

and in case the reputed father shall neglect or refuse to give the security as aforesaid, and pay the costs of prosecution, he shall be committed to the gaol of the county, there to remain till he shall comply with the order of the court, or until he shall be discharged by due course of law.

SEC. 8. This act shall take effect from and after its passage.

Approved, February 17th, 1841.

No. 4,

AN ACT to amend an act entitled an act for assessing and collecting County Revenue.

Be it enacted by the Council and House of Representatives of the Territory of Wisconsin:

Additional pro-
perty subject
to taxation.
*Revised stat-
utes, page 44.

SEC. 1. That in addition to the property* which, by the first section of the act to which this act is amendatory, is subject to taxation, the following property shall be taxed for county purposes, viz: All goods, wares, or merchandise, owned [and] kept for sale by any merchant or trader; and in case that any goods, wares or merchandise shall be kept for sale in this territory, which may be owned by any person who shall not be a resident of this territory, the tax may be assessed in the name of the owner of such goods, wares, or merchandise, or in the name of the person who shall keep the same for sale.

Further ex-
tension in ec-
tain counties.

SEC. 2. That in the counties of Milwaukee, Racine, Crawford, Jefferson, and St. Croix, in this territory, in addition to the property now subject to taxation by law, the following property shall also be taxed for all purposes, to wit: All the improvements on lands, town lots and real estate, and all personal property. The term personal property, as used in this section, shall be construed to include moneys, goods, chattels, chattels real, debts due from solvent debtors over and above the amount of debts owed by the owner thereof, whether due on account, con-

tract, notes, bond or mortgage, public stocks, stocks in monied corporations, stocks or shares in steam boats or other vessels.

The following property shall be exempt from taxation, to wit: All property, both real and personal, belonging to the United States, or this territory, or to any county, or to any college, academy or other seminary of learning, or any public library; and also any building for public worship, every school house, and the several lots whereon such buildings are situated, and the furniture belonging to the same; and every poorhouse, almshouse, house of industry, and the real or personal estate belonging to, or connected with the same, and all property exempt by law from execution.

Property exempt from taxation.

SEC. 3. The boards of county commissioners of the several counties, shall have power to divide their respective counties into assessors' districts, or alter the same at any general or special session of such board.

Division of counties into assessor's districts.

SEC. 4. If any person, whose real or personal estate is liable to taxation, shall, at any time before the assessors shall have completed their assessment, make affidavit that the value of his real estate does not exceed a certain sum named in his affidavit, or that the value of his personal estate liable to taxation, after deducting his just debts, does not exceed the value named in his affidavit, it shall be the duty of the assessor to value all such estate at the sums specified in such affidavit, and no more.

The affidavit of person to be taxed, allowable.

SEC. 5. In estimating the value of real estate, it shall be the duty of the assessors to take into consideration its relative value as to location and quality. It shall be the duty of the assessors to call at the residence of each person residing in his district liable to pay taxes, at least once before completing his assessment roll.

In estimating real estate, assessors how to proceed.

SEC. 6. The clerks of the boards of county commissioners of the several counties, are hereby authorized and required to receive the payment of taxes, returned as delinquent by the proper officers, and to give receipts therefor, as required by law of collectors, which shall have the same effect as if given by collectors; and the said clerks shall account for the taxes so received with the treasurer of the proper county quarterly; and if at any time, within two years after the filing of the assess-

Clerks of the county commissioners to receive delinquent taxes.

ment roll, it shall be made to appear that the tax assessed against any person is illegal, or improperly assessed, or any part thereof, the board of county commissioners are hereby authorized and required to remit such illegal tax, if the same shall not have been paid; and if it shall have been paid, then to order the same to be refunded.

Road tax, how levied.

SEC. 7. The road taxes in each county shall be levied by the proper authorities on the last assessment roll next preceding the time when the same shall be levied, as made and returned by the assessors for levying other taxes.

Road supervisors liable for the amount of taxes, when.

SEC. 8. In case any road supervisors, or overseers of highways of any road district, shall fail, neglect, or refuse to return his road tax list and warrant, at the time and in the manner prescribed by law, he shall be liable in his individual capacity for the amount of the taxes charged in his tax list, to be recovered by action of debt in the name of the board or authorities levying such tax, to be applied to the purposes for which the same was levied; and such supervisors or overseer, so offending, shall be further liable to pay a fine of fifty dollars for every such offence, to be recovered by action of debt as aforesaid, for the use of the proper town or county.

