of the towns of Plymouth and Wonewoc, is hereby vested in joint school-district number six, of the city of Elroy and the towns of Plymouth and Wonewoc.

SECTION 3. Amend section 62, so that when Section 62 amended said section shall read as follows: Section 62. The town treasurers of the towns of Plymouth and Wonewoc shall pay over to the school-district treasurer of joint school-district number six of the city of Elroy, and the towns of Plymouth and Wonewoc, all moneys which by present apportionment or those hereafter to be made for 1885, belong to joint school-district number six of the towns of Plymouth and Wonewoc.

SECTION 4. This act shall take effect and be in force from and after its passage.

Approved April 2, 1885.

[No. 263, A.]

[Published April 6, 1885.]

CHAPTER 226.

AN ACT to amend chapter 313, of the laws of 1876, entitled, "an act to revise, consolidate and amend the charter of the city of Racine, approved August 8, 1848, and the several acts amendatory thereof," approved March 11, 1876, and the several acts amendatory thereof.

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

SECTION 1. Section 3, of title 2, of chapter 313, section s of of the laws of 1876, as amended by chapter 133, of the laws of 1882, is hereby amended to read as follows: Section 3. There shall be elected annually at the municipal election by the qualified electors of the city a mayor, and a city marshal for a term of one year each, a justice of the peace for the term of two years, and one assessor for a term of three years; and biennially in every odd numbered year a city clerk for a term of two years, and in every even numbered year a city treasurer for a term of two years. There shall be

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elected at such annual election in each ward by the qualified electors thereof, one alderman for a term of two years, and one supervisor for a term of one year. Said officers shall enter upon the duties of their respective offices on the third Tuesday in April in the year of their election and hold their said offices for and during their respective terms, and until their respective successors shall be elected and qualified; provided, that no person shall be eligible to the office of city treasurer for two consecutive terms.

Section 12 of title 3 amended.

SECTION 2. Section 12, of title 2, of said chapter 313, as amended by chapter 26, of the laws of 1877, is hereby amended to read as follows: Section 12. In case of a tie vote or a failure in making an election of any officer, or in case of the dismissal of any officer, or when any officer elected or appointed for the city shall remove his residence without the limits of the city, or when any officer elected or appointed in and for any ward or division of the city shall remove his residence without the limits of such ward or division, or when any officer shall refuse or neglect for twenty days after notice of his election or appointment to qualify and enter upon the discharge of the duties of his office, the office shall be deemed vacant; and whenever a vacancy shall occur in such manner or in any other manner in any office to be filled \cdot by an election by the people. the common council shall order a special election upon a public notice of ten days, to be given in like manner as notice is given of the general municipal elections for the election of a person to fill such vacancy, except as provided in sections five and sixteen of title 2, and may fill such vacancy (excepting in the office of mayor or alderman) temporarily by appointment, until the same shall be filled by a special election.

Section 2 of title 8 amended.

SECTION 3. Section 2, of title 3, of said act is hereby amended to read as follows: Section 2. The mayor shall take care that the laws of the state and the ordinances of the city are duly observed and enforced, and that all officers of the city discharge their respective duties. He shall from time to time give the common council such information and recommend such measures as he may deem advantageous to the city. When present, he shall preside at the meetings of the common council, and shall vote only therein on an equal division of the members present. The mayor shall be the chief executive officer of the city, and the head of the fire department and police; he may appoint as many temporary special policemen as he may deem recessary. He shall have power to administer oaths and to take acknowl-He shall have the edgement of instruments. power to remove, or to temporarily suspend from office, for misconduct or neglect of duty, the chief of police, or any police officer, and to temporarily suspend for misconduct in office or neglect of duty, any officer, elected or appointed by the common council, and to fill such office temporarily by appointment; but he shall report such action to the next regular meeting of the common council for their further action in the premises. He shall sign all drafts or warrants on the city treasurer, and all contracts on behalf of the city, and all ordinances, rules, by-laws and regulations passed by the common council, and he shall have the power to veto any ordinance, by law, rule, regulation or appropriation passed by the common council, as provided in section 7, of title 4, of this act.

