

laws of 1856, approved March 31st, 1856, is hereby repealed.

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

Approved June 16, 1862.

CHAPTER 349.

[Published June 18, 1862.]

AN ACT to amend chapter 90 of the general laws of 1862, entitled "an act to provide for the reassessment and collection of taxes in the city of Beloit, for the years 1856, 1857, 1858 and 1859."

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

City clerk to make out separate tax lists.

SECTION 1. Section one of chapter ninety of the general laws of 1862, entitled "an act to provide for the reassessment of taxes in the city of Beloit, for the years 1856, 1857, 1858 and 1859," is hereby amended so as to read as follows, viz.: "Section 1. The clerk of the city of Beloit is hereby required and directed to make out a separate tax list for each of the years 1856, 1857, 1858 and 1859, on or before the third Monday in July, 1862, which tax list shall contain a schedule of all the property in said city contained in the assessment roll of said city of the year for which said tax list is made out, (and upon which state, county and city taxes were required by law to be assessed when such assessment roll was made out;) and if said clerk, in making out such tax lists, shall discover that the description of any lands attempted to be described in said assessment rolls, or either of them, is imperfect or defective, it shall be the duty of said clerk to correct such description, and if more than one lot or parcel of land shall have been valued together on said assessment rolls, or any or either of them, it shall be the duty of said clerk to divide and apportion to each lot or parcel thereof, its just proportion of such valuation: *provided, however,* that no division of the valuation need be made in such case, if such lots or parcels of land so

Correction of imperfect descriptions—lots to be valued separately.

Proviso.

valued together, were, at the time such valuation was made, owned by the same person and occupied as one parcel.”

SECTION 2. Section four of said act is hereby so amended as to read as follows, viz.: “Section 4. When said tax lists shall have been approved by the common council of said city, the clerk of said city shall apportion in each of said tax lists the amount of all state, county and city taxes required by law to be assessed, levied and collected in said city in the year for which such tax list is made out, with interest on said amount from the first day of January, in the year next following that for which such tax list is made out, to the third Monday in October, 1862, on all the property described in such tax list, and shall set opposite to each lot and parcel of land and other item of property in such tax list, in separate columns, the amount of said state, county and city taxes, and interest as aforesaid properly chargeable thereon, computing the amount of said state, county and city taxes and interest as aforesaid, *pro rata* upon the value of all property in the tax list for the year for which the same is made out, so that the whole amount of taxes so apportioned and set down in each tax list, shall be equal to the amount of the annual state, county and city taxes required by law to be assessed, levied and collected in said city in the year for which such tax list is made out, with interest thereon as aforesaid, adding thereto, for the expenses of collection in each of the said tax lists for the years 1856, 1857, 1858 and 1859, five per centum, in separate columns prepared for that purpose in such lists.”

Taxes to be apportioned, after lists shall have been approved by the council.

SECTION 3. Section five of said act is hereby so amended as to read as follows, viz.: “Section 5. As soon as said clerk has apportioned said taxes, he shall, on or before the second Monday in September, 1862, make out a copy of each of said tax lists; and the common council of said city shall cause to be made out and annexed to each of said copies of said tax lists, a warrant directed to the treasurer of said city, which warrant shall command the said treasurer to collect from each of the persons and corporations named in the annexed tax list, and of the owners of the lots and parcels of land therein described, the taxes set down in said tax list opposite to their respective names and to the sev-

Warrant to treasurer.

eral lots and parcels of land therein described; and in case any person or corporation upon whom any such tax is imposed, shall refuse or neglect to pay the same, he shall levy and collect the same by distress and sale of the goods and chattels of the person or corporation so taxed; and the moneys so to be collected, after deducting his fees, he shall pay into the treasury of said city of Beloit; such warrant to be signed by the mayor and clerk of said city, and sealed with the official seal thereof; and the clerk of said city shall, on or before the third Monday in September, 1862, deliver to said treasurer each of said copies of said tax lists, with such warrant thereto annexed."

Treasurer to publish notice.

SECTION 4. Section six of said act is hereby amended so as to read as follows, viz.: "Section 6. Within five days after the receipt of said copies of said tax lists, with such warrants thereto annexed, the said city treasurer shall give public notice in a daily newspaper, (if there be a daily paper published therein, if not, then in a weekly newspaper,) published in said city, that tax lists containing the reassessment of taxes in said city of Beloit for the years 1856, 1857, 1858 and 1859, respectively, have been committed to him for the collection of said taxes, and that the said treasurer will receive payment of the taxes in said lists, at his office in said city, until the third Monday in October, 1862."

When treasurer's fees to be remitted.

SECTION 5. Section eight of said act is hereby so amended as to read as follows, viz.: "Section 8. On all taxes paid to said treasurer on or before the said third Monday in October, 1862, the said treasurer shall remit to the person paying the same, four-fifths of the said five per centum set down in said tax lists as his fees for collecting such taxes so paid."

Application of former payments.

