

to the proper discharge of the duties hereby imposed upon him.

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

Approved March 6, 1868.

CHAPTER 155.

[*Published March 14, 1868*]]

AN ACT to amend section 24 of chapter 13 of the revised statutes, entitled "of counties and county officers."

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

SECTION 1. Section twenty-four of chapter thirteen of the revised statutes, entitled "of counties and county officers," is hereby amended so as to read as follows, to wit: "When a judgment shall be rendered against any county, or against the board of supervisors of any county, or against any county officer, in an action prosecuted by or against him in his name of office, when the same should be paid by the county, no execution shall be awarded or issued upon such judgment, but the same, unless reversed, shall be levied and collected in the manner herein provided, and in no other manner, and when so collected, shall be paid by the county treasurer to the person to whom the same shall be adjudged, upon the delivery of the proper vouchers therefor." Amended.

SECTION 2. The county board of supervisors, at their annual session held on the Tuesday next succeeding the general election, and after they shall have been notified of any such judgment, but not at any other session, shall, if all the persons elected as members of the board, or their successors in case of a vacancy, are present, ascertain the total amount of all such judgments as are mentioned in the preceding section, together with interest on the same up to the first Tuesday of June next thereafter, and shall according to their best judgment, apportion such amount County board to ascertain amount of judgments against county.

among the several towns and wards therein, in proportion to the valuation of the taxable property therein, for the year, as equalized by the board; and every such determination and apportionment shall be entered at large in their records, together with the ayes and noes of the members of the board in voting in relation thereto; and no such determination or apportionment shall be made unless all the persons elected as members of the board, or their successors in case of vacancy, shall be present and shall record their votes upon the question of such determination and apportionment.

Shall apportion amount among towns.

Clerk of board shall certify apportionment.

SECTION 3. The clerk of the board of supervisors shall, within five days after such apportionment, but not thereafter, make out two certificates of the several amounts apportioned, to be assessed upon the taxable property of each town or ward for the purpose of paying such judgments, which shall be called "county judgment purposes," one of which he shall deliver to the county treasurer, and the other to the clerk of the proper town or city as the case may be; and the county treasurer shall charge the amount specified in each certificate to the proper town or city.

Town clerk to make certified statement.

SECTION 4. The town clerk of every town who shall have received such certificate shall, on or before the first day of December next thereafter deliver to the town treasurer of his town, a certified statement, showing the amount of county judgment tax apportioned to such town; and such town treasurer shall, within six days after receiving such certified statement, in addition to his other official bonds, execute to the county treasurer and his successors in office, a bond in double the amount of county judgment tax apportioned to such town, with good and sufficient sureties, to be approved by the chairman of the board of supervisors of his town, or the county treasurer, conditioned that he will faithfully and truly account for and pay over according to law, all such county judgment tax which shall come into his hands, and shall deliver such bond to the county treasurer, to be filed and kept in his office and receipted for as required by law in case of other bonds of town treasurers.

Treasurer to give bond.

Town clerk shall make additional column to assessment roll.

SECTION 5. It shall be the duty of every town clerk who shall have received such certificate, in making out the annual assessment roll or tax list for his town, in

the mode provided in section 59 of chapter 18 of the revised statutes, to prepare an additional column in the assessment roll or tax list of such town, to be designated county judgment tax, and to calculate and carry out the total amount of county judgment tax apportioned to his town as aforesaid, setting opposite to the several sums set down as the valuation of real and personal estate, the respective sums assessed as taxes thereon, for such judgment as aforesaid in dollars and cents, rejecting the fractions of a cent; and such assessment roll or tax list containing such additional column shall conform in all respects to the assessment roll or tax list as provided for by law for the collection of state, county and other taxes, and shall be delivered to the town treasurer in the same manner, with warrant annexed, as now provided for by law.

SECTION 6. The clerk of any city in any county in which the county board of supervisors shall have apportioned any amount for the payments of county judgment as provided in the second section of this act, and who shall have received from the clerk of the board of supervisors, such certificate as aforesaid, shall in making out the assessment rolls or tax lists for the several wards of such city, proceed in the same manner as provided in the last preceding section in relation to assessment rolls or tax lists in towns, so far as is applicable to such city, and the same proceedings shall be had, except as may be hereinafter provided, as are required to be had in section 63 of the revised statutes.

How city clerk shall proceed.

SECTION 7. The town or city treasurer shall proceed in the same manner, and comply with all the requirements of law in relation to the collection of any and all taxes specified in such assessment roll or tax list including such county judgment tax as is now provided by law in relation to the collection of state, county and other taxes; except that if any person shall desire to pay the other taxes assessed to him, or on any property exclusive of the county judgment tax, such town or city treasurer shall on the payment to him of the other taxes assessed to any person or on any property, give a receipt to the person making such payment, specifying the tax or taxes so paid, and that it is in full payment of all the taxes of such person or on such property, except such county judgment tax; and all the provisions of law applicable to the collection

How town or city treasurer to proceed.

of county taxes, and the return to the county treasurer of unpaid or delinquent county taxes shall in like manner be applied to the collection of county judgment taxes, and to the return of unpaid or delinquent county judgment taxes, except as herein provided.

