

## CHAPTER 14.

[Published February 2, 1865.]

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 and incorporated village in this state, shall have power at any annual or special meeting thereof, to raise by tax such sum or sums of money as they may deem necessary to pay bounties to volunteers who may have enlisted or who shall hereafter enlist under the call of the president of the United States, of December 19th, 1864, for 300,000 men, and who shall hereafter enlist under any call of the president which may hereafter be made, and become credited to such town, city or village under such calls, and also to persons who shall procure substitutes for themselves before being drafted, and have them credited to such town, city or village upon its quota under any such call, and for the purpose of giving aid to the families of volunteers and drafted men in the service of the United States or of this state: *provided*, that no more than two hundred dollars shall be paid to any such volunteer or person furnishing a substitute, or to the family of any volunteer or drafted man, out of the money so raised.

Towns, cities and villages authorized to pay bounties to volunteers, and to those who have procured substitutes.

Limit to bounties.

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 said 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 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, by posting notices of the same in three or more public and conspicuous places in such town,

Petition for special meeting.

Call for meeting.

city or village, stating the time when, designating the hour and the place where such meeting will be held, and the object of the same, together with the amount of tax proposed to be voted thereat, which notice shall be so posted not less than five nor more than ten days previously to the time appointed for holding such special meeting. Such meeting, if in any town, shall be held at the place of the last annual town meeting in such town, whenever the same shall be practicable, and shall be opened and conducted in the manner provided by law for holding annual town meetings, and the vote shall in all cases be by ballot. In all other cases, such meetings shall be held at the place designated therefor in the petition asking for the same. The board of inspectors for meetings in cities and villages, shall be chosen by a majority of the electors present at the opening of the polls, and the village or city clerk (as the case may be) shall be the clerk of said polls, but in case of his absence or refusal to act, a clerk for said polls may be appointed by the board of inspectors; and the same laws which now govern the holding of elections, as to time of opening and closing the polls in cities and villages, shall govern in the holding of the meetings contemplated by this act: *provided*, that the electors assembled at any such 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; and a correct and complete record of the proceedings of every such meeting shall be kept, in which shall be stated the amount of 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; *and provided, also*, that the board of supervisors of any town, the common council of any city, or the board of trustees of any village in which a tax or taxes shall have been voted at a meeting held for that purpose, in pursuance of this act, shall be authorized to issue town, city or village orders, as the case may be, not exceeding in amount the sum so voted to be raised by tax, bearing interest of not more than seven per cent. per annum; and such orders may be made payable at such time or times and at such

Where meeting  
to be held, and  
how conducted.

Board of inspectors—how  
chosen.

Less bounty may  
be agreed upon.

Record of pro-  
ceedings, &c.

Town, city and  
village orders  
may be issued.

Orders receivable  
by taxes.

place as such respective boards may determine, within the period or periods limited for the collection of such taxes; and such orders shall be receivable in payment of any taxes of such town, city or village, as the case may be, at any time after the same shall become due and payable.

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 which the qualified electors thereof have, at any 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 for any of the purposes mentioned in section one of this act, or which may vote such tax for any or all of said purposes prior to the fifteenth day of February, eighteen hundred and sixty-five, 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, or shall apportion and carry out said tax upon the assessment roll in the hands of the treasurer or other officer, 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 twentieth day of March, eighteen hundred and sixty-five, and said roll and warrant annexed shall be forthwith delivered to the town, city or village treasurer to 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 or 1864, 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.

Apportionment  
of tax.

Warrant for col-  
lection of tax.

Previous taxes  
legalized.

Collection of tax  
—treasurer's fees

**SECTION 4.** Such 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, and shall give notice as required in section sixty-nine, chapter eighteen, revised statutes, that the assessment roll or assessment rolls for the special tax ordered, is in his hands for collection, subject to payment at his office, and for eight days thereafter, on all sums paid during said eight days, shall remit to the persons so paying or tendering four-fifths of the amount included in said list, as his fees for collecting such tax; and for all sums not paid at the expiration of such eight days, the officer shall be entitled to collect the same fees as in 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 taxes as aforesaid imposed on such person.

Office of tax

Disbursement of  
moneys arising  
from 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 or the meeting which voted the same, and for the purposes contemplated by this act.

Return of delin-  
quent taxes.

**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, 1865, 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.

Collection of de-  
linquent taxes.

**SECTION 7.** Upon receiving such delinquent return, the county treasurer shall give to the treasurer making such return duplicate certificates showing the amount of delinquent taxes so returned, specifying the amount delinquent on real estate, and the amount delinquent on personal property, which certificates shall be presented by the town treasurer to the clerk of the board of supervisors of the county, who shall countersign one of said certificates, and return it to said town treasurer,

and shall retain the other and safely keep the same in his office. The county treasurer shall add the taxes so returned to the taxes previously returned, 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 manner as if all of said delinquent taxes had been included in the general tax roll for the year 1864, except that on the taxes returned under the provisions of section six of this act, interest shall be charged only from the first day of April, A. D. 1865.

**SECTION 8.** It shall be the duty of each of the county treasurers of this state to pay to the treasurers of the several towns in their respective counties, on demand, all moneys collected by them, whether by sale for taxes or otherwise, upon the delinquent tax list, returned as provided in section six of this act.

Payment to town treasurers of delinquent taxes.

**SECTION 9.** If any town, city or incorporated village shall, at any meeting called for that purpose, and held subsequently to the fifteenth day of February, eighteen hundredx and sity-five, vote any tax to pay bounties, as provided in this act, or to support families of volunteers or drafted men, or if any such tax, voted prior to the fifteenth day February, 1865, 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 1865, and collected with ether 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 years in which it is so voted to collect the same; and all taxes voted by any meeting held subsequently to the year 1865, in pursuance of the provisions of this act, shall be assessed and collected in the manner provided by law for the collection of other taxes, unless the meeting shall determine that such taxes shall be collected in some other year or years: *provided*, that hereafter, when any town, city or incorporated village

Taxes that may be inserted in assessment rolls of 1865.

Taxes may be inserted in different rolls.

Collection of taxes voted after warrant has been delivered to treasurer.

shall, at any special meeting called for that purpose, vote to raise a tax under the provisions of this act, and such meeting shall be held after the assessment roll and warrant for the collection of taxes shall have been delivered to the town treasurer or other officer authorized by law to collect said taxes, and before the 15th day of February, in any year, then and in such case the town board of supervisors of any town, the common council of any city, and the board of trustees of any incorporated village, are authorized and empowered to apportion and provide for the collection of said tax, or such portion thereof as such town, city or village may have determined shall be collected, in the same manner as provided in section three of this act.

Proceedings of  
previous meet-  
ings 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 the 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, or for any of the purposes authorized by this act, 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.

Penalty for neg-  
lect of duty.

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 authorized or required by the provisions of this act, shall willfully refuse or neglect to perform the duty or service so required of him, 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.

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 money, 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 the 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 collection and disbursing of the moneys voted according to the provisions of this act, such additional bonds or security as shall appear just and safe to such board of supervisors, common council or board of trustees.

Treasurers may be required to give additional bonds.

SECTION 14. All acts and parts of acts contravening the provisions of this act, are hereby repealed.

Repeal.

SECTION 15. This act shall take effect and be in force from and after its passage and publication.

Approved February 2, 1865.

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## CHAPTER 15.

[Published February 3, 1865.]

AN ACT fixing the terms of the fifth judicial circuit.

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

SECTION 1. That hereafter the general and special General terms.