SECTION 6. Section nine of said act is hereby so amended as to read as follows, viz.: "Section 9. If any portion of the taxes upon any property mentioned in said tax lists, or any of them, has been paid, or any payment made to the city treasurer on account thereof, for either of the said years 1856, 1857, 1858 and 1859, the amount so paid, together with interest thereon from the time of such payment to the said third Monday in October, 1862, shall be applied by the said city treasurer as a payment or part payment, as the case may be, of the taxes levied and assessed upon such property, pursuant to this act, for the year upon the account of

which such payment was made; and if it shall appear that any person has paid more than is required by the provisions of this act to pay, said person shall be entitled to receive, and said city treasurer shall be required to pay said person, the amount so overpaid, with interest thereon from the time of such payment to the said third Monday in October, 1862, at the rate of seven per centum per annum; and the said treasurer shall, in like manner, receive any certificate heretofore issued by the treasurer of Rock county, upon the sale of any such property for the non-payment of the said state, county and city taxes for either of the said years 1856, 1857, 1858 and 1859, in payment or part payment, as the case may be, of the taxes assessed and levied upon such property pursuant to this act, for the year on account of the taxes of which said property was sold and such certificate issued, and shall allow to the holder thereof the amount for which such property was sold, as specified in such certificate, and interest thereon from the date of such certificate to said third Monday in October, 1862, at the rate of seven per centum per annum; and in case there shall be any outstanding certificate of sale heretofore issued, of any lot or parcel of land for the non-payment of the state, county and city taxes thereon, for either of said years 1856, 1857, 1858 and 1859, and the taxes on such lot or parcel of land, assessed and levied pursuant to this act, shall be paid to the city treasurer, the holder of any such outstanding certificate shall be entitled to receive from said treasurer the amount specified in such certificate for which such lot or parcel of land was sold, and interest thereon from the date of such certificate to the time such last mentioned taxes were paid."

Overpayments to be refunded.

Certificates of Rock county treasurer receivable.

Payment of outstanding certificates.

SECTION 7. Section eleven of the said act is hereby so amended as to read as follows, viz.: "Section 11. If, on the second Monday in November, 1862, any of the taxes on any lot or parcel of land described in the said tax lists, or either of them, shall remain unpaid or uncollected, the said treasurer shall make out a separate and complete list of all such lots and parcels of land on which the taxes have not been paid or collected, for each of said years 1856, 1857, 1858 and 1859, specifying in such lists each lot and parcel of land, the name of the person to whom assessed, if to any, and the amount

List of lands on which taxes remain unpaid.

of taxes and charges due thereon, with interest on the same, at the rate of twenty-five per centum per annum, from the third Monday in September, 1862, to the time of the sale hereinafter mentioned. Such list shall be made in a book to be provided by said treasurer for that purpose, and after such lists are completed, the said treasurer shall add to each list a certificate, signed by him, substantially in the following form, viz.:

Treasurer's certificate.

“I, —, treasurer of the city of Beloit, do certify, that the foregoing is a correct list of all lots and parcels of land on which the taxes, interest and charges due for the year 185—, remain unpaid and uncollected, and that the sum set opposite each lot and parcel of land thereof, is the amount of taxes, charges and interest due and unpaid thereon for the year aforesaid, to the second Monday in —, 1862.

“In testimony whereof, I have hereunto set my official signature this — day of —, 1862.

“—, Treasurer of the city of Beloit.”

List to be published and lands said.

SECTION 8. Section twelve of the said act is hereby so amended as to read as follows, viz.: “Section 12. The said treasurer shall, after said lists are completed, and on or before the third Monday in November, 1862, cause to be published in a daily newspaper, (if there be one published in said city, if not, then in a weekly newspaper,) published in said city, once a (a) week for three successive weeks, a list for each of said years 1856, 1857, 1858 and 1859, of all lands described in the list in his office on which the taxes, charges and interest, or any part thereof, remain unpaid and uncollected for each of said years respectively, specifying in said lists to be published, the names of the persons to whom each lot or parcel of land is assessed, if any, and the amount of taxes, charges and interest thereon as aforesaid, due on each lot and parcel of land, and the year for which such taxes remain unpaid, together with a notice that so much of each lot and parcel of land described in said list as may be necessary for that purpose, will, on the third Monday in December, 1862, be sold by such treasurer, at public auction, at the office of such treasurer, in the said city of Beloit, for the payment of the taxes, charges and interest specified in such lists due thereon.”

Repeal.

SECTION 9. This act shall be published immediately, and shall be in force from and after its passage and

publication; and all acts and parts of acts contravening the provisions of this act, are hereby repealed.

Approved June 16, 1862.

CHAPTER 350.

[Published June 19, 1862.]

AN ACT to amend an act entitled "an act to incorporate the village of Manitowoc," approved March 6th, 1851.

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

SECTION 1. Whenever the owners of two-thirds of the lots or parts of lots of real estate, belonging to the residents of said village, bounding both sides of any street or part of a street, not less than eighteen rods in length, shall desire to have such street or part of street graded, paved or otherwise improved, they may make and sign an application in writing, to the board of trustees of said village, to that effect, specifying in such application the sum necessary to be raised for that purpose; and if two-thirds of said trustees shall deem such improvement necessary, they shall cause such sum to be levied by a tax on all the lots and parts of lots on such street or part of street, and to be collected from all of the owners of such lots and parts of lots, which said tax shall be assessed proportionately on the valuation of such lots or parts of lots, exclusive of improvements respectively, as the same shall appear on the last assessment roll of said village.

Street improvement—application therefor, &c.

Levy of tax.

SECTION 2. Whenever the trustees shall order a tax to be levied, pursuant to the provisions of the preceding section, for any of the purposes therein mentioned, they shall make out and deliver to a street commissioner of the ward or wards in which such tax is to be collected and expended, a list of the names of the owners of the property taxed, with a description of their property and the amount of tax assessed on each said description standing opposite thereto; to which said tax list shall be attached a warrant, signed by the

Warrant to be delivered to street commissioner.