SECTION 4. Section 5, of title 3, of said act is section 5 of title 8 amended. hereby amended to read as follows: Section 5. The city clerk shall act as city comptroller and shall examine all estimates of works or improvements and all contracts authorized or proposed to be made by the common council. He shall sign all contracts authorized to be made by the common council by virtue of this act, and unless they be by him signed, they shall be of no validity. He shall in no case sign any contract on behalf of the city unless the means for paying the same shall have been provided for by the levy of taxes by the common council or unless the fund against which the expense accruing by such contract will be properly chargeable, shall be good for the amount over and above all other existing liabilities chargeable against it; and for a violation of his duty in this respect he and his sureties shall be liable on his official bond for all damages resulting to the city or any individual. He shall keep a full account of all the separate funds of the city, and of the several sums received to the credit of the same and of the several sums paid

therefrom respectively. Every draft upon the treasurer shall specify the particular fund upon which it is drawn, but the city clerk shall sign no draft or warrant on the treasurer, unless the particular fund upon which it is drawn shall then be good for that amount. Before any bill or account shall be allowed by the common council it shall be audited by the city clerk, who shall keep full account of the bills so audited and separate files of such bills against the several funds, and an account of all receipts into the treasury and all disbursements therefrom and of the contracts countersigned by him and of all claims for damages against the city.

Section 6 of title 8 amended.

SECTION 5. Section 6, of title 3, of said act is hereby amended to read as follows: Section 6. The city clerk shall report to the common council at their first meeting in every month the amount of all contracts, which have been entered into, chargeable against any fund of the city or of any ward thereof and shall perform such other duties as the common council by ordinance or resolution may direct. He shall make out and report to the common council at its first regular meeting in the month of March of each year a statement in de-tail of all the expenses of the city and the condition of the several funds, and revenue of the city for the preceding year. The fiscal year shall commence on the first day of March annually. The city clerk shall also keep a list of all bonds issued by the city, with a statement of the purposes for which they were issued, when and where and to whom payable and the rate of interest they respectively bear.

Section 9 of title 3 amended.

SECTION 6. Section 9, of title 3, of said act is hereby amended to read as follows: Section 9. The city treasurer shall on the Saturday preceding the first regular meeting of the common council in each month, report to the city comptroller the amount of money paid into the city treasury since the making of his last report. The city comptroller shall have the right at all times to examine all the records, books, papers, vouchers and accounts of the city treasurer, and it shall be his duty from time to time to compare his reports therewith. If the city treasurer shall, in the opinion of the common council, willfully neglect to make such reports as is required by this section or shall willfully make a false report, or shall refuse the city comptroller access at seasonable times, to the records, books, papers, vouchers and accounts in his office, the common council may declare his office vacant and appoint a city treasurer in his place, who shall hold his office, until such office shall be filled by a special election as provided in section 12, of title 2, of this act.

SECTION 7. Paragraph numbered 2, of section Paragraph 2 of 3, of title 4, of said act, is hereby amended to read amended. as follows: 2. To license, tax, regulate, suppress or prohibit public billiard halls, nine or ten pin alleys, bowling saloons, ball alleys, shooting galleries, theaters, opera-houses, ice and roller skating rinks or parks, concert saloons and other places of amusements.

SECTION 8. Section 6, of title 6, of said act, is Section 6 of title 6 amended. hereby amended, as follows: Section 6. Before ordering such improvements to be made, the common council shall determine the amounts to which the real estate fronting on the street upon which such improvement is proposed to be made, will be specially benefited thereby, and assess against the several pieces or parcels of land, the proportion of such special benefit which they will severally derive from such improvement, when completed in the manner contemplated in the estimate of the cost of such work, made as provided by section 5, of this title; and in case the benefits, in its opinion, amount to less than the cost of the improvement, the balance shall be paid out of the ward fund of the ward or wards in which such improvement is made; provided, that the making of such improvement, and using the ward fund therefor, shall be approved by the aldermen of the ward interested, and that the sum chargeable to any ward may be raised by a ward tax in addition to the amount authorized to be raised in such ward as an annual ward tax.

SECTION 9. Section 8, of title 6, of said act is Section 8 of title 6 amended. hereby amended to read as follows: Section 8. Thereupon, as soon as the common council shall have completed such assessment of benefits, they may advertise in the official paper of the city for bids for making such improvements, requiring bidders to give bond for the execution and performance of the contract in such amount as may be deemed proper, and if such bids are deemed too

high or above the estimate of the cost, they shall be rejected. Said contract shall be let to the lowest responsible bidder, and shall require the contractor to receive the certificates of special assessments upon or against the several lots or parcels of land which shall have been assessed with benefits to apply in payment of the contract price, as now provided by law, and shall further require that, in case said assessments or any of them, are not paid to the proper officers before the sale of the respective lots or parcels of land for said assessment by the county treasurer, said contract shall accept and receive in exchange for said certificates of special assessment certificates of tax sale upon said respective lots or parcels of land, and shall receive no money from the city until the money due on said special assessments or tax sale certificates shall have been actually paid into the city treasury.

