

the time for making payment to the State Treasurer, of the amount due from Fond du Lac county to the State, for the year eighteen hundred and fifty, is hereby extended to the second Monday of March, eighteen hundred and fifty-one.

SEC. 2. The Town Treasurers of said county are hereby authorised to collect the taxes specified in the warrants delivered, or which may be delivered to them by the Town Clerks, in the same manner that they are authorised to do by the general laws on that subject; and to make return thereof on or before the third Monday of February, eighteen hundred and fifty-one.

Treasurers to collect.

SEC. 3. This act shall take effect from and after its passage.

FREDERICK W. HORN,

*Speaker of the Assembly.*

SAMUEL W. BEALL,

*Lt. Governor and President of the Senate.*

Approved, January 22d, 1851.

An Act to authorize the assessment and collection of Taxes in the city of Milwaukee.

Chap. 6.

*The People of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. It shall and may be lawful for the common council of the city of Milwaukee to assess and levy a tax or taxes, for the several city, ward, special, and other purposes, of every kind and nature authorized by law, or the ordinances of said city, upon the real and personal property and effects by law taxable in said city; for the several city, ward, special and other purposes, sufficient in amount to pay, satisfy and discharge all demands, claims and debts, due or becoming due within the present year against said city, including also a debt against said city in a sum amounting to and equal to the interest for one year, at the rate of seven per cent. per annum upon the several sums paid into the treasury by tax payers, and by purchasers at sales for taxes heretofore assessed, for the years 1849 and 1850, and supposed to have been illegal, and also the several sums, with the same interest thereon, required by law to be raised and collected by taxation in said city, for state and county purposes, not heretofore legally assessed and collected.

Taxes may be levied.

SEC. 2. The common council of said city shall, in such manner as they may think proper, select and appoint, for each and every ward in said city, three assessors, who shall reside in the ward for which they may be selected and appointed; and in case of neglect, refusal, or any inability on the part of said assessors, or either of them, to discharge the duties of the office, the common council may revoke any such appointment and appoint others in their stead.

Assessors to be appointed.

Tax list when returnable.

SEC. 3. It shall be the duty of the said assessors, after having been duly qualified according to law, to make, before the first day of March next, a list of all taxable property within the ward for which they were appointed, with such a clear and definite description that the property may be known as nearly as practicable, as directed by the laws now in force for the assessment of taxes, and shall set opposite to each lot, or part of a lot, or piece of land, or other thing, article or commodity, in such list contained, the actual cash value thereof, as nearly as said assessor can determine; and said assessment roll shall be returned on or before the said first day of March next (or such other time as the Common Council may prescribe), to the clerk of said city, with an affidavit of the taxable property for the ward for which they were respectively appointed thereunto annexed.

Equalization.

SEC. 4. It shall be the duty of the Clerk of the Common Council, upon receiving the assessment roll as aforesaid, to lay the same before the Common Council for their consideration, and the said Council shall be a Board of Equalization, to consider the value of the property on the several lists of assessment, and, if deemed necessary, make such amendments, corrections and alterations as to them may seem proper, to produce equality of assessment, agreeably to the true value of property comparatively in the several wards; and after such equalization shall have been completed, rates per centum on the amount of the assessments in each ward, shall be levied as a tax, or taxes, for the several city, ward, special, and other purposes, and for the said unpaid debts of the said city, and the several wards thereof, and the said state and county taxes as aforesaid; and when the said Common Council shall have determined the rates per centum to be taxed on the assessed value of property as contained in the said assessment rolls, it shall be the duty of the Clerk, together with such assistance as the Council may select, under the direction of the Council, to make out in accordance with such determination, a schedule of all the property in each ward separately, as contained in such assessment rolls, annexing to each lot or other item of property, in separate columns, the amount of tax chargeable on the same, for the several purposes by this act authorized, which schedule shall be called the tax list, and shall be recorded by said Clerk, for each ward separately, in a book to be by him kept for that purpose; and said tax roll, in the ward thereof, shall be conclusive evidence of the amount of taxes assessed.

Clerk to prepare tax list.

Treasurer's warrant.

SEC. 5. It shall be the duty of the clerk to complete the tax lists of each ward, within such time as may be prescribed by the Common Council, and deliver the same to the Treasurer of the said city, together with a warrant of the Mayor for col-

lecting the same, and make a record of such delivery in a book, wherein such lists shall be recorded, or in the book containing the proceedings of the Common Council; which shall be conclusive evidence of such delivery; and the tax as assessed according to this act, on real estate, shall be a lien on such estate so taxed, until the same shall be paid, and satisfied, together with all costs and charges which may accrue thereon, agreeably to law.

SEC. 6. Upon the receipt of the tax list by the treasurer as aforesaid, who shall be the collector for all the wards, it shall be his duty, to give notice in some newspaper printed in said city, that said tax lists have been committed to him for the purpose of collecting the taxes thereon, and that he will receive payment of taxes at his office, until the first day of May then ensuing; and said notice shall also state the time and place, when and where, he will sell all lots and lands in said list contained, upon which the taxes remain unpaid, at such time; or so much thereof, as will pay and satisfy all taxes which may be assessed thereon, together with all costs, and other liabilities which shall accrue according to law, by advertisement and sale; and said notice shall be published four successive weeks.

Treasurer to give notice.

