

the same, together with all fees for printing and fees of individuals necessary in restoring said records, shall be audited by the county board of supervisors and paid out of the county treasury.

SECTION 17. That all the official acts and duties performed by the county judge of Jackson county, in restoring the records and proceedings of said court, prior to the passage of this act, are hereby legalized and declared to be as valid, to all intents and purposes, as though done under an act authorizing the same.

Former acts of
judge legalized.

SECTION 18. This act shall take effect and be in force from and after its passage and publication.

Approved February 5, 1862.

CHAPTER 14.

[Published February 12, 1862.]

AN ACT to provide for the levy of taxes in the county of Pierce, for the year 1861.

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

SECTION 1. The county board of supervisors of the county of Pierce, are hereby authorized and directed to meet at the usual place of meeting of the board of supervisors in said county, on the third Tuesday of February, 1862, at the hour of ten A. M., and at such session cancel and vacate the levy of taxes made at the last annual session of such board, and to levy such taxes as may be necessary, or should have been levied at such last annual session.

Board to meet
Feb. 18, and
levy taxes.

SECTION 2. The taxes levied in pursuance of the provisions of this act, shall be apportioned among the several towns and wards in said county as required by law; and the clerk of the county board of supervisors, immediately after such apportionment, shall make out two certificates of the amount apportioned, to be assessed on the taxable property of each town and ward, for state, county and school purposes, one of which shall be delivered to the county treasurer, and the other to the clerk of the proper town or city, as the case

Clerk of board to
make out certificate
of amounts,
&c.

may be; and the county treasurer shall charge the amount specified in each certificate to the proper town or city.

Statements of town and city clerks—treasurers' bonds.

SECTION 3. The clerk of each town and city shall forthwith give to the town or city treasurer, as the case may be, a certified statement required by section 57 of chapter 18 of the revised statutes; and the town or city treasurer shall, within five days thereafter, execute and file a bond as required by said section.

Tax rolls to be made out by town and city clerks.

SECTION 4. Each town or city clerk shall, immediately upon the reception of the certificate provided for in section two of this act, proceed to calculate and carry out upon a copy of the corrected assessment roll of such town or city for the year 1861, to be made by him, the total amount of such taxes so levied for state, county or school purposes, adding thereto five per [cent.] for the expenses of collection, in an additional column provided for that purpose, setting opposite to the several valuations of real and personal estates, [estate,] the respective sums assessed as taxes thereon in dollars and cents, rejecting fractions of a cent.

Warrant.

SECTION 5. As soon as said assessment roll shall have been completed as herein provided, and on or before the second Monday of March next, the clerk shall annex thereto a warrant substantially as required by section 61 of chapter 18 of the revised statutes, except that taxes shall be required to be collected and paid over on or before the third Monday of May next. Such warrant shall not be delivered to the treasurer until his bond shall have been filed as hereinbefore required.

Duty of town treasurers.

SECTION 6. Immediately upon receiving said assessment roll and warrant, the town treasurer shall proceed to collect the taxes mentioned in said roll, according to law and the direction of such warrant, and in the collection thereof he shall have all the powers and be subject to all the requirements provided by law for town treasurers in the collection of state and county taxes.

Return of unpaid taxes, and sale of delinquent lands.

SECTION 7. The several town and city treasurers shall make return of all unpaid taxes in the same manner and with like effect as provided by law; and the county treasurer shall advertise and sell all lands returned to him for the non-payment of taxes assessed thereon, which shall not be redeemed pursuant to law. Such sale shall be made on the first Tuesday of Sep-

tember next, and the next succeeding days. The proceedings, in advertising and selling such returned lands, shall conform in all respects to the provisions of law for the sale [of] lands returned for the non-payment of taxes, and shall be as valid and effectual as like sales made on the second Tuesday of April.

SECTION 8. Any sums which shall have been paid by any person to the town or city treasurer in liquidation of the taxes assessed against such person for the year 1861, shall, on the surrender of the receipt showing the payment thereof, be credited to such person on the taxes levied under the provisions of this act. If the sum paid, as shewn by such receipt, shall exceed the amount assessed to such person under the provision of this act, the treasurer shall give a certificate thereof, and the excess shall be a charge against the county, and be audited and paid as other county charges.

SECTION 9. This act shall take effect and be in force from and after its passage and publication.

Approved February 11, 1862.

CHAPTER 20.

[Published February 14, 1862.]

AN ACT to amend an act entitled "an act to incorporate the city of Green Bay," and acts amendatory thereto.

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

SECTION 1. Upon the receipt of any tax roll, by the treasurer, he shall give public notice in a newspaper published in said city, that such tax list (describing for what purpose such tax or taxes are levied) has been committed to him for collection, and that he will receive payment for taxes at his office for the term of thirty days next ensuing the date of said notice. If the taxes are not paid within said time, he shall then proceed to collect the same by distress and sale of the goods and chattels of the persons charged, giving at least six days' notice of the time and place of such

Prior receipt to be credited.

Notice of receipt of tax roll.

Collection of taxes.