

When money to
be drawn.

SECTION 3. No money hereby appropriated shall be drawn from the treasury, until the secretary of state shall certify that the duties herein provided for shall have been, respectively, performed.

SECTION 4. This act shall take effect from and after its passage and publication.

Approved April 1, 1863.

CHAPTER 195.

[Published April 2, 1863.]

AN ACT to authorize and empower the city of Ripon and the city of Fond du Lac, and certain towns therein named, to aid in the construction of certain railroads.

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

Companies re-
ferred to.

SECTION 1. It is hereby provided, that if the Sheboygan and Mississippi railroad company, by virtue of its charter or by any law of this state, shall, under the conditions of said charter, its obligation and authority, grade and complete a railroad from Fond du Lac to Ripon, through the town of Rosendale, or any other legally authorized railroad company grading, completing and owning a railroad from Fond du Lac to Ripon, through the town of Rosendale, under and by virtue of any charter or other law of this state, such company and the Sheboygan and Fond du Lac railroad company shall be the companies referred to in the provisions of this act, by whatever corporate name they or either of them may be known.

Cities and towns
authorized to
raise taxes in aid
of railroads.

SECTION 2. The city of Ripon, the town of Ripon, the town of Rosendale, the town of Springvale, the town of Eldorado, the town of Lamartine, the town of Fond du Lac, the town of Taycheedah, the town of Empire and the city of Fond du Lac, are hereby, respectively, authorized and empowered, and the same is hereby declared to be legal, to levy and collect a tax upon the assessed valuation of property in said towns and cities, respectively, in accordance with the provisions of this act, to be used and paid out in aid of the

construction of railroads, in the manner herein directed, and not otherwise.

SECTION 3. The said tax shall not be levied until the question has been submitted to a vote of the people of said towns and cities, respectively, qualified to vote at general elections, and a majority of those voting at such election shall have declared in favor of such railroad aid tax, in the manner herein directed.

Question to be voted upon.

SECTION 4. It shall be lawful for the city of Ripon and the town of Ripon, respectively, at the annual election on the first Tuesday in April, 1863, for the election of city and town officers, to vote on the subject of the railroad tax contemplated by this act, at which election all those persons voting in favor of levying said tax shall deposit a ballot containing the words, "for railroad tax," and all those persons voting against said tax shall deposit a ballot containing the words, "against railroad tax." Said election shall be conducted in the same manner as the election for city and town officers, and the vote shall be canvassed in the same manner, and it shall be the duty of the board of inspectors of said election to make a certificate of the result of the same, setting forth the number of votes cast for and against said tax, which said certificate shall be recorded by the clerks of said city and towns, respectively, in the records thereof, and file the same in their respective offices.

When question to be submitted in city and town of Ripon—form of ballots, how canvassed, &c.

SECTION 5. If a majority of all the votes polled at said election in the city of Ripon, shall be in favor of said railroad aid tax, then the common council of the city of Ripon shall be required, and by this act are empowered and directed, within ten days after the result of said elections shall have been declared as herein provided, to levy and authorize the collection of a special tax of not less than five mills on the dollar, upon the equalized value of the taxable property of said city, and in the fall of the year (A. D.) 1863, and in each and every year thereafter, a like assessment of five mills upon the dollar shall be levied and collected with the general tax in each of those years, until the sum of fifteen thousand dollars shall have been collected: *provided*, that in the last year in which such tax is levied and collected, no greater per centage shall be levied than will be necessary to raise the balance re-

If election in city of Ripon be in favor of proposition, a tax to be annually raised until \$15,000 shall have been collected.

quired to make up the aggregate sum of fifteen thousand dollars aforesaid.

Warrant for and
collection of tax,
&c.

SECTION 6. The clerk of the said city of Ripon shall, within thirty days after the said tax shall have been ordered as herein provided, make out the assessment roll for the collection of the said tax of five mills upon the dollar as aforesaid, and attach thereto a warrant for the collection of the same, which said warrant shall be in the form now prescribed by law for warrants for the collection of taxes, except that the treasurer shall not therein be required to pay over the moneys collected to the county treasurer, but he shall in and by said warrant be required and commanded to collect said tax; and pay over the moneys within six weeks from the receipt of said warrant, to the trustees of the railroad aid fund created and appointed by this act, and hereinafter mentioned; and it shall be the duty of said treasurer to collect the said tax and pay over the money in conformity to the mandate of said warrant, and for that purpose he shall have the same powers as under a warrant for the collection of a general tax, and all laws applicable to the collection of a general tax shall be applicable to the collection of the tax provided by this act.

