

CHAPTER 98.

[Published March 2, 1864.]

AN ACT to authorize the city of Oshkosh 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:

Council may vote bounties to volunteers and their families.

SECTION 1. The common council of the city of Oshkosh shall have power at any legal meeting thereof, to vote to raise and appropriate such sum or sums of money as they deem necessary for the payment of bounties to volunteers who are or may hereafter be mustered into the military service of the United States, to the credit of the city: *provided*, that no larger bounty or sum of money than one hundred dollars shall be paid by the city to any one unmarried volunteer, nor more than ten dollars per month to the family of each married volunteer, during the time such married volunteer is in the volunteer military service of the United States, not exceeding three years. And in case of the death of such married volunteer while in the service of the United States, said bounty of ten dollars per month shall be paid to the family of such volunteer for the space of ten months from and after the date of enlistment into the service as aforesaid.

Limit to bounties.

Bounty to family may be paid ten months after death of volunteer.

Auditing and payment of bounty claims.

SECTION 2. The said common council shall have power to audit and allow all claims and demands of volunteers or their representatives to the bounties specified in the preceding section, for the payment or discharge of which such appropriation as aforesaid shall have been made, and to authorize and direct the mayor and city clerk to draw orders on the treasurer of the city aforesaid for the payment of all such sums so audited and allowed by said council, to be paid out of the money voted or raised under and by virtue of the provisions of this act.

Levy of special tax to pay bounties.

SECTION 3. The said common council shall have power by resolution to levy a special tax, not exceeding three per cent. upon all the taxable property, according to and upon the assessment roll of said city for the year 1863, for the purpose of raising money to pay the bounties and appropriations made by virtue of this act. Any personal property belonging to the person

taxed, may be taken and sold for the payment of said tax.

SECTION 4. As soon as said special tax shall be levied, the city clerk shall cause the same to be copied in a book provided for that purpose, setting opposite to each tract of land and to each person named, such sum or sums as may be levied upon such lot or parcel of land, or against such person. The said copy shall be designated as the "special volunteer tax list," and to it shall be appended a warrant signed by the mayor and city clerk, and sealed with the corporate seal of said city, directed to the treasurer, requiring and commanding him to collect the special taxes and assessment in said list specified, in the manner prescribed in this act.

Tax to be copied, and known as "special volunteer tax."

SECTION 5. The said special tax list, before being delivered to the treasurer, shall be compared by the city clerk with the said assessment roll. To it he shall append his certificate that the same has been so compared by him, and that the said assessment roll and the whole thereof has been copied into such tax list.

Clerk's certificate to be appended to list.

SECTION 6. All the general laws of the state which are now or may hereafter be in force relative to the collection of taxes, so far as the same are applicable to the special tax herein named, shall be in force in said city, except as otherwise herein specially provided; and the city treasurer shall proceed to collect the said special tax as soon as he shall receive the special tax list and warrant, in the same manner as is required by law of town treasurers to collect taxes, so far as the same is applicable; and the said city treasurer shall place the said special tax, when collected or paid to him, in the fund for the payment of bounties to volunteers; and in case a larger sum of money is raised for such bounties and appropriations, under the provisions of this act, than is required to pay the same, then such surplus to go in the general fund of the city for the benefit of the city. The city treasurer shall be entitled to receive, charge and collect, as fees for collection of said special tax, upon all said special tax and assessment collected by or paid to him during the first fifteen days subsequently to said tax list being placed in his hands, one per cent., and five per cent. upon all said special tax paid to or collected by him thereafter. The

Collection of tax.

Treasurer's fees.

Publication of notice of time when tax must be paid.

city treasurer shall, upon receipt of the special tax list, publish a notice in the official paper of said city, specifying that all the special tax, whether upon real or personal property, in said tax list, shall be paid on or before thirty days from the date of such notice, and that all of the said special tax not paid by that day will be collected by the seizure and sale of the goods and chattels of the person, company or corporation charged with such special tax; and the publication of such notice shall be deemed and taken to be a demand, and failure to pay the said tax within the time limited in such notice, shall also be deemed a refusal to pay the same.

Return of unpaid taxes.

SECTION 7. All unpaid special taxes in the hands of the city treasurer sixty days after the day the said tax list and warrant shall come into his hands, shall be returned by him to the city clerk of said city, in like manner as town treasurers are required to return delinquent lands for non-payment of taxes to the county treasurer, according to sections ninety-four and ninety-five of chapter eighteen of the revised statutes of this state.

Collection of same.

SECTION 8. The said city clerk, after the said return above mentioned is made to him, shall file the same in his office, and in making out the general tax list of said city for the taxes of 1864, and before delivering the same into the hands of the city treasurer for collection, shall charge in a separate column in such tax list to all such lots or parcels of land, and to all persons and corporations so returned by said city treasurer, in the manner prescribed in the preceding section, such unpaid special tax, together with interest thereon at the rate of twelve per cent. per annum, from the date of such return to the date of the warrant for the collection of the taxes of said city for the year 1864, particularly specifying the purpose for which such tax is levied, and the said tax when so levied shall be collected at the same time and in the same manner as the general taxes of said city for the year 1864 are collected.

Account of treasurer's fees.

SECTION 9. The city treasurer shall keep an account of the fees received for collecting the special tax, and account for the same, as he is now required to do by law for other fees.

Time to collect tax may be extended.

SECTION 10. The common council of said city is hereby authorized to extend the time for the collection and return of said tax for such period of time, not ex-

ceeding thirty days, as the said common council may deem necessary.

SECTION 11. If at any sale of personal property or estate for the special tax, no bids shall be made for any goods and chattels, the same shall be struck off to the city; and thereupon the city shall receive in the corporate name a certificate of the sale thereof, and shall be vested with the same rights as others purchasers. If the city shall become the purchaser of personal property by virtue of this act, the treasurer of the city shall have the power to sell the same at public sale for the benefit of the city.

City may bid in personal property sold for taxes.

SECTION 12. In cases where it shall appear to the satisfaction of the common council that any person has been omitted to be assessed and taxed for personal property, such person or corporation may accordingly be assessed by the said common council; and in case injustice in any instance has been done in levying and collecting said tax upon personal property, by reason of transfer or otherwise, previously to the passage of this act, said common council is hereby authorized and empowered to investigate and correct the same as shall in their opinion seem just and equitable.

Council may assess persons omitted to be assessed, &c.

SECTION 13. It is the meaning of this act to apply only to volunteers who have enlisted and been mustered into the service of the United States, and credited to the city of Oshkosh, or the several wards thereof, since the 17th day of December, A. D. 1863, on the quotas of said city under the calls of the president of the United States since the 16th day of October, A. D. 1863, and to all such volunteers as may hereafter enlist and be credited as aforesaid.

Meaning of this act.

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

Approved March 2, 1864.