

## CHAPTER 39.

[Published February 12, 1864.]

AN ACT to authorize towns, cities and incorporated villages to raise money by tax for the payment of bounties to volunteers for the military service of the United States, and to provide for the levy and collection of the same.

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

SECTION 1. The qualified electors of each town, city or incorporated village in this state, shall have power, at any annual or special meeting thereof, to vote to raise by tax such sum or sums of money as they may deem necessary, to pay bounties to volunteers in the service of the United States, who may have enlisted or shall hereafter enlist and become credited to such town, city or village upon its quota under any call of the president of the United States, heretofore made or which may be hereafter made for volunteers for the military service of the United States, or for the purpose of giving aid to the families of volunteers or of drafted men mustered into the service of the United States or of this state: *provided*, that such bounty shall in no case exceed two hundred dollars to any one volunteering, except in such cases as the towns, city or villages have heretofore voted to raise a larger sum than the amount specified in this act for said purposes.

Towns, cities and villages authorized to pay bounties to volunteers

Limit to bounty.

SECTION 2. A special meeting may be held in any town, city or incorporated village of this state for the purpose or purposes mentioned in section one of this act, upon a written petition to the clerk thereof, signed by five or more qualified electors and freeholders of such town, city or incorporated village, which petition shall set forth the purpose or purposes for which such special meeting is asked by the petitioners, together with the amount of money sought to be appropriated or raised by tax at such meeting for each of said purposes; and it is hereby made the duty of every such clerk, upon presentation to him of such petition, to call a special meeting of the qualified electors of such town, city or village, to be held at the place where the last annual election in such town, city or village was held, by posting notices of the same in three or more public and conspicuous places in such town, city or village, stating the time when and the place where such meet-

Petition for special meeting.

Call for meeting — where to be held.

ing will be held, and the object of the same, together with the amount of each tax proposed to be voted thereat, which notice shall be so posted not less than five nor more than fifteen days previously to the time appointed for holding such special meeting: *provided*, that the electors assembled at any such special meeting, not less than twelve in number, may, before proceeding to vote on the question of raising any such tax, agree or determine upon a less sum to be voted for any such purpose than the amount named therefor in the petition aforesaid. Such meeting shall be opened and conducted by the proper officers authorized to act as inspectors and clerk thereof, and a correct and complete record of the proceedings of every such meeting shall be kept, in which shall be stated the amount of each tax voted thereat, and the purpose for which the same was voted; and such proceedings shall be signed or attested by the officers thereof, and filed and recorded in the office of the clerk of the proper town, city or village.

Less bounty may be agreed upon.

How meeting to be opened, conducted, &c.

Apportionment of tax.

SECTION 3. The town board of supervisors of every town, the common council of every city, and the board of trustees of every incorporated village in this state, in which the qualified electors thereof have, at any town, city or village meeting called for that purpose, voted a tax upon the taxable property of such town, city or incorporated village, for the purpose of paying bounties to volunteers for filling the quota or quotas of such town, city or village, or for the purpose of supporting families of volunteers or families of drafted men, or which may vote such tax for either of said purposes prior to the 25th day of February, 1864, are hereby authorized and empowered to make or cause to be made a copy of the last assessment roll or assessment rolls of real and personal property of their respective towns, cities or incorporated villages, and upon the valuation of said property to apportion and carry out in said rolls the said tax so voted for the purpose or purposes aforesaid, and cause a warrant for the collection of said tax to be annexed thereto, which warrant shall be made by the proper officer, and shall conform as near as practicable to the warrant prescribed by law for the collection of other taxes, commanding the town, city or village treasurer (as the case may be) to collect said tax prior to the *first day of April next*; and said roll and warrant annexed shall be forthwith delivered to the town, city or village treasurer to

Warrant for collection of tax.

whom the same is directed: *provided*, that in all cases where taxes have been levied for the purpose of paying bounties to volunteers, and entered upon the assessment roll for the year 1863, such action, whether had in pursuance of votes by the electors or otherwise, shall be deemed sufficient, and is hereby legalized and declared valid, and no new copy of said roll need be made for the collection of such taxes. Previous taxes legalized.

SECTION 4. Said treasurer shall proceed forthwith to the collection of such tax, and for that purpose shall have all the power and authority vested in him by law for the collection of other taxes; but before he shall distrain the property of any person, he shall give such person or his agent or representative, if to be found in his town, city or village, at least three days' notice, by making demand of the tax so as aforesaid imposed on such person; and such treasurer shall be entitled to receive and collect the same fees as for collecting other taxes. Collection of tax.

SECTION 5. The taxes so collected by said treasurer, and the moneys received by him from the county treasurer, as hereinafter provided, shall be paid out by him as authorized by the supervisors of his town, or the common council of his city, or board of trustees of his village, in pursuance of the direction of the meeting which voted the same, for the payment of bounties to volunteers, or to support families of volunteers or drafted men, or the redemption of scrip issued as bounties to volunteers, but for no other purpose. Disbursement of moneys arising from tax.

SECTION 6. If such treasurer shall be unable to collect any portion of the taxes so as aforesaid levied for all or either of the purposes hereinbefore mentioned, he shall make return of such delinquent taxes and of the lands on which the same were levied, on or before the second day of April, 1864, to the treasurer of his county. Such delinquent return shall be in the form and shall be verified in the manner prescribed by law for the return of other delinquent taxes. Return of delinquent taxes.