Taxes delinquent, how appropriated after collected.

SEC. 9. The boards of county commissioners of the several counties shall appropriate the road taxes collected by the county collector from lands returned as delinquent, to building bridges, or shall order the same to be paid over to the road supervisor of the proper road district.

Lands offered for sale in Dec. without effect, may be sold in April.

SEC. 10. Any lands or other property offered for sale by the collector, agreeably to the provisions of the twenty-second section of the act for assessing and collecting county revenue, and not sold, may be again offered for sale for the payment of taxes, charges, and interest thereon, on the second Monday of April next ensuing, agreeably to the provisions of the thirty-second section of the act for assessing and collecting county revenue.

Pay of road supervisors.

SEC. 11. No road supervisor shall be allowed more than ten days' services as supervisor of any road district; and the services of the supervisor of roads, or any other person, shall hereafter be one dollar and fifty cents for one day's services each on

the road, and no more; and every person working on the road shall actually work on the road eight hours in each day.

SEC. 12. All taxes, except road taxes levied by the board of county commissioners, shall be based upon an estimate by them made; which estimate shall be entered upon the journals of said board; and the rate of taxation in the several counties, shall be as follows:

For the payment of county charges, including only the expenses of courts and the fees of officers for performing duties required by law, not exceeding three mills on the dollar; Rates of taxation.

For the support of the poor, not exceeding one mill on the dollar;

For viewing and laying out county roads and building county bridges, not exceeding one mill on the dollar;

For contingent expenses, not exceeding one and a half mill on the dollar;

For the support of roads and the erection of school houses, not exceeding two and a half mills on the dollar;

Provided, That nothing in this act contained, shall prohibit the county commissioners of Milwaukee from raising a sufficient sum of money to defray the expense of building the bridge authorised by law to be built across the Milwaukee river, nor to prohibit the commissioners of Racine county from raising an additional sum, not exceeding three thousand dollars, to discharge the arrearage of debts of said county. Proviso in case of Milwaukee and Racine.

SEC. 13. The several taxes authorised to be levied, shall each be designated on the tax roll in separate and distinct columns; and the sums of money thus raised shall not be appropriated by the county commissioners to any other than the purposes for which they were levied and collected. Several taxes to be designated, and not to be applied otherwise.

SEC. 14. The county commissioners may establish in the several towns and counties as many road districts as they shall deem necessary, and may appoint one supervisor to each district. Road districts.

SEC. 15. That so much of the forty-first* section of the act now in force, as provided that each collector shall be entitled for Fees of collector.

*See Revised Statutes, page 53.

his services to five dollars for every one hundred dollars of county taxes by him collected, is hereby repealed: *Provided, however,* That each collector shall be entitled to retain five per cent of the county tax collected by him for his services, until the sum collected by him amounts to four thousand dollars; and for any balance that the tax of any county may exceed said sum of four thousand dollars, the said collector shall receive and retain two per cent for collecting the same: *And provided also,* That the other fees of the collectors for services shall be the same as now authorised by law, except that the collector shall not receive more than twelve and a half cents for each certificate of a lot or tract of land sold for taxes; nor shall the county commissioners make an allowance to any commissioner or viewer of roads for his services, exceeding one dollar and fifty cents per day.

Allowance to
road commis-
sioners.

SEC. 16. This act shall take effect from and after its passage.

Approved, February 19th, 1841.

No. 5.

AN ACT supplemental to the act concerning Testimony and Depositions.

Be it enacted by the Council and House of Representatives of the Territory of Wisconsin:

SEC. 1. That whenever it shall become necessary in an ac-
tion before a justice of the peace, to give evidence of a judg-
ment, or other proceedings had before him, the docket of such
judgment, or other proceeding, or a transcript thereof, certified
by him, shall be good evidence thereof before such justice.

Transcript of
justice's judg-
ment, evidence
when.

SEC. 2. A transcript from the docket of any justice of the
peace, of any judgment had before him; of the proceedings in
the cause previous to such judgment; of the execution issued
thereon, if any; and of the return to such execution if any.

When same is
evidence in o-
ther counties
than that in