Collection of taxes.

SECTION 4. Upon the receipt of said tax list and warrant, the treasurer of said town of Watertown shall proceed to collect the taxes apportioned thereon within the time commanded by said warrant; and for that purpose the said town treasurer is hereby vested with all the powers of, and shall pursue the same course prescribed by law, for town treasurers in the collection of town taxes, and shall pay out the moneys so collected by him, upon the orders of the supervisors of said town. issued for the purposes for which said tax was voted and collected.

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

Approved February 6, 1864.

CHAPTER 19.

[Published February 11, 1864.]

AN ACT to provide for a special tax in the village of Waterloo, and [to] legalize the meeting voting the same.

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

SECTION 1. The special village election held in the Special village DEUTION 1. The special village of Jefferson, and decision legalised village of Waterloo, in the county of Jefferson, and 1868. state of Wisconsin, on the 25th day of December, 1863, for the purpose of voting to raise money, by a special. tax upon the real and personal property of said village, to pay bounties to volunteers who had theretofore or who should thereafter enlist and be mustered into the military service of the United States, to the credit of the quota that had or should be assigned to the said village of Waterloo, under the then existing call of the president of the United States for three hundred thousand troops, is hereby declared legal, valid and binding upon the said village, notwithstanding any irregularities, errors, omissions or mistakes that may have occurred in the calling, notifying or holding of said election.

SECTION 2. The board of trustees of said village of Levy and collec-Waterloo, are hereby authorized and required, immediately after the passage and publication of this act, to

tion of tax.

levy and collect a special tax of one thousand and fifty dollars upon the real and personal property of said village, as exhibited by the last assessment roll thereof, said tax to be levied and collected in the same manner that other taxes are now levied and collected in said village: provided, that the warrant annexed to the tax roll shall command [the] tresurer to collect the taxes mentioned in said roll within thirty days from the date thereof; and provided, further, that if any portion of said taxes cannot be collected, the said treasurer shall return the same to the county treasurer, and the county treasurer shall proceed in relation to the same, in all respects, as now provided by law in case of other delinquent taxes.

The proceeds of the tax authorized by Application of Section 3. the preceding section, shall be used to redeem the scrip issued by the president of said village, and attested by the clerk, pursuant to the vote of a majority of the electors of said village, and in pursuance of an order made by the board of trustees of said village, at a special meeting of said board called for that purpose, held January 2d, 1864: provided, that any surplus moneys that may remain in the hands of the treasurer of said village, after paying the scrip issued as aforesaid, shall be used in defraying such expenses incurred in securing the assignment of a separate quota to said village, and in filling said quota, as has been or may hereafter be audited and allowed by said village board of trustees.

Section 4. The qualified electors of said village of village may Waterloo, shall have power at any annual or special bountles to meeting thereof, to raise by vote such sum or sums of volunteers. money as they may deem necessary for the payment of bounty to volunteers who shall enlist and be mustered into the military service of the United States, under any call for troops that may hereafter be made by the president of the United States: provided, that no greater sum than two hundred dollars shall be paid to any person so enlisting, nor shall such bounty be paid to any greater number of volunteers under any one call than shall be necessary to fill the quota assigned to said village under said call.

SECTION 5. Upon filing with the clerk of said vil- tions for that purlage the written request of at least five qualified elec- pose may be calltors of said village, requesting a special election to be called, as authorized by this act, and setting forth the quota that shall then be assigned to said village, and

proposing the amount of bounty to be paid to each volunteer, the said elerk shall immediately call a special election, and give notice thereof by posting up in at least three public places in said village, a written or printed notice of the time, (which shall not be less than five nor more than ten days from the date of said notices,) and place of holding said election, and the style of the ballot to be voted; at which time and place a poll shall be opened by the board of trustees, or any three of them, and said election when so opened, shall be conducted in the same manner and be governed by the same laws and regulations as are provided by the charter of said village in case of annual or other elections.

Levy and 'collection of tax.

Section 6. Whenever at any election held as provided for by this act, it shall appear that a majority of the votes cast is in favor of the tax proposed, the beard of trustees shall proceed immediately to levy and collect the amount of tax so voted, in all respects the same as provided by section two of this act.

Act to be favorably construed.

SECTION 7. This act shall take effect and be in force on and after its passage and publication, and shall be favorably construed in all courts and places, anything in the charter of said village of Waterloo to the contrary notwithstanding.

Approved February 9, 1864.

CHAPTER 20.

[Published February 11, 1864.]

AN ACT in relation to the collection of subscriptions made to pay bounties to volunteers, and subscriptions to support families of volunteers.

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

Powers conferred on town treasurers. SECTION 1. The same powers and duties which are conferred on town treasurers by chapter two hundred and ninety-five of the general laws of 1863, are hereby extended to treasurers of cities and incorporated villages.

SECTION 2. This act shall take effect and be in force

from and after its passage and publication.

Approved February 9, 1864.