

is hereby made ample and sufficient in all respects, and on the completion thereof, said clerk shall give deeds for the lands then unredeemed, as he should have done if said publication had been made at the time and in the manner provided by law.

SECTION 2. So much of the provisions of section 16 <sup>Repealed.</sup> of chapter 22 of the general laws of 1859, as are inconsistent with the provisions of this act, are, for the purposes of this act only, hereby repealed.

SECTION 3. This act shall take effect and be in force from and after its passage.

Approved March 8, 1864.

## CHAPTER 122.

[Published March 12, 1864.]

AN ACT to authorize the collection of a certain school tax in school district No. 5, of the town of Fond du Lac.

*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 Fond du Lac, in the county of Fond du Lac, is hereby authorized and required to make out a copy of so much of the assessment roll of his town, for the year 1863, as pertains to or includes the taxable property, real and personal, lying and being in school district number five, of said town of Fond du Lac, and when so made out, to insert in said copy, properly computed and apporportioned upon the valuation of said real and personal property, the sum of one hundred and twenty-six dollars and five cents, being the amount of the tax voted for school purposes at the last annual meeting held in and for said school district number five.

Clerk to apporportion tax of \$126.05.

SECTION 2. Upon completing said roll, said town clerk shall make out and return thereto a warrant, directed to the treasurer of said school district number five, commanding said treasurer to collect from each of the taxable persons and corporations named in such tax list, and of the owners the real estate described therein, the several sums set opposite to the persons

Collection of tax

and corporations so named, and to the several tracts of land so described, within forty days from the date thereof, and within ten days from the date of such warrant, to personally demand such tax of the persons charged therewith in such lists, if to be found within his town; and that if any such tax shall not be paid within said ten days, to collect the same by distress and sale of property, in the same manner as town treasurers are authorized to collect town and county taxes; and the said treasurer shall execute said warrant and return the same to the said town clerk, at the expiration of the time limited therein for the collection of such tax list. Said district treasurer may execute the tax warrant aforesaid in any other district in his town, and in any other town in his county; and he shall be entitled to the same fees for his services as town treasurers are entitled to receive for similar services.

**Return of delinquent taxes.**

SECTION 3. If the district treasurer aforesaid shall be unable to collect any portion of said taxes, he shall make out and deliver to the town clerk of his town, a statement in writing, containing a description of the lots and pieces of land upon which such taxes remain so unpaid, together with the amount of tax assessed to each, and he shall make and subscribe an affidavit to such statement, before some justice of the peace or other person authorized to administer oaths, that the taxes mentioned in such statement remain unpaid, and that after diligent efforts he has been unable to collect the same.

**Collection of delinquent taxes.**

SECTION 4. The said town clerk shall, in making out the duplicate assessment roll of his town for the year 1864, enter such unpaid taxes in a separate column therein, opposite to the description of the land upon which the taxes so remain unpaid, and such taxes shall be collected in the same manner as town and county taxes are collected, and when so collected shall be paid over to the treasurer of the district in which such taxes were originally assessed.

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

Approved March 8, 1864.