

Chap. 22.

AN ACT concerning School Districts.

Published February 29, 1854.

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

§ 1. All taxes heretofore voted by any school district, pursuant to the provisions of chapter 19 of the revised statutes, or of the act approved March 29th, 1853, entitled "an act to amend chapter nineteen of the revised statutes of this state," are hereby declared legal for all purposes: and at any time within three months after this act shall take effect, any warrant heretofore issued for the collection of any such tax to the district treasurer may be renewed for thirty days, and may thereafter be again renewed, with the consent of the proper town superintendent; or the district clerk may issue a new warrant and tax list for the collection thereof, in cases where a warrant may have already been issued therefor, either to the district treasurer or town treasurer, on which the taxes have not been fully collected, and in cases where no warrant has been issued; and at any time within three months after this act shall take effect, it shall be lawful for any school district, at any special meeting legally called, to vote a tax for any purpose authorized by law; and the same proceedings shall be had upon all such warrants and to collect all such taxes mentioned in this section as are provided in said chapter nineteen, which for that purpose is hereby revived and declared to be in full force as the same was at the date aforesaid, any law to the contrary notwithstanding. The tax list in every such case shall be based upon, and as far as practicable correspond with the assessment roll or rolls of the town or towns in which the district lies, and which were equalized last and next prior to the time when the original warrant for the collection of such tax was issued, or shall be issued.

Taxes legalized.

Warrants heretofore issued may be renewed.

Base of tax list.

§ 2. In all cases where a warrant for the collection of any such tax as is mentioned in the preceding section

Provision for cases where tax has been paid.

has been issued, and any person or persons shall have paid or shall have had collected from his, her, or their property the whole or any portion of the tax therein appearing as assessed against him, her or them, or upon any property belonging to such person or persons, the amount so paid or collected shall be credited to him, her or them, by the treasurer of the school district upon being requested by such person or persons, and upon the production of proper evidence of such payment. The affidavit or receipt of a former treasurer or personal knowledge of the acting treasurer of such payment, shall be good evidence under the provisions of this section. A credit made upon request as herein before provided, shall operate as and is hereby declared to be a perpetual bar to any and all actions heretofore or which may hereafter be commenced by the person or persons thus credited and the same may be pleaded *quasi darien* continuance, or otherwise, as the case may require; and the same be pleaded singly, or with any other proper plea to such action or actions.

Clerk to make certificate of amount of tax voted at last annual meeting.

§ 3. Hereafter, the clerk of each school district, shall, on or before the last Monday of November in each year, deliver to the town clerk of the town in which the district is situated, a certificate, verified by his affidavit, showing the amount of the tax voted at the last preceding annual meeting, and a list of all persons and corporations liable to a school district tax therein; or in case of a joint district, he shall deliver to the town clerk of each town in which any part of the district is situated a certificate so verified, showing the proportion of the tax to be assessed in that part of the district within such town, and the persons and corporations liable to a school district tax in that part of the district, which proportion shall be ascertained from the valuations contained in the last assessment rolls of the respective towns; and to enable the district clerk to ascertain the same, the town clerk of each such town, shall on demand, at any time after he has received the equalized assessment roll of his town, deliver to the district clerk of any such joint district, a certified statement of the valuation of real and personal property in that part of such district lying within his town, as the same appears from said assessment roll.

§ 4. The town clerk shall assess such tax, or the due proportion thereof, upon the real and personal property

liable thereto, placing the same in a separate column in the next assessment roll of his town, delivered to the town treasurer for collection whenever such certificate of the district clerk shall be received by him in time therefor, although after the last Monday of November. And if for any reason such tax shall not be assessed in the next assessment roll after the tax is voted, it shall be assessed in that of the next succeeding year. The tax shall, in all respects be collected or returned delinquent like other taxes, and when collected, the money shall be paid over to the town superintendent and by him to the district treasurer, like other school moneys.

Town Clerk to assess tax.

Further provisions.

§ 5. After three months from the passage of this act, the town clerk shall not be required to make out transcripts of the assessment roll for school districts; and sections two, three, and four of the act entitled "An act to amend chapter nineteen of the revised statutes of this state," approved March 29, 1853, are hereby repealed.

Sections of former act repealed.

§ 6. This act shall be published in the Weekly Argus and Democrat, printed at Madison, immediately after its passage, and shall thereupon take effect. The Secretary of State shall also forthwith, cause it to be published in each weekly newspaper printed in this state, and shall audit the accounts therefor, as provided in chapter one hundred and four of the general statutes of 1853.

Act to be published.

Approved Feb. 25, 1854.

Chap. 23.

AN ACT to authorize the election of officers in Shawanaw county and to extend the jurisdiction of the same.

Published April 29, 1854.

The people of the State of Wisconsin represented in Senate and Assembly do enact as follows:

§ 1. The qualified electors of the county of Shawanaw are hereby authorized to elect all officers to which said county is entitled at the annual town election in said

Repealed.