

- Highway tax.** amended shall read as follows: Section 22. The supervisors in each town shall meet within eighteen days after the annual town meeting, at such time and place as they may agree upon, and proceed then or at a subsequent meeting, to assess the highway tax in their town for the ensuing year, but the supervisors shall not extend the time for assessing such highway tax beyond the second Monday in May in any year. But no town containing a population of less than five hundred inhabitants in any county in this state shall hereafter levy or collect a tax of more than one thousand dollars in any one year, for the purpose of constructing roads and bridges in such town; said sum of one thousand dollars to include the amount of money that may be voted at any general or special town meeting, and also the mill tax which the several boards of town supervisors are now by law authorized to levy as a highway tax in this state. And no town in this state shall hereafter levy or collect a tax of more than two thousand dollars in any one year for the purpose of constructing and repairing roads in such town, exclusive of the mill tax now by law authorized to be levied therein for such purpose: *provided*, that this shall not apply to towns having less than two congressional townships.
- Restrictions.** SECTION 2. This act shall take effect and be in force from and after its passage and publication.
- Approved March 18, 1878.

[No. 107, S.]

[Published March 30, 1878.]

CHAPTER 251.

AN ACT relating to apportioning the bonded indebtedness of the town of Jefferson, Jefferson county, and to amend chapter twelve, laws of 1874, entitled An act to legalize certain acts of the board of supervisors of Jefferson county, and detaching certain territory from the town of Jefferson, and apportioning the bonded indebtedness of said town; and also to amend chapter ninety-two, laws of 1877, entitled, An act relating to apportioning the bonded indebtedness of the town of Jefferson, Jefferson county, and amendatory of section two of chapter twelve, laws of 1874.

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

- Amended.** SECTION 1. Section two of chapter twelve of the laws of 1874, entitled an act to legalize certain acts of the board of supervisors of Jefferson county, and de-

taching certain territory from the town of Jefferson and apportioning the bonded indebtedness of said town, approved February 3d, 1874, is hereby amended so as to read as follows: Section 2. Whenever the electors of the town of Jefferson, in Jefferson county, shall have voted to raise any money by tax upon the taxable property of said town to pay any part or portion of the bonded indebtedness of said town of Jefferson, created in aid of railroads and outstanding on the third day of February, 1874, or to pay any indebtedness created by said town under and pursuant to the provisions of chapter one hundred and eighty-two of the private and local laws of 1867, entitled An act to amend an act to enable the town of Jefferson to settle with its creditors, and an act amendatory thereto, being chapters two hundred and twenty-six and four hundred and ninety-two of the local laws of 1866, the town clerk of the said town of Jefferson shall, between the first and twentieth days of October of the same year in which the electors of this said town shall have so voted, apply in writing to the town clerk of the town of Koshkonong, in Jefferson county, for a statement of the total valuation of the taxable property assessed within the area of sections thirty-one (31), thirty-two (32), thirty-three (33), thirty-four (34), thirty-five (35), and thirty-six (36), of township number six (6), north of range number fourteen (14) east, in said county of Jefferson, as the same appears on the assessment roll of said town of Koshkonong for the year in which such application is made; thereupon it shall be the duty of the town clerk of the town of Koshkonong, within five days after such application is made, to make and deliver to the town clerk of the said town of Jefferson a certified statement in writing, signed by him, of the total amount of taxable property assessed within the area of the said six sections, as the same appears upon the corrected assessment roll of the said town of Koshkonong; and within five days thereafter, the town clerk of the said town of Jefferson shall determine the just proportion of such money so voted to be raised by the electors of the said town of Jefferson, which is justly and properly chargeable to the assessed taxable property within the area of the said six sections, and make and deliver to the town clerk of the said town of Koshkonong, a certificate in writing, signed by him, showing the whole amount of money so voted to be raised by the electors of the said town of Jefferson; the total assessed valuation of all the taxable property in the

Duty of town
clerks in prem-
ises.

