

Districts not entitled, unless schools have been taught therein.

over the age of four and under the age of twenty years, according to the returns thereof as made to his office, for the preceding year: *provided*, that no moneys shall be apportioned to any town for any district therein, for any year during which such district shall not have maintained a public school, taught by a qualified teacher, the number of months prescribed by law."

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

Approved April 9, 1866.

CHAPTER 76.

[Published April 20, 1866.]

AN ACT to provide for the collection of school district taxes, when the collection thereof has been enjoined.

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

In case tax is not paid within thirty days after injunction is dissolved.

SECTION 1. In all cases where any officer has been or hereafter may be enjoined from the collection of any school district tax or taxes levied or assessed upon any land or lands subject under any law of this state to taxation, and where such injunction shall be dissolved by order of court, if such tax or taxes shall remain unpaid for thirty days after the dissolving of such injunction, such tax or taxes shall be collected in the manner hereinafter provided.

Tax list to be made out.

SECTION 2. The clerk of the district by and in which such tax or taxes were voted to be raised, shall make out a tax list, and shall enter therein the names of the person or persons liable to pay such tax or taxes, and opposite to each such name, in separate columns prepared for that purpose, he shall enter the amount of personal property belonging to such person, the amount of tax thereon, the collection of which has been enjoined as aforesaid, a description of the real estate belonging to such person, the valuation thereof, and the amount of tax thereon, the collection of which has been enjoined as aforesaid. The names of such person or persons, the amount of such personal property, the

description of such real estate, the valuation thereof, and the amount of such tax, shall be ascertained so far as possible from the assessment roll which was in the hands of the officer at the time the collection of such tax was enjoined.

SECTION 3. The clerk of such district shall annex to such tax list a warrant under his hand, directed to the treasurer of such district, and commanding him, the said treasurer, to collect from each of the taxable persons and corporations named in such tax list, and the owners of the real estate described therein, the several sums set opposite to the persons and corporations so named, and to the several tracts of land so described, within ten days from the date thereof, and within five days from the date of such warrant, personally to demand such tax of the persons charged therewith in such list, if they be found within his district, or upon the lands placed opposite their respective names in such list; and if any such tax shall not be paid within said five days, to collect the same by distress and sale of personal property, in the same manner as town treasurers are authorized to collect town and county taxes; and the said treasurer shall execute said warrant and return the same to the clerk of such district, at the expiration of the time limited therein for the collection of such tax list.

Tax list and warrant to be placed in the hands of treasurer.

If tax not paid within five days, may distrain.

SECTION 4. If any tax on real estate in any tax list delivered to the treasurer of any school district, shall remain unpaid at the time he is required by law to return his warrant to the clerk of the district, such treasurer shall make out and deliver to the county treasurer of his county, a statement in writing, containing a description of the lots and pieces of land upon which such tax remains so unpaid, together with the amount of tax assessed to each, and the name of the person to whom each lot or piece of land is assessed; and he shall make and subscribe an affidavit to such statement before some justice of the peace, or other person authorized to administer oaths, that the taxes mentioned in such statement remain unpaid, and that after diligent efforts he has been unable to collect the same; and whenever any school district shall embrace parts of more than one county, such treasurer shall make his return as aforesaid to the county treasurer of the county in which the lands upon which such tax remains so unpaid, shall be situated.

Treasurer's return of delinquent taxes.

In case district in two counties.

Certificate of delinquent taxes.

SECTION 5. The county treasurer upon delivery to him of such statement, shall give a certificate to the district treasurer of the amount of taxes so remaining unpaid, as the same shall appear from the statement of such district treasurer, which certificate shall be deposited by the district treasurer with the district clerk, and shall be filed by such clerk.

Sale of lands for delinquent taxes.

SECTION 6. The county treasurer immediately upon receiving such statement, shall proceed to advertise and sell the said lands upon which such taxes remain unpaid as aforesaid, as appears from such statement, in the same manner and with the like notice as he is authorized to sell lands for unpaid taxes returned to him by the town treasurer.

Payment to district.

SECTION 7. At any time within twenty days after such lands shall be sold as aforesaid by the county treasurer, the district treasurer shall present to the county treasurer a copy of the certificate so delivered to him as aforesaid by the county treasurer, which said copy shall be certified to by the district clerk, and the county treasurer shall pay to such district treasurer the amount of taxes due to such district, as soon thereafter as the same is collected.

SECTION 8. This act shall take effect and be in force from and after its passage.

Approved April 9, 1866.

CHAPTER 77.

[Published April 19, 1866.]

AN ACT for the regulation of trade, in certain cases.

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

Appointment of fish inspector.

SECTION 1. There shall be a state inspector of fish appointed by the governor, with the advice and consent of the senate, for the term of five years from the time of appointment, unless sooner removed, who, before entering upon the duties of his appointment, shall take the oath prescribed by section 28, article 4, of the constitution of this state, and shall also give bond, with

To take constitutional oath and give bond.