

Record to be kept.

SEC. 5. Every church, congregation, or society incorporated under the provisions of the third section of this act, shall keep a full and complete record of all ordinances, bye-laws, rules, meetings and proceedings thereof; and of the names of all persons who shall be elected officers thereof, and of all moneys received, paid out or expended by them, or any of them, in and about the affairs thereof: which record shall be always open to the inspection of its members, and shall be admitted in all courts as evidence of the matters therein stated.

WILLIAM SHEW,

Speaker of the House of Representatives.

MASON C. DARLING,

President of the Council.

APPROVED, February 8, 1847.

HENRY DODGE.

AN ACT

To authorize the supervisors of the town of Spring Valley to correct the assessment roll and to extend the time for collecting taxes in said town.

Be it enacted by the Council and House of Representatives of the Territory of Wisconsin:

Assessment roll when corrected.

SECTION 1. That the supervisors of the town of Spring Valley, in the county of Rock, be, and are hereby authorized to correct the assessment roll for the year 1846, at any time before the first Monday in April next, in the same manner as they might have done before the first Monday in January

last, in pursuance of section fifteen of the act entitled "an act to amend an act entitled, 'an act to provide for the government of the several towns in this territory, and the revision of county government.'"

SEC. 2. That said supervisors shall as soon as may be, after the correction of the assessment roll as herein provided, deliver the roll by them so corrected and certified under their hands, to the clerk of said town, together with a certificate, therein setting forth said town's proportion of territorial and county tax, for the year 1846, as the same were apportioned by the board of supervisors of the county of Rock for said year.

SEC. 3. It shall be the duty of the town clerk of said town within fifteen days after the assessment roll shall be delivered to him, corrected as aforesaid, to make a transcript thereof, with the corrections and additions of the supervisors, and to carry out in suitable columns, the territorial, county, and town taxes in equal proportions, to the respective valuation as provided by law, and in an additional column to credit to each person to whom taxes may be charged as herein provided, the amount of taxes by him, her, or them paid upon the assessment roll for A. D. 1846, as the same shall appear from the return of the collector for said year, and thereupon to commit the same to the collector of said town, together with a precept in the name of the territory, commanding him to collect the taxes charged upon said transcript unless reduced by the credit as herein provided, in the same manner as is now provided by law, and to make return of his doings to said clerk, within sixty days after the date of said precept.

SEC. 4. It shall be the duty of the collector, within the time before mentioned, to collect the full amount of said taxes, except where the same may be reduced by credits as herein provided, in the same manner and under the same restriction as is now provided by law for collecting in all cases when collection can be made, and to return with his precept to the town clerk, the amount so by him collected, together with the delinquent, unassessed, or illegally assessed lands, within the time designated in the precept of the town clerk, in the same manner as is now provided by law.

Delinquent
list to be re-
turned to trea-
surer.

SEC. 5. It shall be the duty of the town clerk to return to the treasurer of the county of Rock, a transcript of the delinquent list to him returned, by the collector, of land included in the assessment roll herein provided, certifying that the taxes therein charged were assessed upon the valuation of the assessor or assessors and supervisors of said town, that the amount charged to each tract is in just proportion to the whole amount of the town proportion of territorial and county taxes, apportioned by the county supervisors, and of such town taxes as were voted to be raised by said town at a regular town meeting, that they were committed to the town collector for collection, in pursuance to the provisions of the act, and by him returned according to law.

When lands
to be sold for
taxes.

SEC. 6. It shall be the duty of the county treasurer to proceed to sell the lands described in said return as soon as may be after receiving the same, giving four weeks previous notice of the time and place, in one or more of the newspapers printed in said county, said sale to be conducted in all other respects, and returns thereof made as now provided by law, which sale shall be as valid and binding in law, and redemption therefrom be made, and deeds given upon the same, and with the same conditions, as is provided in other cases of sales of lands for delinquent town or county taxes.

WILLIAM SHEW,

Speaker of the House of Representatives.

MASON C. DARLING,

President of the Council.

APPROVED, February 8, 1847.

HENRY DODGE.