town of Jefferson as the same appears upon the corrected assessment roll of the town of Jefferson for such year and the total assessed valuation of all the taxable property within the area of said six sections as the same appears by the said certified statement of the clerk of the town of Koshkonong, and the just proportion of such money so voted to be raised by the electors of the said town of Jefferson which is justly and properly chargeable to the assessed taxable property within the area of the said six sections, and thereupon it shall be the duty of the town clerk of the town of Koshkonong at the time he makes out the tax roll of his town for state, county, town and other taxes for the year in which said certificate shall have been so made and delivered to him, to calculate and carry out the just proportion of the money so voted to be raised by the electors of the said town of Jefferson, which is justly and properly chargeable to the taxable property within the area of the said six sections as it appears by the said certificate so made and delivered to him by the clerk of the said town of Jefferson, opposite to the taxable property within the area of the said six sections and in a separate column in his tax roll for the year in which such money shall have been so voted by the electors of said town of Jefferson, and in the manner prescribed by law for calculating and carrying out state, county, and town taxes in the tax roll.

Amended.

In case of town clerk's refusal to carry out tax.

SECTION 2. Section two of said chapter ninety two of the laws of 1877, is hereby amended so that it shall read as follows: Section 2. Whenever the electors of the said town of Jefferson shall hereafter vote to raise any money by tax upon the taxable property of said town, to pay any part of the indebtedness mentioned in the first section of this act, and the just proportion of the money so voted to be raised, which is justly and properly chargeable to the taxable property within the area of the said six sections, shall have been certified to the town clerk of the town of Koshkonong as provided in the first section of this act, and the town clerk of the town of Koshkonong shall neglect or refuse to calculate and carry out such just proportion opposite to the taxable property within said six sections in his tax roll, as provided in the first section of this act, or there shall be for any other reason a failure to collect such just proportion in the year in which it shall have been so first certified to the town clerk of the town of Koshkonong, then it shall be the duty of the town clerk of the town of Jefferson on or before the

twentieth day of October in the year next following such neglect or refusal to insert in said tax roll, or such failure for any other cause to collect such just proportion, to make and deliver to the town clerk of the town of Koshkonong a certificate in writing signed by him, giving the amount of such just proportion which was not collected the preceding year, and it shall then be the duty of the town clerk of the town of Koshkonong, to calculate and carry out the amount of such proportion, as it shall appear by such certificate opposite to the taxable property within the area of said six sections, in a separate column in the tax roll of his town for the year in which such certificate shall be received by him, and in the manner prescribed by law for calculating and carrying out state, county and town taxes in the tax roll.

SECTION 3. At the time the town clerk of the town of Koshkonong calculates and carries out the state, county and town taxes in the tax roll of his town for the year eighteen hundred and seventy-eight, it shall be his duty and he is hereby required to calculate and carry out in the said tax roll for that year, and opposite to the description of the taxable property within the area of the said six sections as it shall appear in the said tax roll, and in a separate column therein prepared for that purpose, the sum of six hundred and ten one-hundredth dollars, in addition to all sums which he may be required, by the provisions of this act or the act to which this is amendatory, to calculate and carry out that year in said tax roll opposite to the description of the taxable property within the area of said six sections, which said sum of six hundred and ten one-hundredth dollars is hereby declared to be the just proportion of the money which the electors of the town of Jefferson voted to raise by tax on the taxable property of said town of Jefferson, in the year 1875, to pay a part of the indebtedness mentioned in the first section of this act which is justly and properly chargeable to the taxable property within the area of said six sections.

Further duties
of Koshkonong
town clerk.