Section 9 of title 6 amended.

SECTION 10. Section 9, of title 6, of said act is hereby amended to read as follows: Section 9. The owner of any lot or parcel of land, who feels himself aggrieved by such assessment as made by the common council, as to the proper proportion of the amount of benefits thereby determined to accrue to him by reason of any improvement and charged against his lot or parcel of land, may, within twenty days after such assessment by the common council, appeal therefrom to the circuit court of Racine county, and such appeal shall be taken, tried and determined, and bonds for costs shall be given, and costs awarded therein in like manner as in case of appeal to the said circuit court, provided for in title 5, of this act. Such appeal shall not affect the rights of the contractor or the proceedings in reference to his contract, but the certificate against the lot or parcel of land in question shall be given as if no appeal had been taken, and in case the appellant shall succeed, the difference between the amount charged in the certificate and the amount of benefit finally adjudged, shall be paid by the city out of the proper ward fund to the appellant, but not until he shall have paid the certificate issued on such land.

Section 10 of title6 amended.

SECTION 11. Section 10, of title 6, of said act is hereby amended to read as follows: Section 10. Such appeal shall be the only remedy or proceeding in which the question as to the amount of benefits accruing to a parcel or parcels of land shall be litigated, and no error or irregularity or informality in the proceeding not affecting substantial justice shall in any way affect the validity of such special assessments.

SECTION 12. Section 18, of title 6, of said act as Section 18 of title 6 amended. amended by chapter 77, of the laws of 1883, is hereby amended to read as follows: Section 18. The common council may cause the construction of breakwaters, parallel piling, sheet piling, piers or such other protections as may be planned or devised for the purpose of protecting the shores of said city against the encroachment of Lake Michigan, and defray the cost thereof by levying city and ward taxes, and special assessments upon real estate deemed to be specially benefited by such protection; and whenever lots or lands or streets are being washed away or encroached upon by said take, the common council may cause the construction of such protection as may be deemed necessary to prevent such washing away or encroachments, in the manner hereinafter provided. Whenever twelve or more resident freeholders of a ward shall petition the common council for the construction of such protections, and the common council shall deem it necessary to construct any of the protections named in this section, the common council shall first cause plans and specifications, and an estimate of the cost thereof to be made and filed with the city clerk. After the adoption of such plans and specifications, and after the cost of such work shall have been ascertained, the common council shall direct an application to be made for the appointment of three special commissioners to determine the amounts to be charged as special assessments against any and every lot or parcel of land bene-fited by such proposed protections. Such application shall be made and such commissioners shall be appointed, and shall make their assessments of benefits and their reports thereof in all respects in like manner and with like effect, as provided in section 8, of title 5, of this act with regard to commissioners for the assessment of benefits and damages in the opening of streets. Residents of the ward in which such protections are to be made shall, however, be eligible to appointment

as such commissioners, if not directly interested in the proposed improvement, and in all cases one of such commissioners, and but one, shall be a resident of such ward. The officers and commissioners acting in the matter shall receive like compensation, as provided for in section 7, of title 5, of this act. If the aggregate amount of the special assessments shall be less than the cost of the improvement, the deficiency shall be borne equally by the respective wards in which such work is done and by the city at large, and special levies on such ward, and on the taxable property of the city, may be made for the purpose; provided, that not over two thousand dollars shall be levied or expended in any year by the ward nor by the city.

SECTION 13. Section 1, of title 12, of said act as amended by chapter 77, of the laws of 1883, is hereby amended by making the salary of the city treasurer not to exceed eighteen hundred dollars and the salary of the fire marshal not to exceed one thousand dollars.

SECTION 14. Section 1, of title 13, of said act as amended is hereby amended to read as follows: Section 1. The common council shall annually on or before the first Tuesday in September levy a tax upon all the taxable property in said city, sufficient to pay the salaries of the officers of said city, as in this act provided, and to meet the interest on the corporate debt, as provided by law, and for the purposes hereinafter named, to wit.:

1st. For a sinking fund to discharge the principal of the corporate debt, a sum not less than ten thousand dollars.