How county treasurer to proceed.

SECTION 8. The county treasurer in selling any land for the non payment of taxes, interest and charges thereon, at any annual sale, as now provided by law, shall exclude from the amount for which such lands are offered for sale, the amount of any county judgment tax upon any such lands which may have been returned as unpaid or delinquent, and such annual sale for other unpaid or delinquent taxes shall be proceeded with as required by law, in the same manner as if no such county judgment tax had been assessed or returned unpaid or delinquent, and such lands shall be subject to sale for the non-payment of such county judgment tax when returned as unpaid or delinquent, as hereinafter provided, and not otherwise.

SECTION 9. The county treasurer shall, on the first day of April next after any return shall have been made to him by any town or city treasurer, that the county judgment tax on any lands in such town or city is unpaid or delinquent, make out and sign a notice in the following form :

Form of notice for tax sale.

COUNTY JUDGMENT TAX SALE.

Notice is hereby given that the undersigned, treasurer of the county of _____, will, on the first Tuesday of June next, at nine o'clock, A. M., and on each succeeding day at the same hour, until all are sold, sell so much of each tract or parcel of land in said county upon which the county judgment tax assessed during the last year has been returned as unpaid or delinquent, as may be necessary for the payment of the county judgment tax on such tracts or parcels of land, together with interest and charges thereon, unless the same shall be paid before such sale. Such sale will be at the office of the county treasurer, at the county seat of said county, where a list of said lands with the unpaid or delinquent county judgment tax may be seen.

Dated April 1, 18—.

county treasurer of _____ county.

SECTION 10. The county treasurer shall cause such notice to be published in a newspaper printed in his county, once in each week for four successive weeks prior to the first Tuesday of June, and such treasurer shall also, at least four weeks previous to said day, cause to be posted up copies of said notice in at least four public places in each town and city in such county, and one copy shall be posted up in some conspicuous place in his office. Every printer who shall publish such notice, shall within three days after the last publication thereof, file in the office of such treasurer an affidavit of such publication.

How notice shall be published.

SECTION 11. On the day designated in the notice of sale, the county treasurer shall commence the sale of those lands on which the county judgment tax, interest and charges shall not have been paid, and shall continue the same from day to day (Sundays excepted), until so much of each parcel thereof shall be sold as shall be sufficient to pay the county judgment tax, interest and charges thereon; and all moneys received on such sales shall be paid into the county treasury.

How sale to be made.

SECTION 12. Such sale for the non-payment of county judgment tax, interest and charges, shall in all respects be made and conducted in the same manner as sales for the non-payment of state, county and other taxes are required by law to be made, and a certificate of sale shall be issued to the purchaser in the same form and with the same effect as in the case of sale for state, county or other taxes, except that the certificate shall clearly state that the sale was made for the non-payment of county judgment tax, with interest and charges, and for no other tax.

Provisions of other tax sales to apply to judgment tax sales.

SECTION 13. All the provisions of law in relation to the duties of county treasurer and clerk of the board of supervisors, in respect to the sale of lands for the non-payment of state, county or other taxes, or in respect to the redemption of such lands after such sale shall apply with the same force and effect to all sales made in pursuance of this act for the non-payment of any county judgment tax, or interest and charges thereon, and to the redemption of such land after such sale.

SECTION 14. All the provisions of law in relation to the execution of deeds for lands sold for the non-payment of state, county or other taxes, and which shall not be redeemed, shall apply with the same force and

Execution of deeds to be the same.

effect to lands sold for the non-payment of county judgment taxes, and which shall not be redeemed, except that every such deed shall expressly recite the taxes for the non-payment of which the land therein described was sold were county judgment taxes; and no such deed shall be evidence of anything except the fact of its execution; and any person claiming title by virtue of such deed shall establish such title by common law evidence.

Repealed.

SECTION 15. Section 24 of chapter 13 of the revised statutes, and all other acts and parts of acts in conflict with this act are hereby repealed.

SECTION 16. This act shall take effect and be in force from and after its passage.

Approved March 6, 1868.

CHAPTER 156.

[Published March 13, 1868.]

AN ACT to amend section seven of the general laws of 1867, entitled "an act to amend certain sections of chapter 155 of the general laws of 1863, entitled "an act to codify the laws of the [state] relating to common schools."

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

Amended.

SECTION 1. Section seven of chapter one hundred and eleven of the general laws of 1867, is hereby amended by adding to said section, at the end thereof, as follows: "and any member of a district board in any school district in this state or any member of the board of education of any city or incorporated village of this state, in which a list of text books has been adopted according to the provisions of this section who shall, within three years from the date of such adoption, order a change of text books in such district, shall forfeit the sum of fifty dollars."

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

Approved March 6, 1868.