SECTION 7. Upon receiving such delinquent return, the county treasurer shall give the town, city or village credit for the amount thereof, and shall add the taxes previously returned to him, if any, against the same tract or tracts of land; and in relation to such taxes so added, and to the lands returned as aforesaid, against which there is no previous delinquent tax, the county treasurer shall thereafter proceed in the same Collection of delinquent taxes.

manner as if said delinquent taxes had been included in the general tax roll and return for the year 1863.

Payment of delinquent taxes to towns, &c.

SECTION 8. The county treasurer shall, immediately after the tax sale held next after the return to him of said delinquent taxes, pay to the treasurer of the proper town, city or village the amount of the delinquent taxes so returned from such towns, cities and villages, respectively, to be applied as provided in section five of this act.

Taxes that may be inserted in assessment rolls of 1864.

SECTION 9. If any town, city or incorporated village shall at any meeting called for that purpose, and held subsequently to the 25th day of February, 1864, vote any tax to pay bounties to volunteers, or to support families of volunteers or drafted men, or if any such tax voted prior to the 25th day of February, 1864, shall not be collected as hereinbefore provided, such tax or taxes shall be inserted in the proper assessment roll or assessment rolls for the year 1864, and collected with other taxes contained in said rolls, and when so collected shall be paid out as hereinbefore mentioned, for the purposes for which the same was levied: *provided*, that if the meeting voting such tax shall have determined or shall hereafter determine (at the time of voting such tax) that the tax or taxes voted for any of the purposes aforesaid shall be collected in two or more different years, then such part thereof as shall have been so determined shall be inserted in the proper assessment roll or rolls for the year 1864, and the residue of said tax or taxes shall be inserted in the assessment rolls of the subsequent year, as determined as aforesaid.

Proviso.

Proceedings of previous meetings legalized.

SECTION 10. In each and every case where the qualified electors of any town, city or incorporated village, at a town, city or village meeting called or held with intent to comply with any law of this state, shall have heretofore voted or shall hereafter vote a tax upon such town, city or village for the purpose of paying bounties to volunteers theretofore enlisted or who shall thereafter enlist in the service of the United States, under a call of the president for volunteers, or for the purpose of aiding the families of such volunteers or drafted men, the proceedings of such meeting, and the tax or taxes so voted thereat, shall be as valid and legal to all intents and for all purposes as if the provisions of any such law had been all literally and strictly complied with, notwithstanding there may have

been errors, omissions or mistakes in giving the notice of such meeting, or in the time or place of holding, or in the manner of conducting the same: *provided*, that nothing herein contained shall be so construed as to legalize or validate any act or proceeding founded upon or growing out of actual fraud.

SECTION 11. In case any town clerk, supervisor or other officer of any town, city or incorporated village, authorized or required by law to perform any duty or service, either in giving the notices of any meeting authorized by this act, or in conducting or holding any such meeting, or in issuing any warrant for the collection of the taxes voted at any such meeting, or in collecting such taxes, shall willfully refuse and neglect to perform the duty or service so required of him, for the purpose of preventing the holding of such meeting, the voting of a tax thereat, or the collection of any such tax when voted, each and every person so offending shall be deemed guilty of a misdemeanor, and shall be liable to be indicted and punished therefor, as provided by law in cases of misdemeanor.

Penalty for neglect of duty.

SECTION 12. Any town treasurer or other officer or person who shall have the lawful possession of any moneys voted or collected under the provisions of this act, in the discharge of any duty required of him by law in respect to such moneys, and who shall willfully refuse to pay the same over, when lawfully required so to do, or who shall pay or apply the same without lawful authority to his own use or to the use of any other person, shall be deemed guilty of the crime of embezzlement, and on conviction thereof shall be punished by a fine of not less than one hundred nor more than one thousand dollars, or by imprisonment in the county jail for not less than three months and not more than one year, in the discretion of the court.

Refusal of treasurers to pay over moneys, deemed embezzlement.

SECTION 13. The board of supervisors of every town, the common council of every city, and the trustees of every incorporated village in this state, in which the provisions of this act shall have been carried out by levying taxes to pay bounties to volunteers, or to aid in the support of families of volunteers or drafted men, are hereby authorized and empowered, in their discretion, to demand and require of the treasurer or officer charged with the collecting and disbursing of the moneys voted according to the provisions of this act, such additional bonds or security as shall appear just

Treasurers may be required to give additional bonds.

and safe to such board of supervisors, common council or board of trustees.

SECTION 14. This act shall take effect and be in force from and after its passage and publication.

Approved February 10, 1864.

## CHAPTER 40.

[Published February 17, 1864.]

AN ACT to incorporate the Normal musical academy of the north-west.

*See supplement to local laws.*

## CHAPTER 41.

[Published February 16, 1864.]

AN ACT to incorporate the Green Bay transit company.

*(See supplement to local laws.)*

## CHAPTER 42.

[Published February 15, 1864.]

AN ACT to empower the county of Milwaukee to raise money for the payment of bounties to volunteers.

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

Authority to issue bonds to pay bounties to volunteers.

SECTION 1. The county board of supervisors of the county of Milwaukee is hereby authorized to issue the bonds of said county of Milwaukee to an amount not exceeding two hundred thousand dollars, bearing interest at the rate of seven per cent. per annum, and payable in the city of New York, not less than five years nor more than twenty years from their date, to raise