2d. For school purposes, including repairs of school-houses and incidental expenses, a sum not ex eeding thirty-five thousand dollars.

3d. A sum not exceeding four thousand dollars for harbor purposes.

4th. A sum not exceeding forty-five hundred dollars, for the building and repairing of bridges and culverts.

5th. A sum not exceeding eighteen thousand dollars for the fire department, from which fund the salaries of all the officers and employes of said department shall be paid.

6th. A sum not exceeding eight thousand dol-

Section 1 of title 12 amended.

Section 1 of title 18 amended.

lars for a police fund, from which the salaries of all police officers shall be defrayed.

7th. For a contingent fund such sum as shall be sufficient to pay the contingent expenses of the city not otherwise provided for, and the cost of the erection and repair of public buildings and public improvements; provided, however, that the aggregate sum of all levies for general city purposes shall not exceed thirteen and one-half mills on the dollar of the valuation of the taxable property in said city, as returned by the assessors for such year; excepting, that the common council, at the levy of taxes for the year 1885, may levy a sum of ten thousand dollars beyond the said limitation of thirteen and one-half mills, to be used for the finishing and furnishing of the city hall.

8th. In addition to the aforementioned general levies the common council may annually levy on the taxable property of the several wards, the following sums for ward funds for the repair of streets, lighting of streets and other ward purposes, viz.:

On the 1st ward not to exceed twenty-five hundred dollars.

On the 2d ward not to exceed twenty-five hundred dollars.

On the 3d ward not to exceed twenty-five hundred dollars.

On the 4th ward not to exceed two thousand dollars.

On the 5th ward not to exceed three thousand dollars.

On the 6th ward not to exceed twenty-five hundred dollars.

On the 7th ward not to exceed fifteen hundred dollars.

All moneys received from fines or penalties under the ordinances or regulations of said city, and all moneys received from licenses shall be credited to the poor fund, from which such sums as shall not be required for the support of the poor may be transferred to the contingent fund, when necessary. Said poor fund shall be disbursed from the treasury under such ordinances and regulations as the council may prescribe. All delinquent taxes and remittances shall be charged against the contingent fund. Section 4 of title 18 amended.

Section 1 of title 14

amended.

Section 4. of title 13, of said act, SECTION 15. is hereby amended to read as follows: Section 4. The taxes received into the treasury shall belong to the said several funds in proportion to the several amounts of each fund, and shall be expended from such funds for the purposes only, for which such funds were raised, excepting as may be otherwise provided for in this act; but when money shall have been raised for any special purpose, and if there shall be a surplus left, after accomplishing such purpose and paying the expense thereof, such surplus may be transferred to the contingent fund, if such money shall have been raised by a general tax, or to the respective ward fund, if such moneys have been raised by a tax upon a ward only.

SECTION 16. Section 1, of title 14, of said act as amended, is hereby amended to read as follows: Section 1. After the completion of the assessment and correction of the assessment roll returned by the assessor, the city clerk shall within the time required by law, make an aggregate abstract of the assessment and statistics required by law, and return the same to the county clerk of Racine county, in pursuance with the general law; he shall also prepare a tax roll in the usual form with appropriate columns and headings for general city, ward, speci 1, school, state and county taxes, on which he shall carry out opposite to the description of each parcel of land, and to the names of each person taxed, the appropriate proportion of the state, county and school taxes, as certified by the county clerk of Racine county, as the apportionment of taxes against the city, and the general city, ward and special taxes and assessments levied by the common council. To such tax roll shall be annexed, a warrant signed by the mayor and city clerk, and sealed with the corporate seal of the city, directed to the city treasurer, commanding him to collect the taxes and assessments therein specified. Such roll shall be delivered to the city treasurer on or before the second Monday in December in each year, and before being delivered to said treasurer, shall be compared by the clerk with the correct assessment roll; and he shall append to it his certificate, that the same has been so compared by him, and that the said assessment roll and the whole thereof has been

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copied by him into said tax roll; and said tax roll, when so certified, shall be prima facie evidence in any court, that the lands and persons therein named were subject to taxation, and that the assessment was just and equal.