If election in
town of Ripon
be in favor of
proposition, a
tax to be annu-
ally raised until
\$10,000 shall
have been col-
lected.

SECTION 7. If a majority of all the votes polled in the town of Ripon shall be cast in favor of said railroad aid tax, then the board of supervisors of said town of Ripon shall, within ten days after the result of said election shall have been declared as herein provided, and they are hereby authorized, empowered and directed, to levy and authorize a collection of a tax of not less than five mills on the dollar of the equalized valuation of the taxable property of said town, as fixed upon the last assessment roll of said town; and in the fall of the year (A. D.) 1863, and in each and every year thereafter, a like assessment of five mills upon the dollar shall be levied and collected with the general tax in each year, until the sum of ten thousand dollars shall have been collected: *provided*, that in the last year in which such tax is levied and collected, no greater per centage shall be levied than will be necessary to raise the balance required to make up the aggregate sum of ten thousand dollars aforesaid to be raised from said town of Ripon. And it shall be the duty of the clerk of the town of Ripon, within thirty

Warrant for and
collection of tax,
&c.

days after the said tax shall have been ordered by the board of supervisors of said town of Ripon, to make out the assessment roll and attach thereto a warrant for the collection of the said tax, in all respects as is provided herein for the city of Ripon; and the treasurer of the town of Ripon shall collect the said tax and pay over the moneys in all respects as is provided in this act for the city of Ripon, and for that purpose all of the provisions and powers herein contained for the treasurer of the city of Ripon, are extended to and made applicable to the treasurer of the town of Ripon.

SECTION 8. There shall be held in the town of Rosendale, on the second Tuesday in April, a special election, to vote on the subject of the railroad aid tax contemplated in this act. The election shall be held at the place of the last town meeting. The qualifications of voters at such election shall be the same as at town meetings, and all the provisions of law relative to conducting town meetings shall be applicable to the election held under this act. The form of the ballot shall be the same as herein prescribed for the city and town of Ripon, and the votes shall be canvassed and the result certified and recorded in the same manner as herein prescribed for said city and town.

Special election
in town of Rosendale.

Form of voter,
how canvassed,
&c.

SECTION 9. There shall be held on the second Tuesday in April next, special elections in the several towns of Springvale, Eldorado and Lamartine, at which election it shall be lawful for the qualified voters of those towns, respectively, to vote on the subject of the railroad aid tax contemplated by this act. The said election shall be held at the place in which the last election was held in those towns, and shall be conducted in the same manner in all respects as is provided by law for annual town elections. The form of the ballot to be used shall be the same as in this act is prescribed for the city and town of Ripon, and the vote shall be canvassed and the result certified and recorded as in this act is provided for the city of Ripon.

Special elections
in towns of
Springvale, Eldorado and Lamartine.

Where to be held.

Form of votes,
how returned.
&c.

SECTION 10. There shall be held (a) special election [elections] in the several towns of Fond du Lac, Taycheedah and Empire, and the city of Fond du Lac, or any one of them, on such day as shall be designated by a notice to be signed by ten voters of the town or city, and the secretary of the Sheboygan and Fond du Lac railroad company, and published at least twenty

Special elections
in towns of Fond du Lac, Taycheedah and Empire, and city of Fond du Lac.

days before such election, in a newspaper published in the city of Fond du Lac, at which election it shall be lawful for the qualified voters of those towns, respectively, and the city of Fond du Lac, to vote on the subject of the railroad aid tax contemplated by this act. The said election shall be held at the place in which the last elections were held in those towns and the wards of said city, unless the day designated shall be the day of annual town election, then at the place of such town or city election, and shall be conducted in the same manner in all respects as is provided by law for annual town elections. The form of ballot to be used shall be the same as in this act is prescribed for the city and the town of Ripon, and the vote shall be canvassed and the result certified and recorded as in this act is provided for the city of Ripon.

Where to be held.

Form of votes, how canvassed, &c.

If elections be in favor of proposition, taxes to be annually raised.

