

time to settle his accounts as such treasurer with the president and trustees, and deliver over to them all orders by him redeemed, to be cancelled; for the present year it shall be the duty of the treasurer to make his return and settlement as aforesaid, on or before the first Monday of March, 1852.

Delinquent tax  
to be added to  
next roll.

SEC. 2. It shall be the duty of the clerk to add all delinquent taxes returned as aforesaid, with 12 per cent. damages thereon, to the next tax roll, and the treasurer in collecting shall not receive the taxes of the current year on any lot or part of lot, without the delinquent tax on such lot or part of lot shall at the same time be paid, and every receipt given for taxes contrary to the provisions of this act, shall be void.

Burial lots.

SEC. 3. All records of sale and conveyances of burial lots in the village cemetery of said village, made and recorded in pursuance of the ordinances and by-laws of said village, shall be evidence of title to the same extent, and may be used in like manner as other records of the conveyance of real estate.

When deeds to  
be evidence of  
title.

SEC. 4. All deeds given for lands sold for the taxes of said village, shall be conclusive evidence of the title, after five years from the recording of the same, except in cases where the taxes shall have been paid before the sale.

J. McM. SHAFER,

*Speaker of the Assembly.*

E. B. DEAN, JR.

*President pro tem. of the Senate.*

Approved, April 17, 1852.

LEONARD J. FARWELL.

[Published June 2, 1852.]

Chap 431 An Act to provide for a special tax for the improvement of the Manitowoc and Calumet R. ad.

*The people of the State of Wisconsin represented in Senate and Assembly, do enact as follows:*

Commissioners.

SECTION 1. August Bensch, Anthony McNulty, and Chauncey H. Eaton of Manitowoc county, and A. D. Dick, N. E. Eastman, and W. H. Dick of Calumet county, are hereby appointed commissioners under the direction of whom as hereinafter provided, the tax provided for in this act shall be expended, to improve the road leading from the village of Manitowoc in the county of Manitowoc, in a westerly direction to Lake Winnebago in the county of Calumet, commonly known as the "Manitowoc and Calumet Road."

**Sec. 2.** Before entering upon the duties required by this act, the said commissioners shall take and subscribe an oath or affirmation to perform such duties faithfully and impartially, and shall execute a bond to the officers hereinafter named in the penal sum of three thousand dollars with such surety or sureties as the officers hereinafter named shall approve, conditioned for the faithful and just expenditure of all money that may come into their hands or the hands of either of them, by virtue of this act, and for the faithful performance of all their duties under this act. The commissioners residing in the county of Manitowoc shall file their oaths or affirmations with the town clerk of the town of Manitowoc, and execute their bond to the supervisors of such town; and the town clerk of said town shall approve of the surety or sureties in such bond. The commissioners residing in the county of Calumet shall file their oaths or affirmations with the town clerk of the town of Manchester, and execute their bond to the supervisors of such town, and the town clerk of said town shall approve of the surety or sureties in such bond. The said supervisors are hereby authorized to prosecute said bonds whenever the conditions thereof shall be broken; and shall have power to require said commissioners to account to them as often as they may deem necessary.

**Sec. 3.** The said commissioners may appoint from their own number a clerk and a treasurer.

**Sec. 4.** On or before the last day of June, A. D. 1852, each of the commissioners appointed clerk under this act, shall make out an assessment roll containing a description of all the lands and lots lying along the line of said road in his county, and within three miles of said road, which, in the opinion of said commissioners, will be particularly benefited by the improvement of said road; and shall set down in said roll, as far as can be ascertained, the names of the owners [of] such lands or lots respectively; and on the completion of said rolls the said commissioners shall meet on such day in the month of May or June, and at such place as they may agree upon, for the purpose of making an assessment of said lands and lots, and they shall assess the same at their then cash value, setting down opposite each tract or lot of land described in said roll, the valuation so ascertained.

