

## CHAPTER 829.

[Published May 24, 1865.]

AN ACT to authorize the several wards of the city of Racine to raise money by tax for the payment of bounties to volunteers for the military service of the United States, and to provide for the levy and collection of the same.

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

SECTION 1. The qualified electors of each ward of the city of Racine shall have power, at any special election, to vote to raise by tax such sum or sums of money as may be necessary to pay bounties to volunteers in the service of the United States, who may have enlisted or shall hereafter enlist and become credited to such ward upon its quota under any call of the president of the United States heretofore made or hereafter to be made for volunteers for the military service of the United States: *provided*, that such bounty shall in no case exceed two hundred dollars to any one volunteering.

Wards may vote bounties to volunteers.

Limit to bounties.

SECTION 2. Special elections shall be held in any ward of said city, for the purpose mentioned in section one of this act, upon the written petition to the clerk of said city, signed by ten or more qualified electors and freeholders of such ward, which petition shall set forth the purpose for which said special election is asked by the petitioners, together with the amount of money sought to be appropriated or raised by tax at such election for the purpose aforesaid. And it is hereby made the duty of such clerk, upon presentation to him of such petition, to call a special election of the qualified electors of such ward, by posting notices of the same in three or more public and conspicuous places in such ward, stating the time when and the place where such election will be held, and the object of the same, together with the amount of tax proposed to be voted thereat, which notice shall be so posted not less than five nor more than fifteen days previously to the time specified for holding such special election. Such election shall be held at the place of the last annual election in such ward, and shall be opened and conducted and the votes given thereat shall be canvassed and returned to the city clerk of said city, in the same

Petition for and notice of election.

Where election to be held and how conducted.

manner that general elections are conducted, and the votes canvassed and returned pursuant to chapter seven of the revised statutes, entitled "of general and special elections, of the manner of conducting the same, and of the canvass." Voting at such election shall be by ballot. Such ballot shall have written or printed thereon the words "for volunteer tax," or "against volunteer tax;" and no person shall be entitled to vote unless he is at the time a resident of the ward in which he offers his vote, and unless he has all the qualifications of a voter, required by said chapter seven of the revised statutes; and the penalties prescribed in said chapter for a violation of the provisions thereof, shall apply to all elections held pursuant to this act: *provided*, that the electors assembled at such election, not less than twelve in number, may, before proceeding to vote on the question of raising any such tax, agree and determine upon a less sum to be voted for any such purpose than the amount named therefor in the petition aforesaid; and a correct and complete record of the proceedings of every such election shall be kept, in which shall be stated the amount of such tax voted thereat, and such proceedings shall be signed or attested by the inspectors and clerks of such election, and deposited and filed in the office of the clerk of said city. The city council of said city, at any regular or special meeting thereof, shall, upon inspection of the return of said proceedings, declare by resolution the result of such election and the amount of any such tax voted thereat, and shall direct the mayor and city clerk of said city to issue orders upon the treasurer of said city for the payment of the whole or any part of such tax. Such order shall be receivable only in payment of any tax authorized by this act and voted for in such ward for the purpose aforesaid, and shall be payable by the city treasurer only from the moneys collected by him from said ward tax, under the provisions of this act; and the orders issued for the benefit of one ward, shall not be payable from moneys collected from the tax raised in any other ward.

SECTION 3. Whenever the qualified electors of any ward in said city shall have voted a tax upon the taxable property of said ward, for the purpose of paying bounties to volunteers to fill the quota or quotas of such ward, it shall be the duty of the clerk of said city,

Form of ballots,  
and qualification  
of electors.

Less sum may be  
agreed upon.

City orders may  
be issued.

Orders receivable  
for taxes.

Assessment of  
tax.

within fifteen days after the city council shall have declared the result of said election, as provided in section two of this act, to make a copy of the last assessment roll of the real and personal property of said ward; and upon the valuation of said property, to apportion and carry out in said roll, the said tax so voted in such ward, for the purpose aforesaid, and cause a warrant for the collection of said tax to be annexed thereto, which warrant shall be made by said clerk, and signed by him and the mayor of said city, and shall conform as near as practicable to the warrant prescribed by law for the collection of other taxes, commanding the treasurer of said city to collect said tax within thirty days from the date of said warrant. Said roll and warrant annexed thereto, shall forthwith be delivered to the treasurer of said city.

SECTION 4. Upon receipt of the assessment roll and warrant attached as aforesaid, it shall be the duty of the treasurer of said city, who shall be the collector for each of the wards, to give notice in a newspaper printed in said city, that such assessment roll for the tax aforesaid, has been committed to him for the purpose of collection; that he will receive payment of such tax at his office in said city, for thirty days then next ensuing, and said notice shall also state the time and place when and where he will sell all lots and lands in said roll contained, upon which the taxes remain unpaid at such time, or so much thereof as will pay and satisfy the taxes thereon, together with all costs and liabilities which shall accrue according to law by advertisement and sale, and such notice shall be published for three successive weeks in said newspaper.

Notice of and collection of tax.

SECTION 5. In case the taxes on any real estate in said roll contained, shall remain unpaid after the expiration of thirty days next ensuing the date of said notice, the treasurer shall within fifteen days thereafter commence the sale of said real estate, and continue the same from day to day until so much thereof shall be sold as will pay the taxes, interest and charges due, assessed and charged thereon, in pursuance of this act; and in conducting said sale, in issuing to purchasers of any such real estate, certificates thereof, in executing deeds thereon, and in collecting the taxes assessed upon personal property, said treasurer shall have all the power and authority vested in him by virtue of sec-

Collection of delinquent taxes.

tions forty-two, forty-three and forty-four of chapter ninety-eight of the local [general] laws of eighteen hundred and sixty-one, and said sections, together with section forty-five of said chapter, except so much of section forty-two as relates to the time of sale of real estate for unpaid taxes, shall apply to and govern the proceedings of said treasurer in the collection of taxes authorized by this act, and the sale and redemption of lands on account thereof; but before he shall distraint the property of any person, he shall give such person, or his agent or representative, if to be found in said city, at least three days' notice, by making demand of the taxes so as aforesaid imposed on such person, and said treasurer shall be entitled to receive and collect the same fees as for collecting other taxes.

Application of  
taxes.

SECTION 6. The taxes so collected by said treasurer shall be paid out by him in redemption of the orders issued in pursuance of section two of this act, and for no other purpose.

Penalties.

SECTION 7. In case the clerk of said city shall willfully refuse or neglect to perform the duty or service required of him in this act, for the purpose of preventing the holding of an election, the voting of a tax thereat, or the collection of any such tax when voted, or shall refuse to issue or sign any city order authorized to be issued by this act, he shall be guilty of a misdemeanor, and shall be liable to be indicted and punished therefor, as provided by law in cases of misdemeanor.

Repeal.

SECTION 8. All acts and parts of acts conflicting with the provisions of this act, are, for the purpose of this act only, hereby repealed, and this act shall take effect and be in force from and after its passage and publication.

Approved April 7, 1865.