SECTION 11. In each of the towns of Rosendale, Springvale, Eldorado, Lamartine, Fond du Lac, Empire, and city of Fond du Lac, in which a majority of those voting at such election shall have declared in favor of said railroad aid tax, the board of supervisors of such town and the common council of said city of Fond du Lac shall, and by this act are empowered and directed, within ten days after the result of said election shall have been declared as herein provided, to levy and authorize the collection of a special tax of not less than five mills on the dollar of the equalized valuation of the taxable property of each of those towns and city of Fond du Lac, as fixed upon the last assessment roll of such town and city; and in the fall of the year 1863, and in each and every year thereafter, a like assessment of five mills upon the dollar shall be levied and collected with the general tax in each year, until the following sums of money shall have been collected in each of those towns and in the city of Fond du Lac, to-wit: In the town of Rosendale, eight thousand dollars, in the towns of Springvale, Eldorado, Lamartine, Fond du Lac, Taycheedah and Empire, each, five thousand dollars, and in the city of Fond du Lac, twenty-five thousand dollars: *provided*, that no special tax shall be collected in the city of Fond du Lac, the towns of Fond du Lac, Taycheedah and Empire, until the time of collection of general taxes in the fall of 1863; *and provided, further*, that in the last year in which such tax shall be levied and collected, no greater per

Amount of tax in each town and city.

Proviso.

centage shall be levied than will be necessary to yield the balance required to make up the aggregate sum imposed by this act upon each of those towns and the said city of Fond du Lac.

SECTION 12. The clerk of each of the towns of Rosendale, Springvale, Eldorado and Lamartine shall, within thirty days after the said tax shall have been ordered as herein provided, make out the assessment roll for the tax herein contemplated, and attach thereto a warrant for the collection of the same in all respects as herein provided for the city of Ripon. The powers and duties of the treasurer of each of said towns under said warrant, shall be the same as herein provided for the city of Ripon. The said tax shall be levied and collected in the city of Fond du Lac, the towns of Fond du Lac, Taycheedah and Empire, the same as other general taxes, as near as may be, except that the treasurer shall pay over the moneys when collected to the trustees of the railroad fund herein mentioned; and all laws for the collection of a general tax are hereby extended to and made applicable to the collection of the taxes contemplated by this act.

Warrants for and collection of taxes.

SECTION 13. It shall be the duty of the board of supervisors of each of the towns herein named, and of the common council of the city of Ripon and the common council of the city of Fond du Lac, or such of them as shall have voted in favor of said railroad aid tax, after the first assessment contemplated by this act shall have been collected, and on or before the 1st day of August, A. D. 1863, to calculate and ascertain the balance to be raised by each of said towns and cities, respectively, after deducting from the gross amount to be raised in each, under the provisions of this act, the amount of the proceeds of said first assessment. They shall then draw orders upon their respective treasurers for such ascertained balance. Such orders shall be in the form and similitude of ordinary town and city orders. They shall be drawn in sums varying from one to fifty dollars. They shall be divided into classes payable proportionably, as near as may be, in each of the several years in which a railroad aid tax is to be collected under the provisions of this act. On the 15th day of January, in each year, the said orders shall be receivable for the taxes of the year in which they are made payable, and shall draw seven per

Boards of supervisors and councils to ascertain balances to be raised.

Orders for same.

To be divided into classes.

Orders receivable for taxes.

cent. interest after the day of payment: *provided*, that no order shall draw interest until it shall have been presented to the treasurer for payment.

Railroad fund.

SECTION 14. The moneys arising from the first assessment under this act, and the town and city orders to be issued under the provisions of the foregoing section, shall constitute the railroad aid funds contemplated by this act.

Trustees of fund.

SECTION 15. Charles F. Hammond and Bertine Pinkney of the city of Ripon, and Clinton Matteson of the town of Rosendale, are hereby appointed trustees of such railroad aid fund as shall be collected in the city of Ripon and the towns of Ripon, Rosendale, Springvale, Eldorado and Lamartine; and B. F. Moore of the city of Fond du Lac, Edward Pier of the town of Fond du Lac, and L. H. Phillips of the town of Empire, are hereby appointed trustees of said part and portion of said railroad aid fund as shall be collected in the city of Fond du Lac and the towns of Fond du Lac, Taycheedah and Empire; and such boards of trustees are hereby separately empowered to receive, hold and disburse the moneys, city and town orders, the custody of which they shall be entitled to by the provisions of this act, and not otherwise.

Boards of trustees—on what roads funds to be expended.