SEC. 7. Any individual subject to taxation upon personal property, conceiving himself aggrieved by over assessment of the same, may, at any time before an actual demand shall be made by the Treasurer, or his deputy or deputies, for the amount of the tax levied thereon, reduce the same, by affidavit or other satisfactory evidence before the Common Council; and he may be permitted to deduct from the true valuation or assessment thereof, the sum of all just and *bona fide* debts owing by him to other persons, and shall be assessed for the balance, if any there be.

When abatement to be made.

SEC. 8. The Treasurer shall receive in payment of such taxes, orders upon the treasury as authorized and directed by law; to be received in payment of taxes heretofore levied and collected, and shall also credit to the several lots or pieces of land, the amounts paid as taxes upon said lots or pieces of land purporting to have been assessed for the year one thousand eight hundred and forty nine, with interest thereon, at the rate of seven per cent per annum for one year; and to each tax payer the amount he may so have paid as tax upon personal property, with a like interest; and the receipts for the payments of any such sums of money, and the certificates of the same at sales for such assessments or the record of said Treasurer of such payments and sales, shall be evidence upon which, the said credits shall be allowed.

Payment how made.

**Tax Certificates.**

SEC. 9. To the purchasers, at the tax sales for the year eighteen hundred and forty nine, or their assigns, holding certificates of sale upon any lots or pieces of land sold at such sale, the Common Council (upon the surrender of such certificates) shall issue orders of the same kind, and in the same amount, (with the addition of interest thereon for one year at seven per cent,) as in the original levy and tax list for said year, may have been specified and designated. Said orders payable from, or receivable in payment of any tax levied for, the respective fund, upon which the same may be drawn.

**Delinquent lands.**

SEC. 10. In case the tax on any real estate in said tax list contained, shall remain unpaid according to the provisions and directions of this act, the Treasurer shall, on the first Monday of May next, commence the sale of said real estate, for the said taxes or such balance or remainder thereof, as may be so unpaid after deducting the credits directed by this act; which said balance or remainder, shall be carried into a separate column of the tax received before the said sale; and he shall continue the said sale from day to day, until so much thereof will be sold as will pay the taxes, interest and charges due, assessed and charged thereon; and the said Treasurer shall in all things do and conduct said sale, and give certificate of purchase to the purchasers thereof, in every respect, as directed by the law in making sales by the Treasurer of the city of Milwaukee, and shall be entitled to the same fees and compensation, and the real estate so sold shall be redeemed, and deed made for such real estate as may not be redeemed, in the same manner as provided by law; and the said deeds shall have the same force and effect. And the taxes on personal property shall be collected in the same manner as provided by law for the collection of said taxes in the said city, and the said Treasurer shall complete all such sales and collections before the first Monday of June next. The Treasurer shall bid in, for the city, all lots on which a bid has not been made sufficient to cover all taxes and expenses of sale, and issue a certificate of sale to the city for the same, in the same manner as to private individuals.

**Personal property**

**City Bonds.**

SEC. 11. It shall and may be lawful for the Common Council of said city, to issue city Bonds for a part of said debts of said city, if, in their opinion, the tax authorized by this act to be levied, and collected should be deemed burdensome and oppressive; said Bonds to bear interest not exceeding the rate of seven per centum per annum, and shall be payable in one year hereafter, and shall be paid out of the first tax levied and collected in said city.

**Treasurer's duty.**

SEC. 12. The present Treasurer of the city, or in case of his refusal, or neglect or inability to discharge the duties of his

said office, such other person as the Common Council may appoint, or as shall have been duly elected to said office, shall perform all the acts and duties required to be done by the Treasurer, as specified in this act.

SEC. 13. It shall be the duty of the Secretary of State immediately upon the passage of this act, to cause the same to be published by the public printer in a newspaper published at Madison, and the same shall be in force from and after such publication.

FREDERICK W. HORN,  
*Speaker of the Assembly,*  
SAMUEL W. BEALL,  
*Lt. Governor and President of the Senate.*

Approved January 24th, 1851.

NELSON DEWEY.

An Act to appropriate a certain sum of money to the persons therein named.

Chap. 7.

*The People of the State of Wisconsin represented in Senate and Assembly, do enact as follows :*

SECTION 1. There is hereby appropriated, to be paid out of any money in the Treasury not otherwise appropriated, to Moody Mann, Jesse Mills, Jacob Horn and Albert Holt, twenty-five dollars each, in full for travelling fees and attendance as witnesses, in the case of the contested seats of D. C. Wood and William H. Dick.

FREDERICK W. HORN,  
*Speaker of the Assembly.*  
SAMUEL W. BEALL,  
*Lt. Governor and President of the Senate.*

Approved, January 24th, 1851.

NELSON DEWEY.

An Act authorizing the collection of delinquent taxes in the county of Fond du Lac.

Chap. 8.

*The People of the State of Wisconsin represented in Senate and Assembly, do enact as follows :*

SECTION 1. The Town Clerk of the town of Calumet in the county of Fond du Lac, shall immediately upon the passage of this act, assess upon the property of said town, on the basis of the assessment roll of the year eighteen hundred and fifty, a tax of four hundred and forty-nine dollars and fifteen cents; and shall issue his warrant for the collection thereof to the Town Treasurer of said town.

SEC. 2. The Town Treasurer of the said town of Calumet, shall immediately upon the reception of the said warrant in the first