**Sec. 5.** Said commissioners shall levy such tax on all the lands and lots aforesaid, as in their opinion may be necessary to improve said road and render the same passable as a wagon road, not exceeding thirty mills on the dollar; and their said clerks respectively shall thereupon calculate

and carry out such tax on said roll opposite each tract or lot therein described.

**When collected.** SEC. 6. On or before the first day of July, A. D. 1852, the treasurer or any one of said commissioners may proceed to collect the taxes in said roll in the same manner and with like powers as town treasurers are authorized by law to collect other taxes.

**How tax paid.** SEC. 7. Any person charged with taxes in said roll may work out the same at one dollar per day, under the direction of said commissioners, or either of them, or by furnishing utensils or materials at such prices as may be agreed upon.

**Delinquent list.** SEC. 8. In event of any part of the tax remaining unpaid on any of the property described on said rolls, it shall be the duty of the said treasurers or one of said commissioners, on or before the first day of November next, to make out a list of such delinquent lands or lots and return the same to the town clerks respectively, of the towns in which such delinquent lands may lie, and it shall be and is hereby made the duty of said town clerks to enter such unpaid taxes in their respective tax lists for the year 1852, opposite the proper description of lands and lots; and such unpaid taxes shall then be collected by the town treasurers of said towns respectively, in money, at the time and in the manner of collecting county, state, and other taxes. It shall be the duty of such treasurers to pay over all moneys collected by them, to said commissioners on demand of any of them, taking proper vouchers therefor. In case any part of such taxes shall not be collected by said treasurers, they shall return the same with other delinquent taxes to the county treasurers of their respective counties, who shall collect the same as other taxes are by them collected, and proceed to sale of the lands for non-payment of such taxes, as in other cases, and it shall be the duty of the county treasurers and clerks of the county boards of supervisors into whose hands any of said delinquent taxes shall come, to pay the same to the said commissioners; and said officers are hereby made liable on their official bonds for such moneys, in the same manner as is now provided by law touching their liability for other moneys.

**May work out tax.** SEC. 9. Any person or persons, under the direction of said commissioners, may work out unpaid taxes on any of the lands or lots described in the assessment roll made by said commissioners, at any time after the delinquent lists above named have been delivered to the town clerks as aforesaid, and take from said commissioners a certificate

setting forth the fact and describing the land on which the tax has been so paid; and the holder of said certificate shall be entitled to draw the money from any office or person who may have the custody of the same at any time when the tax on such land or any part of it shall be paid by the owner.

SEC. 10. It shall be the duty of said commissioners to expend the moneys collected and apply the labor to be done on said road in such manner as will improve the same to the best advantage; and they shall proceed with the same without unnecessary delay. How money expended.

SEC. 11. Each of said commissioners shall receive one dollar and fifty cents per day for every day actually and necessarily spent in the discharge of their duties under this act. Compensation

SEC. 12. The said commissioners and the said town and county officers shall act only in the county in which they reside or belong; and the acts of any two of the commissioners in each of said counties shall be valid, any thing in this act to the contrary notwithstanding. Jurisdiction

J. McM. SHAFER,

*Speaker of the Assembly.*

E. R. DEAN, JR.

*President pro tem. of the Senate.*

Approved, April 17, 1852.

LEONARD J. FARWELL.

[Published June 22, 1852.]

An Act to provide for the establishment of a Commissioner of Emigration for the State of Wisconsin in the City of New York.

Chap 432

*The people of the State of Wisconsin represented in Senate and Assembly do enact as follows:*

SECTION 1. A commissioner of emigration for the state of Wisconsin shall be appointed by the governor, whose duty it shall be to reside and to keep an office in the city of New York from the first day of May next to the first day of May of the year 1853; to be present during the usual business hours at such office and to give to emigrants the necessary information in relation to the soil and climate of the state and the branches of business to be pursued with advantage therein, and the cheapest and most expeditious route by which the same can reach the state, and to give such further information as will, as far as practicable, Governor to appoint commissioner of emigration.