SECTION 16. Charles F. Hammond and Bertine Pinkney of the city of Ripon, and Clinton Matteson of the town of Rosendale, shall form and constitute one board of trustees under the provisions of this act, and shall be entitled to the custody of such railroad aid funds as shall be voted and collected in the city of Ripon and in the towns of Ripon, Rosendale, Springvale, Eldorado and Lamartine, and ten thousand dollars from the city of Fond du Lac, if voted, all of which said funds shall be expended in aid of the railroad from the city of Fond du Lac to the city of Ripon, as elsewhere provided in this act. B. F. Moore of the city of Fond du Lac, L. H. Phillips of the town of Empire, and Edward Pier of the town of Fond du Lac, shall form and constitute another distinct and separate board of trustees, under the provisions of this act, and shall be entitled to the custody of all such railroad aid funds as shall be voted and collected in the towns of Fond du Lac, Taycheedah and Empire, and fifteen thousand dollars from the city of Fond du Lac, all of which said funds shall be expended upon the Sheboy-

gan and Fond du Lac railroad lying east of the city of Fond du Lac, anything in this act to the contrary notwithstanding.

SECTION 17. It shall be the duty of the treasurers of each of the towns herein named, and the treasurer of each of the cities of Fond du Lac and Ripon, to pay over each to the proper board of trustees, as specified in the preceding section, all moneys collected by the tax herein provided to be levied in the spring of 1863: *provided*, that no such money shall be paid over to the said boards of trustees until the members of each board, respectively, shall have jointly filed with each of said treasurers from whom it shall be its duty to receive any railroad fund, a bond, payable to the board of supervisors of any such town and to the mayor and common council of any such city, in a penalty of double the amount of the funds to be by them received from any such towns or cities, conditioned for the faithful execution of their trusts and the faithful disbursement of said funds according to the provisions and true intent and meaning of this act.

Taxes to be paid over to trustees.

Trustees to give bonds.

SECTION 18. The town clerk of each of the towns herein named, and the city clerk of each of said cities, shall in like manner deliver over to the proper board of trustees, the town and city orders herein authorized and directed to be issued in aid of said railroads; and each board of trustees shall hold such portions of moneys and town and city orders as shall properly come into its possession, in trust for said several towns and cities, and the railroad companies contemplated to be aided under the provisions of this act.

Orders to be delivered to trustees.

To be held in trust.

SECTION 19. It shall be lawful for the different boards of trustees, and they are each hereby empowered, to demand and receive all of the said railroad aid funds that shall belong to them, respectively, from the several towns and cities mentioned in this act, and they shall pay over and deliver said funds to the railroad companies contemplated to be aided by this act, at the times and in the manner following, and not otherwise: Whenever one-fourth of the grading of the railroad from the city of Fond du Lac to the city of Ripon is completed, then the board of trustees having charge of the aid fund belonging to that road, shall deliver and pay over to the directors of the railroad company doing such work, one-fourth of the fund so held by them as such

Manner in which the funds shall be paid to railroads.

trustees. So soon as one-half of the grading of such road is completed as aforesaid, one other fourth of said fund shall be delivered and paid over as aforesaid; and so soon as the said railroad is fully graded and bridged from Ripon to Fond du Lac, and the ties for the same provided and delivered on the line of said road, then the said trustees shall deliver to such railroad company the whole of the fund so held by them to aid in constructing said road, whether the sums be in money or town and city orders. Whenever the Sheboygan and Fond du Lac railroad is completed and in running order for one-half of the distance from the village of Glenbulah, in Sheboygan county, to the city of Fond du Lac, then the board of trustees having charge of the said fund belonging to that railroad, shall deliver and pay over to the directors of said railroad company doing such work, one-half the funds so held by them as such trustees. Whenever all the road is completed as aforesaid to the city of Fond du Lac, the whole of the funds so held by such trustees shall be paid over and delivered to the directors of said railroad company, whether the same be in money or in town or city orders.

Orders negotiable.

SECTION 20. The town and city orders to be issued under the provisions of this act shall be negotiable by delivery of the same, and the holders thereof shall receive the same protection as the holders of negotiable promissory notes and bills of exchange.

Return of delinquent taxes, &c.

SECTION 21. The delinquent taxes arising under this act shall be returned to the county treasurer in all respects as now provided by law for delinquent taxes, except that all delinquencies arising from the tax herein provided to be levied in the spring of 1863, shall remain in the hands of the county treasurer until the spring of 1864, and they shall then be added to the delinquencies of the general tax, and be collected with the same.

SECTION 22. This act shall take effect and be in force from and after its passage.

Approved April 1, 1863.