SECTION 4. At the time the town clerk of the town of Koshkonong calculates and carries out the state, county and town taxes in the tax roll of his town for the year 1879, it shall be his duty and he is hereby required to calculate and carry out in the said tax roll for that year and opposite to the description of the taxable property within the area of the said six sections, as it shall appear in the said tax roll, and in a separate column therein prepared for that purpose the sum of six hun-

Same.

dred and eighty and six one-hundredth dollars in addition to all other sums which he may be required by the provisions of this act or the act to which it is amendatory, to calculate and carry out that year in said tax roll opposite to the description of the taxable property within the area of said six sections, which said sum of six hundred and eighty and six one-hundredth dollars is hereby declared to be the just proportion of the money which the electors of the town of Jefferson voted to raise by tax on the taxable property of said town of Jefferson in the year 1876, to pay a part of the indebtedness mentioned in the first section of this act which is justly and properly chargeable to the taxable property within the area of said six sections.

Same.

SECTION 5. At the time the town clerk of the town of Koshkonong calculates and carries out the state, county and town taxes in the tax roll of his town for the year 1880, it shall be his duty and he is hereby required to calculate and carry out in the said tax roll for that year, and opposite to the description of the taxable property within the area of the said six sections, as it shall appear in the said tax roll, and in a separate column therein prepared for that purpose, the sum of six hundred and six and three one-hundredth dollars, in addition to all other sums which he may be required by the provisions of this act or the act to which it is amendatory to calculate and carry out that year in said tax roll, opposite to the description of the taxable property within the area of said six sections, which said sum of six hundred and six and three one-hundredth dollars is hereby declared to be the just proportion of the money which the electors of the town of Jefferson voted to raise by tax on the taxable property of said town of Jefferson, in the year of 1877, to pay a part of the indebtedness mentioned in the first section of this act, which is justly and properly chargeable to the taxable property within the area of said six sections.

Amended.

Collection and return of tax.

SECTION 6. Section three of said chapter ninety-two is hereby amended so as to read as follows: Section 3. The town treasurer of the town of Koshkonong shall at the time and in the manner of collecting or returning delinquent the state, county and town taxes in the tax roll of his said town, collect or return delinquent all the taxes which shall have been calculated and carried out in the said tax roll pursuant to the provisions of this act, and shall pay the amount so collected over to the commissioners of the public debt of the town of Jefferson on or before the time pre-

scribed by law for paying county taxes to the county treasurer.

SECTION 7. In case the said town of Koshkonong or the said six sections, or any person or persons for said town or said six sections shall have paid to the commissioners of the public debt of the said town of Jefferson on or before the first day of March, 1881, and under the provisions of this act, the sum of five thousand dollars, with interest thereon at the rate of seven per cent. per annum from the first day of March, 1878, in addition to all sums already paid by and for said six sections, under the provisions of chapter twelve of the laws of 1874, then the said six sections and the owners and inhabitants thereof shall stand *ipso facto* released and discharged from any further liability to taxation under this act or the act to which it is amendatory, and from any and all liability to pay any further part of the bonded indebtedness of the said town of Jefferson: *provided, however*, that if the said sum of five thousand dollars, with interest as aforesaid, shall not be so paid to the commissioners of the public debt of the said town of Jefferson on or before the first day of March, 1881, then the said six sections and the owners and inhabitants thereof shall continue liable to be taxed under the provisions of this act the same as if this section had not been incorporated into this act.

Conditional
release.

SECTION 8. The supervisors of the said town of Koshkonong are hereby authorized, in their discretion, to direct and require the town clerk of the said town of Koshkonong to insert in the tax roll of said town for the years 1878, 1879 and 1880, respectively, in a separate column to be prepared therein for that purpose, such sum in addition to the amounts hereinbefore required to be inserted therein as will be sufficient to raise the said sum of five thousand dollars, with interest as aforesaid, by the first day of March, 1881, and when said supervisors shall so direct and require, it shall be the duty of said clerk to insert in the said tax roll for said three years respectively, in a separate column therein prepared for that purpose, such additional sum as shall have been so required in each of said years respectively; and when so inserted it shall be the duty of the town treasurer of said town of Koshkonong to collect the same and pay the same over to the commissioners of the public debt of the town of Jefferson at the same time he pays the county tax to the county treasurer.

Discretion of
supervisors.

