

ty of Fond du Lac, held in the month of December, 1861, any provisions contained in chapter 42 of the general laws of 1859, to the contrary notwithstanding.

SECTION 2. This act shall be printed by the state printer immediately after its passage, and shall then take effect and be in force.

Approved January 25, 1862.

CHAPTER 7.

[Published January 30, 1862.]

AN ACT to authorize the county board of supervisors of La Crosse county to reapportion the taxes of said county for the year 1861, and to extend the time for the collection of the same.

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

Basis of reapportionment.

SECTION 1. The county board of supervisors of the county of La Crosse, are hereby authorized and empowered to correct the apportionment of the taxes in said county, made at their annual session in the year 1861, and to reapportion the same. Such reapportionment shall be made by the said board of supervisors according to the assessed valuation of property in said county for the year 1861, as equalized, and shall be made in conformity to the laws of this state regulating such apportionments.

Recall of assessment rolls and warrants.

SECTION 2. It shall be the duty of the said county board of supervisors, and they are hereby empowered, to recall the assessment rolls and warrants heretofore issued to the treasurers of the several towns in said county and to the treasurer of the city of La Crosse, for the collection of the taxes for the year 1861; and it shall be the duty of said treasurers, on demand by the said board of supervisors, to return the said assessment rolls and warrants to said board, who shall cancel said warrants.

Clerk of board to transmit other rolls, &c.

SECTION 3. On the reapportionment of the taxes by said board of supervisors, it shall be the duty of the clerk of said board, without extra compensation therefor, to transmit the appropriate assessment roll to the

clerk of each of the towns of said county and to the clerk of the city of La Crosse, on or before the 10th day of February, A. D. 1862; and the said clerk of the board of supervisors shall designate on each of such assessment rolls, the amount of state and county tax which the town or city to which such roll belongs is required to pay, according to the reapportionment made by said county board.

SECTION 4. It shall be the duty of evry [every] town clerk of said county, and of the city clerk, of the city of La Crosse, immediately upon the reception of said assessment roll, to correct the same according to the reapportionment of taxes to his town or city made by the county board of supervisors, and designated on said roll by the clerk of said board, and also to make a like correction of the assessment roll for the year 1861, filed in his office.

Rolls to be corrected by town and city clerks.

SECTION 5. It shall be the duty of evry [every] said town clerk and of said city clerk, to attach to said corrected assessment roll a warrant as prescribed in sections 61 and 68, chapter 18, of the revised statutes of this state, and on or before the 20th day of February, 1862, to deliver the said assessment roll and warrant to the town treasurer of his town or to the treasurer of his city, which said warrant shall be made returnable on the last Monday of March, 1862.

Warrants to issue.

SECTION 6. It shall be the duty of the several town treasurers of said county and of the treasurer of the city of La Crosse, on or before the 15th day of February, 1862, to give a bond as prescribed by sections 57 and 58 of the revised statutes, and in conformity to the laws of this state regulating the assessment and collection of taxes.

Treasurers to give bonds.

SECTION 7. It shall be the duty of the several town treasurers of said county and of the treasurer of the city of La Crosse, to proceed and collect such reapportioned taxes, in the manner now prescribed by law for the collection of taxes, and to make due return of the same, on or before the last Monday of March, 1862.

Collection and return of taxes.

SECTION 8. The treasurer [treasurers] of the several towns in said county of La Crosse are hereby authorized and required to receive in payment of the tax so reapportioned, the receipt or receipts held by any person or persons for the payment of taxes in said county, for the year 1861, and paid in under the apportionment

Receipts for taxes of 1860 receivable for reapportioned taxes.

made by the board of supervisors of said county, at its annual session in 1861, and it shall be the duty of said treasurers to receive such receipts in payment of such reappraised taxes; and in case such receipts so presented in payment of such taxes shall exceed in amount the taxes as reapportioned, the said treasurer [treasurers] shall pay to the holder or holders thereof the excess; and in case the amount of said receipt or receipts shall be less in amount than the taxes so reapportioned, the said treasurer [treasurers] shall collect the amount of such taxes so remaining unpaid, in the manner now prescribed by law.

Duty of county treasurer.

SECTION 9. The county treasurer of the county of La Crosse shall be governed in his proceedings in relation to delinquent taxes, by the reapportionment of the taxes authorized by this act, and by the assessment rolls, warrants and returns made in accordance [accordance] therewith.

Application of statutes.

SECTION 10. All the laws in this state regulating the assessment and collection of taxes not contravening [contravening] the provisions of this act, shall be applicable to and govern in carrying out the provisions of this act.

Prior receipts not evidence of full payment.

SECTION 11. The receipts which shall have been given by the town and city treasurers of said county for the payment of the taxes for the year 1861, collected before the reapportionment of taxes authorized in this act, shall, in no case, be evidence of the full payment of taxes for said year to defeat any tax title which may be obtained on account of default in the payment of the taxes under the reapportionment authorized by this act, but shall be only evidence of the payment of the sum expressed in such receipt.

Time extended to March 31.

SECTION 12. The time for the collection of taxes for the year 1861, in the county of La Crosse, is hereby extended until the 31st day of March, 1862.

SECTION 13. This act shall take effect and be in force from and after its passage.

Approved January 28, 1862.