

laws: Section 1. The board of supervisors of the several counties of this state are hereby authorized to levy and raise annually, upon the taxable property of said counties, a special county road and bridge tax, to be expended in building and repairing roads and bridges in and through said counties as hereinafter provided; *provided*, that the said supervisors shall not levy a greater sum than eight thousand dollars in any one year.

Authority of county board to levy special road taxes.

SECTION 2. Section 1 of chapter 229 of the laws of 1874, is hereby amended by striking out the words "two per centum," where they occur in the fifth line of said section, and inserting in lieu thereof, five mills on a dollar, so that when said section is so amended it will read as follows: Section 2. Any county, town,

Counties, towns, cities and villages may levy taxes for bridge purposes.

city or village bordering upon any of the navigable rivers of this state, or meandered streams or rivers, is hereby authorized to vote and levy a tax not to exceed five mills on a dollar upon the assessed valuation of the property in such county, town, city or village as the same appears from the last assessment roll or rolls in said county, town, city or village, for the purpose of building, erecting, constructing or maintaining a bridge across such navigable or meandered stream or river, or for the purpose of aiding in the construction, building and maintaining such bridge.

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

Approved March 8, 1877.

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[Published March 16, 1877.]

## CHAPTER 253.

AN ACT to amend chapter 127 of the laws of 1874, entitled "An act to incorporate the city of Menasha," and as amended by chapter 343, of the laws of 1875.

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

SECTION 1. Section 11 of chapter 6 of said chapter 127, of the laws of 1874, as amended by section 9 of chapter 343 of the laws of 1875, is hereby amended by adding to the end of said section 9 the following: *And provided further*, that whenever the common council of said city shall pass a resolution to purchase or take up

Amended.

City may levy special tax to take up bonded indebtedness.

any of aforesaid bonded indebtedness before the same shall become due, as herein provided, and such resolution shall have been submitted to a vote of the qualified electors of said city, as provided in this section, and the same shall be passed so as to authorize said city to purchase or take up any such bonded indebtedness before the same shall become due, then the common council of said city may levy a special tax or taxes to pay the same, according to the terms of the purchase or compromise so made and accepted, in any year when any portion shall become due, and which special tax or taxes may be levied at any time, and shall be levied and assessed upon the last equalized assessment of the real and personal property of said city previous to the levying of any such special tax. And immediately thereafter the clerk of said city shall assess and make out upon a tax roll made from such assessment, such tax in the same manner as provided by law for the assessing, calculating and making out taxes in other cases. And upon completion of said tax roll, the said clerk shall immediately make out a duplicate copy of such tax lists or roll, to which shall be appended a warrant as provided in and by the charter of said city, so far as the same shall be applicable, signed by the mayor and clerk of said city, and sealed with the corporate seal of said city, and shall deliver such tax list and warrant to the treasurer of said city, and thereupon such treasurer shall at once proceed to collect the taxes and assessments specified and made out in such tax list, in the same manner as provided for the collection of taxes in other cases, and shall be possessed of the same powers and rights, and he shall have for collecting such taxes one per cent. for ten days from the date of warrant, and two per cent. afterwards. Such warrant shall be returnable to the county treasurer of Winnebago county in forty days from its date, and at the expiration of such time, the treasurer of said city shall return such tax list and warrant to said county treasurer, with a list of all lands, lots and personal property upon which the taxes have not been paid, with the taxes assessed thereon; and all such taxes not then collected and so returned to the county treasurer as aforesaid, shall draw interest after such return at the rate of twenty per cent. per annum, up to the day of the sale of lands for taxes; and *provided*, that any such tax may be paid prior to such sale, by paying the amount of such tax with interest at the rate of twenty per cent. per annum, and two per cent. for

Duty of city clerk in making assessment.

collection, and all costs thereon to that date; and the county treasurer shall possess the same powers and rights in collecting such taxes so returned as in other cases, and shall proceed to advertise and sell all lands on which such taxes shall remain unpaid, at the same time and in the same manner and with the same effect as provided by law for the sale of lands for taxes; and all such taxes returned to the county treasurer and collected by him, shall be by him paid over to the treasurer of said city, with the interest collected thereon.

Duty of city treasurer.

SECTION 2. Anything contained in said chapter 127 of the laws of 1874, or said chapter 343 of the laws of 1875, conflicting with the foregoing amendments, are hereby repealed, so far as they may conflict with the foregoing provisions.

Repealed.

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

Approved March 8, 1877.

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[Published March 26, 1877.]

## CHAPTER 254.

AN ACT to provide for levying a state tax for the year 1877.

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

SECTION 1. There shall be and is hereby directed to be levied upon the taxable property of the state a state tax for the year of our Lord one thousand eight hundred and seventy-seven, of two hundred and sixty-three thousand eight hundred and seventy-five dollars, in addition to the amounts authorized to be levied by existing laws. Said tax shall be apportioned and certified by the secretary of state to the several counties, and by the clerks of the several counties to the several towns, cities and incorporated villages in their respective counties, and shall be collected and paid over according to existing laws.

Levy of taxes for state purposes.

SECTION 2. This act shall take effect and be in force from and after its passage.

Approved March 8, 1877.