SECTION 9. The supervisors of the town of Kosh-

Power to refund

konong are hereby directed when authorized so to do by a vote of the electors of said town, at their annual town meeting in any year, to refund to the tax payers of said six sections, out of the general fund of said town such sums as shall be levied and collected from said tax payers during such year, for the payment of the bonded indebtedness of the town of Koshkonong, and the chairman of the board of supervisors of said town and the town clerk of said town are hereby authorized to issue town orders to said tax payers for such purpose for the said amounts.

Penalty against town clerk for failure to comply with the law.

SECTION 10. If the town clerk of the said town of Koshkonong or the town clerk of said town of Jefferson shall either of them for any cause or reason whatever fail, neglect or refuse to do or perform any duty required by this act to be done or performed by the clerk so failing, neglecting or refusing or shall for any cause or reason fail, neglect or refuse to do any act or thing required by this act to be done by him, such clerk, so failing, neglecting or refusing, shall be guilty of a misdemeanor, and, on conviction thereof, shall be punished by a fine of not less than fifty dollars, nor more than one hundred dollars, together with costs of the prosecution, and by imprisonment in the county jail not less than ten nor more than forty days.

Liquidated damages.

SECTION 11. In addition to the punishment prescribed in the preceding section for the misdemeanor therein described, if either of the town clerks mentioned in said section shall for any cause or reason fail, neglect or refuse to do or perform any duty required by this act to be done or performed by the clerk so failing, neglecting or refusing, or shall for any cause or reason whatever, fail, neglect or refuse to do any act or thing required by this act to be done by him, he shall be liable to pay and shall pay to the said town of Jefferson, as liquidated damages, the sum of one thousand dollars, which sum may be recovered, with costs, in an action brought in the circuit court in and for said Jefferson county by the said town of Jefferson against the said clerk so failing, neglecting or refusing as aforesaid, or against said clerk and the surety or sureties on his official bond, at the option of said town of Jefferson.

Penalty against town treasurer for failure to comply with the law.

SECTION 12. If the town treasurer of the town of Koshkonong shall, for any cause or reason whatever, fail, neglect or refuse to do or perform any duty, act or thing required by this act to be done or performed by him, he shall be guilty of a misdemeanor, and on conviction thereof, shall be punished by a fine of

not less than fifty dollars nor more than one hundred dollars, and by imprisonment in the county jail not less than ten nor more than forty days.

SECTION 13. In addition to the punishment prescribed in the next preceding section for the misdemeanor therein described, if the town treasurer of the town of Koshkonong shall fail, neglect or refuse as aforesaid to do or perform any duty, act or thing required by this act to be done or performed by him, he shall be liable to pay and shall pay to said town of Jefferson as liquated damages, the sum of one thousand dollars, which sum may be recovered, with costs, in action brought in the circuit court in and for said Jefferson county, by the said town of Jefferson against the said treasurer of the town of Koshkonong as aforesaid, or against the said treasurer and the surety or sureties on his official bond, at the option of said town of Jefferson.

SECTION 14. Any justice of the peace in Jefferson county shall have jurisdiction concurrent with the circuit court, of all actions or prosecutions for the misdemeanors mentioned in sections seven (7) and nine (9) of this act.

SECTION 15. All acts and parts of acts conflicting or inconsistent with the provisions of this act are hereby repealed.

SECTION 16. This act shall take effect and be in force from and after its passage and publication, and shall be published in the "Jefferson Banner," a newspaper published at Jefferson, Jefferson county Wisconsin.

Approved March 18, 1878.

[No. 120, S.]

[Published April 9, 1878.]

CHAPTER 252.

AN ACT to remedy the evils consequent upon the destruction of any public records by fire or otherwise.

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

SECTION 1. Whenever it shall appear that the records, or any material part thereof, of any county in this state have been destroyed by fire or otherwise, any map, plat, deed, conveyance, contract, mortgage, deed of trust, or other instrument in writing, affecting real es-

Liquated
damages.

Jurisdiction.

Repealed.

Publication.

Instruments
may be re-re-
corded.