

When personal property liable to distress for taxes.

§ 4. If the taxes are not paid to the treasurer on or before the last day of August, he may proceed to collect the same by distress and sale of the goods and chattels of the person charged, or of the person found in possession of the lands or town lots charged with such unpaid taxes, giving six days notice of the time and place of such sale, by written notices set up in three of the most public places in said town; and all personal estate charged with unpaid taxes, shall be subject to distress and sale for the amount of taxes chargeable thereon.

Fire engine companies, &c.

§ 5. That the president and trustees of said town shall have authority to order the formation of fire engine and hose companies, and fire hook and ladder companies, not exceeding two of each; and every of said fire engine and hose companies may contain from twenty-four to forty able bodied men; and every of said hook and ladder companies may contain from sixteen to twenty able bodied men, who shall be exempt from military duty, except in cases of insurrection or invasion.

Road tax.

§ 6. It shall be lawful for the trustees of said town to levy a road tax on the inhabitants of said town, as a poll tax, of not more than three nor less than one day's work.

Parts of former act repealed.

§ 7. That section nine of the act to which this amendatory, and parts of said act contravening the provisions of this act be and the same is hereby repealed.

PASSED February 18, 1842.

AN ACT to amend an act entitled "An act to incorporate the village of Racine."

Be it enacted by the Council and House of Representatives of the Legislative Assembly of the Territory of Wisconsin, as follows:

Property exempt from tax.

§ 1. The following property shall not be taxed by virtue of any ordinance or law adopted by the authority of the said village, in the village of Racine, namely: The property of the United States, of this Territory, of Racine county, and of all incorporated literary, benevolent, charitable and scientific institutions, and all property which is by law exempt from sale on execution.

§ 2. All property, real and personal, within the limits of the village, not exempted, as above, shall be subject to taxation. Property liable to taxation. Personal property shall be construed to include all goods, chattels, moneys and effects, all ships and vessels, and all stocks in any moneyed corporation.

§ 3. The trustees shall have power to levy and collect, annually, a tax on all property, subject to taxation, in said village, not exceeding the rate of one dollar on every one hundred dollars of the assessment valuation thereof. Rate of same.

§ 4. It shall be the duty of the assessors, during the months of January and February of each year, to make out an assessment roll, in which they shall set down the names of all the taxable inhabitants of said village, and the names, so far as they can be ascertained, of non-residents, who shall own real estate therein, and the description, quantity and value of all the property subject to taxation in said village; and when said roll shall have been completed, it shall be certified to by at least two of the assessors, as a true assessment roll of all the property subject to taxation in said village, and immediately deposited with the clerk of said village. Duty of assessors.

§ 5. It shall be the duty of the clerk, annually, upon receiving the assessment roll as aforesaid; to lay the same before the trustees for their consideration, relative to the rate per centum of tax to be levied for the current year, and when the said trustees shall have determined the rate per centum to be taxed on the assessed value of property, as contained in the assessment roll as aforesaid, it shall be the duty of the clerk in the month of March, to make out, in accordance with such determination, a schedule of all the property as contained in said assessment roll, together with the names of the owners thereof when known, annexing to each lot or other kind of property the amount of tax which shall be chargeable on the same, agreeably to the assessment as returned, and the rate per centum of taxation as fixed by the trustees; which schedule shall be called the tax list, and shall be recorded in a book to be by him kept for that purpose; and said tax list, or the record thereof, shall either of them be conclusive evidence of the amount Tax list, how made.

of corporation taxes assessed for the current year, in which the same shall be made out and dated.

To be delivered to treasurer.

§ 6. It shall be the duty of the clerk to complete the tax list as aforesaid, and deliver the same to the treasurer in the month of March, and make a record of such delivery in the book where said list shall be recorded; which record shall be conclusive evidence of such delivery; and the tax assessed on real estate shall be a lien on the same from the first day of April until the tax shall be paid, together with all penalties and costs which may accrue thereon, agreeably to the provisions of this act.

Notice to be given.

§ 7. Upon the receipt of the tax list as aforesaid, and during the month of April, it shall be the duty of the treasurer to give public notice in a newspaper printed in said village, or by posting up notices in three public places in said village, that such tax list has been committed to him for the purpose of collecting the tax thereon, and that he will receive payment for taxes at his office until the last day of August then ensuing, subject to a deduction of five per centum if paid before the said last day of August.

Discount, &c.

May be collected by distress.

§ 8. If the taxes are not paid to the treasurer on or before the said last day of August, he may proceed to collect the same by distress and sale of the goods and chattels of the person charged, giving six days notice of the time and place of such sale, by written notices, set up in three public places in said village.

In what case lands may be sold--Proceedings in sale.

§ 9. In case the tax on any lot or other piece of land shall remain unpaid on the said last day of August, and there are no goods and chattels of the person charged therewith to be found in the village, it shall be the duty of the treasurer to make out a general advertisement, stating that all lots and other pieces of land upon which the taxes have not been paid, will be sold by him at a certain time and place to be therein mentioned, for the purpose of paying the taxes which may be assessed thereon, together with all costs and other liabilities, which shall accrue by advertisement and sale, agreeably to the provisions of this act. Said advertisement shall be published four successive weeks, commencing in the month of September, in a newspaper printed in said village, if there be one, and if not, then by posting up in three public places

in said village: *Provided*, that in case of assessment of taxes in gross upon any tract or lot of land, the treasurer, upon the application of any claimant or owner of a part thereof, either divided or undivided, shall receive a part of the taxes, interest and charges due thereon, proportionate to the quantity of such lot or tract, so owned or claimed, and the balance of such taxes, interest and charges, shall be a lien only on the remainder of such lot or tract of land.

