

personal property taxes, for the same year. The county treasurer shall add the same interest, penalties or fees, to such delinquent returns, as allowed or required by law upon delinquent returns from the several towns. CHAPTER 318.

§ 12. The county treasurer shall sell all delinquent lands and lots, returned from the city of Sheboygan at the same time and in the same manner as other delinquent lands are sold in said county. County Treas. to sell delinquent lands.

§ 13. So much of the act to which this is amendatory, as requires the treasurer of said city to sell lands or lots for delinquent taxes, is hereby repealed; but this shall not prevent the said city treasurer from executing deeds for lots or lands already [already] sold in accordance with the provisions of the city charter. Repeal.

§ 14. The city clerk of said city shall be elected at the annual election of charter officers, on the first Tuesday in April of each year, and shall not receive a salary exceeding one hundred and fifty dollars in any one year. Clerk--election and salary.

§ 15. All acts or parts of acts conflicting with this act, are hereby repealed.

§ 16 This act shall be in force from and after its passage.

Approved March 31, 1860.

[Published April 26, 1860.]

## CHAPTER 318.

AN ACT to amend an act entitled, "An act to incorporate the village of Waterloo," approved March the 15th, 1859.

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

SECTION 1. Section thirteen, of said act, is hereby amended, by adding to said section, the following: Compensation of Clerk.  
 "and said clerk shall receive such compensation for his services as the board of trustees shall, by ordinance, establish." Section eighteen of said act is hereby amended, by adding thereto as follows, "He shall, before he enters upon the duties of his office, take and subscribe his oath of office, and shall also execute a bond, in writing, with two or more sufficient sureties, to be approved by the president, in the form and manner required by law of justices of the peace. The Oath and bond of office of justices.

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approval of the sureties shall be endorsed upon such instrument; and the said justices, shall cause the same, together with their oath of office, to be filed in the office of the clerk of the circuit court of Jefferson county, and a copy of said instrument, duly certified by said clerk, shall be *prima facie* [facie] evidence of the contents thereof, and said justices, when thus qualified, shall continue to exercise the powers and duties of their office, until others are elected and qualified in their stead. Section nineteen of said act is hereby amended by striking out all after the words, "trustees may direct," where they occur in said section, and insert as follows, "to be approved by the president of said village." Section 20 of said act is hereby amended by striking out the word "supervisor," where it occurs in said section, and inserting in place thereof, the word "president," and also by striking out all after the words, "said village of Waterloo shall," where they occur in a subdivision of said section, to the word "April," where it occurs in said subdivision, and insert as follows: "on the first day of," also by striking out the word "ten," where it occurs in said section, and insert in lieu thereof, the word "five." Section twenty-eight of said act is hereby amended by striking out the word "Supervisor," where it occurs in said section, and inserting in lieu thereof the word "president." Section thirty-one is hereby amended by inserting after the word "trustees," where it occurs in said section, the words "are not then done."

Approval of  
President.

Board of Trustees to collect tax, and nature thereof and proceedings.

§ 2. Said act is hereby further amended as follows: the board of trustees of said village shall have power to levy and collect a tax on all assessed property within said village, for the purpose of general repairs and improvements of roads, streets and bridges in said village; said tax to be apportioned from the last assessment roll, providing that said tax shall, in no one year, exceed six mills on the dollar valuation; and said trustees shall have the power to provide, by an ordinance, for the payment of said tax in labor and materials for said repairs and improvements, and the time and manner of performing said labor and furnishing said materials, by the person or persons liable to pay such tax; and said tax, if not paid at the time and in the manner provided by said ordinance of said board of trustees, shall be collected in the manner provided by section twenty-four of said act, to which this is amendatory.

§ 3. Whenever the assessment roll shall be finally completed as provided in section twenty-one of said act, to which this is amendatory, the trustees shall cause to be levied such amount of tax as shall have been determined to be raised, and shall set opposite to each description and valuation of taxable property, the amount of taxes charged upon such property, and to each person respectively; and when such tax list shall have been completed, they shall forthwith cause a true copy thereof to be made, and a warrant annexed thereto, and deliver such tax list and warrant to the trustees of said village, as hereinafter provided, and the original assessment roll and tax list shall be deposited with the clerk of said village.

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Tax to be levied.

Warrant annexed.

§ 4. The warrant annexed to any tax list delivered to the treasurer as aforesaid, shall be signed by the president and countersigned by the clerk of said village, or, in the absence of the president, such warrant shall be signed by a majority of the trustees. Such warrant shall command the treasurer to collect the taxes mentioned in such tax list in sixty days. The trustees of said village may renew the warrant annexed to any tax list for thirty days, when they shall deem necessary; but such warrant shall be renewed but once.

Warrant—its nature and effect.

§ 5. So much of this act to incorporate the village of Waterloo, approved March 15th, A. D. 1859, or the act amendatory thereto, approved March 19th, A. D. 1859, as conflicts with or contravenes, or is, in any manner, inconsistent with this act, is hereby repealed.

Repeal.

§ 6. This act shall take effect and be in force from and after its passage and publication.

Approved March 31, 1860.

[Published April 26, 1860.]

## CHAPTER 325.

AN ACT to amend section 12, of chapter 3, of an act to incorporate the city of Prescott, approved March 9th, 1857.

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

SECTION 1. Section 12, of chapter 3, of an act to incorporate the city of Prescott, approved March 9th, 1857, is hereby amended by striking out the first part