the following boundaries, to wit: beginning at the north-east corner of the county of Henry; thence west to the north-west corner of the same; thence north to the township line dividing townships seventy-six and seventy-seven north; thence east with the said line to the line between ranges four and five west; thence south with the said line to the place of beginning; is hereby set off into a separate county by the name of Slaughter; and the seat of justice of said county is hereby established at the town of Astoria; and all the

territory west is hereby attached to the county of Slaughter for judicial purposes.

Each county to pay its proportion of debt.

SECTION 8. That the several counties hereby established, shall liquidate and pay so much of the debt as was due and unpaid by the original county of Des-moines, on the first day of December eighteen hundred and thirty-six, as may be their legal and equitable proportion of the same, according to the assessment value of the taxable property therein.

Approved Jan. 18, 1838.

No. 68.

AN ACT for assessing and collecting county revenue.

Sources of revenue.

SECTION 1. *Be it enacted by the council and house of representatives of the territory of Wisconsin,* That for the purpose of raising a revenue for county purposes, the board of county commissioners shall levy a tax on all lands, town lots and out lots, with the improvements thereon, not heretofore exempt from taxation by any law of the United States now in force, and on all personal property with the exception of seventy-five dollars worth of household furniture to each householder, and excepting libraries, tools of mechanics and agricultural implements; on each tavern license a sum not less than five dollars nor more than fifty dollars, to be discretionary with the board of commissioners; on each license for retailing spirituous liquors and foreign and domestic groceries, beer, ale and cider, by a less quantity than one gallon, to be drank in or about the house where such liquors are retailed, not less than one hundred dollars per annum; on each license to vend merchandise not less than ten dollars, nor more than fifty dollars per annum, discretionary with the board of commissioners; on each license for hawking wooden or brass clocks in the county, not less than one hundred nor more than three hundred dollars; on each ferry not less than five nor more than twenty dollars per annum.

Amount of tax.

SECTION 2. The commissioners shall, annually at their regular session in July, or so soon thereafter as