SECTION 17. Section 3, of title 14, of said act Section 8 of as amended, is hereby amended to read as fol-amended. Section 3. The city treasurer shall. upon lows: the receipt of the tax roll, publish a notice in the official paper of the city, and in such other local paper as he shall deem proper, specifying that all taxes and assessments, whether upon real or personal property in said tax roll, shall be paid before the 10th day of January next ensuing, and that all taxes on personal property 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 taxes, and the publication of such notice shall be deemed and taken to be a demand, and failure to pay the taxes and assessments within the time limited in such notice, shall be deemed a refusal to pay the same. The city treasurer shall charge no fees for collection of taxes and assessments paid to and collected by him prior to the 10th day of January of each year, and shall charge and collect five per cent upon all taxes and assessments remaining unpaid on the 10th day of January of each year.

SECTION 18. Section 4, of title 14, of said act, Section 4 of as amended, is hereby amended to read as follows: amended. Section 4. At the expiration of the time specified for the collection of taxes, the city treasurer shall proceed to collect the personal property taxes remaining unpaid by seizure and sale of the goods and chattels of the respective persons or corporations, and he shall have the same power to collect such taxes and to levy the same by distress and sale of the goods and chattels of the persons or corporations owing such taxes, and to sue for the same as is, or may be given to town treasurers. And the city treasurer may make a list of such delinquent taxes on personal property, and attach thereto his warrant directed to the chief of police of the city requiring and commanding him to collect such taxes of the persons or corporations liable to pay the same by the seizure and sale of their goods and chattels. The chief of police shall pro-

ceed to collect such taxes as directed and make return of the warrant, within the time to be specified in such warrant to the city treasurer, and the chief of police shall have the same powers to collect and levy such taxes by distress and sale, as is given to the city treasurer, and to his return he shall annex his affidavit that, after diligent search, he has been unable to discover any goods or chattels belonging to persons or corporations charged with such personal property taxes, as shall then remain unpaid on his tax list. The chief of police shall receive as compensation five per cent. collection fee upon all taxes by him collected, and in addition thereto, in case of a levy and sale, such further fees as are allowed to constables upon a levy and execution. The chief of police, before receiving such tax list, shall execute to the city treasurer a bond in such penal sum as the treasurer shall require, conditioned that he will account for and pay over to the city treasurer all taxes by him collected and make due return of his warrant as required.

SECTION 19. Section 5, of title 14, as amended, is hereby amended to read as follows: "Section 5. The city treasurer shall pay to the county treasurer of Racine county the state taxes apportioned to the city at the time provided by law, and shall at the expiration of the time set for the collection of taxes pay over to the said county treasurer the amount of the county taxes apportioned to the city, and the amount of the indebtedness to the county as certified by the county clerk. And at the same time he shall make a return to the county treasurer of the delinquent taxes and assessments on real estate remaining unpaid on his roll in manner and form as near as may be as required by law of town treasurers, except that the affidavit to such return shall be sufficient, if it state that the facts stated in his return are true. and that the taxes and assessments returned as delinquent were duly demanded and have not been paid. In said return the special assessments, which are the property of any contractor with the city, shall be set out separately, and if any of them shall remain unpaid at the time of the sale of lands for delinquent taxes, the lands upon which such assessments remain unpaid shall be sold for such assessments separately, and separate

Section 5 of title 14 amended.

certificates of sale distinct from other taxes shall be issued thereon as provided in section 12, of title 6, of this act, but all other special assessments, which are not the property of any contractor, shall be returned and be included in the tax sale with other taxes.

SECTION 20. This act shall take effect and be in force from and after its passage and publication.

Approved March 2, 1885.

[Published April 7, 1885.] [No. 402, A.]

CHAPTER 227.

AN ACT to incorporate the city of Whitewater.

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

CHAPTER L

CITY AND WARD BOUNDARIES.

SECTION 1. All that district of country in the corporate county of Walworth hereinafter described, shall name. be a city by the name of Whitewater, and the people now inhabiting, and those who shall in-habit said district, shall be a municipal corporation by the name of the City of Whitewater, and shall have the general powers possessed by municipal corporations at common law, and in addition thereto, shall have and possess the powers hereinafter granted; and the authorities thereof shall have perpetual succession; shall be capable of contracting and being contracted with, of suing and being sued, pleaded and being impleaded, in all courts of law or equity, and shall have a common seal, and may change and alter the same at pleasure.

SECTION 2. All that territory and section of Boundaries. country described as follows shall constitute the extent and limits of said city of Whitewater, to wit: Beginning at the northeast corner of the northwest quarter of section three, town four, range fifteen east, and running on the county line west, to the northwest corner of section five,