§ 10. The time fixed by the said treasurer for the sale of lots or other pieces of land for taxes, shall be at the same time which he may designate within the month of December next ensuing the publication of the advertisement thereof; and on the day mentioned in the said notice, the treasurer shall commence the sale of the said lots and lands, 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 agreeably to this act; and the treasurer shall give to the purchaser or purchasers of any such lots or lands, a certificate describing the lots or lands purchased, stating the sum paid therefor, including fees, and the time when the purchaser will be entitled to a deed for the said lots or lands; and if the person claiming the title to said lots or lands described in said certificate, shall not, within two years from the date thereof, pay to the treasurer for the use of the purchaser, his heirs or assigns, the sum mentioned in such certificate, together with the interest thereon, at the rate of twenty per centum per annum, from the date of such certificate, the treasurer shall, at the expiration of the said two years, execute to the purchaser, his heirs or assigns, a conveyance of the lots or lands so sold; which conveyance shall vest in the person or persons to whom it shall be given, an absolute estate in fee simple; and the said conveyance shall be conclusive evidence that the sale was regular, according to the provisions of this act; and every such conveyance to be executed by the treasurer, under his hand and seal, in the name and on the behalf of the village of Racine, and the execution thereof witnessed and acknowledged, as by law, as in other cases provided, may be given in evidence and recorded in the same man-

Time of sale.

May redeem lands so sold.

Deed when and how made.

ner, and with like effect, as a deed regularly acknowledged by the grantor, may be given in evidence and recorded.

Treasurer to
publish adver-
tisement:

§ 11. In the month of July of each year, the treasurer shall publish in the manner mentioned in the last section, an advertisement, stating each lot and tract of land, which will be forfeited in the ensuing December, (stating the day thereof,) if the taxes and charges upon the same are not paid before that day, together with the amount of such taxes and charges.

Costs and fees.

§ 12. That all lots or lands the taxes on which shall not be paid before the last day of August as aforesaid, and which shall be advertised for sale for non-payment of taxes, shall be subject to a charge of three cents for each lot or piece of land so advertised, for the first advertisement, and for each lot or piece of land which shall be sold as aforesaid, it shall be lawful for the treasurer to demand and receive the following fees: For each certificate to be given to a purchaser at such sale of any lot or piece, twelve and a half cents; for certifying the sum necessary to redeem any lot or piece of land held for taxes, twelve and a half cents; and one dollar for each conveyance executed by him in pursuance of this act. The said fees to be paid by the person receiving such instrument of writing. The charge for the second advertisement shall be ten cents for each lot or piece of land.

How lands re-
deemed.

§ 13. That if any person who shall purchase any lot or piece of land in pursuance of this act, shall pay any tax returned subsequent to such purchase, on such lot or piece of land, the person who shall redeem such lot or piece of land, shall pay the amount of such tax with interest at the rate of twenty-five per centum per annum for the benefit of such purchaser.

Streets, &c.

§ 14. The board of trustees shall cause to be summoned six freeholders, inhabitants of said village, not directly interested, who being first duly sworn for that purpose, shall inquire into and take into consideration the benefit and advantages that may accrue, and estimate and assess the damages that would be sustained by the reason of the opening, extension or widening of any street, avenue, lane or alley, and shall, moreover, estimate the amount which other persons shall be benefited thereby; all of which shall be

returned to the trustees under their hands and seals, whereupon the trustees shall levy and assess a special tax on the persons so benefited; and the residue of such damages, if any, shall be paid out of the village treasury, and no street, avenue, lane or alley, shall be opened, extended or widened, until the damages thus assessed shall be paid to the persons entitled thereto.

§ 15. It shall not be necessary for the trustees to publish any Notices notice required to be published, except bye-laws or ordinances, for a longer time than one week.

§ 16. The trustees shall have the sole right of licensing and regulating groceries, victualing houses, taverns, shows, public exhibitions, and theatrical or other entertainments; and also, the sale of spirituous or strong liquors within said village; and shall have power to fix such rates of licenses and enact such bye-laws on the subject, with penalties for the breach thereof, as they may deem proper, and to collect such penalties in the same manner provided for collecting other penalties in the act to which this is amendatory: *Provided*, that any person licensed shall be required to pay such additional tax for license as may be prescribed in the act for the collection of county revenue; and the board of county supervisors or county commissioners of the county of Racine shall have authority to collect such additional tax for the use of the county.

Powers of trustees.

§ 17. That the following parts of the act to which this is amendatory, be and the same are hereby repealed, to wit: all provisions in the same relating to the office of collector, paragraph numbered fourteen, in section fourteen, of said act; and also, sections twenty-two, twenty-three, twenty-four, twenty-five and twenty-six.

Parts of former act repealed.

PASSED, February 16, 1842.

AN ACT to repeal parts of the several acts relative to the Milwaukee and Rock River Canal.

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

§ 1. That the first, sixteenth and seventeenth sections of the