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CHAPTER 163.

CHAPTER 163.

AN ACT to amend an act, entitled "An act to consolidate and amend the act to incorporate the City of Oshkosh, and the several acts amendatory thereto."

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

SECTION 1. The city marshal shall possess all the powers of constables of towns, and shall be subject to the same liabilities, and shall be entitled to receive for his services the same fees as by law allowed to constables for like services, but in no case shall he receive any salary or other compensation from the city treasury.

§ 2. All the general laws of this State which are now, or may hereafter be in force, relative to the assessment and collection of taxes, shall be in force in said city, except as otherwise provided, and the city treasurer shall proceed to collect taxes, and all assessments of said city, at the same time, and in the same manner, as is required by law of town treasurers to collect taxes; and all unpaid taxes and assessments shall, in like manner, be returned to, and collected by, the county treasurer; and the city treasurer, before returning such unpaid taxes and assessments, shall add thereto five per cent. for collection fees, which sum shall be collected with such other unpaid taxes, assessments and charges, by the county treasurer, and by him, when collected, shall be paid over to the city treasurer; and the said city treasurer shall place the same, when so paid, in the general fund of the city, for the benefit of the city. The city treasurer shall be entitled to receive, charge, and collect, as fees for the collection of taxes and assessments, three per cent. upon all taxes and assessments collected by or paid to him prior to the first day of January in each year, and five per cent. upon all taxes and assessments paid to, or collected by him after said first day of January; the city treasurer shall, upon the receipt of the tax list, publish a notice in the official paper of the city, (if any there be, if not, then in some paper of the city, if there be any published in the city) specifying that all taxes and assessments, whether upon real or personal property, in said tax list, shall be paid on or before the last day of December, of said year, and that all taxes and assessments, not paid by that

shall.

Of the assessment and collection of taxes.

Fees.

Notice relative to collection of taxes.

CHAPTER 102.

day, will be collected by the seizure and sale of the goods and chattels of the person, company, or corporation, charged with such taxes and assessments, and the publication of such notice shall be deemed and taken to be a demand; and failure to pay the taxes and assessment within the time limited in such notice, shall be deemed a refusal to pay the same.

City Treasurer
to keep state-
ment of fees,
&c.

§ 3. The city treasurer shall keep, in a book to be provided for that purpose, a true account and statement of all fees by him received as city treasurer, from any source whatsoever, and when the amount thereof shall reach the sum of eight hundred dollars, all sums by him received, over and above that amount, shall be paid, by him, into the general fund of said city, for the benefit of the city, and such book shall, at all times, be open for inspection, by the mayor or common council, or to any committee appointed by the common council; and the said city treasurer, when required by the common council, shall make a report, under oath, of all the fees by him received as such city treasurer.

Objects for
which taxes
may be levied.

§ 4. The common council of said city shall annually levy upon the taxable property of such city, to defray the current expenses of said city, as follows—for the support of schools, a tax not exceeding three thousand five hundred dollars; for the support of the poor, a tax not exceeding one thousand dollars; for ward purposes, a tax not exceeding one-fourth of one per cent upon all the taxable property of each ward; and for all other purposes, a tax not exceeding six thousand dollars.

When special
taxes may be
levied.

§ 5. Whenever it shall be necessary to build new school houses, or purchase sites therefor, or to build new bridges, a special tax may be levied for such purposes, not exceeding five thousand dollars in any one year, and when so levied, the same shall be carried out by the city clerk, in a separate column in the assessment roll, particularly specifying the purpose for which such tax is levied, and the said taxes when so levied, shall be collected at the same time as other city taxes are collected.

City orders, for
what receiv-
able.

§ 6. City orders shall be receivable for all city taxes, except school, poor, and special taxes for bridge and school purposes, which shall be collected in money, or in orders drawn upon such funds respectively.

§ 7. Section three, of an act to amend and alter an act, entitled "an act to consolidate and amend an act to

incorporate the city of Oshkosh, and the several acts amendatory thereto," approved March 3d, 1857, is hereby amended, by adding thereto the following words: "and the said jurors, before entering upon the discharge of their duties, shall take and subscribe an oath faithfully and impartially to discharge their duties as such jurors, in the premises, which oath may be administered by any person authorized to administer oaths, which shall be filed in the office of the city clerk."

CHAPTER 100.

Amendment in relation to Jurors.

§ 8. The Common Council of said city shall not have power to issue any bonds, or other evidences of debt, payable at a day subsequent to the date of the issue thereof, except in cases specially authorized by law; nor shall the Common Council issue, in any one year, orders upon the city treasury to an amount greater than the amount of taxes which may be levied under the provisions of this act; and in case a greater amount of orders shall be issued than is herein provided, the members of said Common Council shall be personally liable therefor, and the amount of such excess may be collected of them, or any one of them, by any person holding such orders, in any court of competent jurisdiction: *Provided*, that no member of said Council shall be held liable, as aforesaid, without proof of his assent to the issue of such excess of orders.

Limitation on issue of bonds.

Limitation of orders.

Members personally liable.

Provide.

§ 9. Whenever the taxes, either upon personal or real property, shall not be paid by the fifteenth day of January of any year, the treasurer may issue his warrant, directed to the City Marshal, commanding him to collect such unpaid taxes, and for such purpose the City Marshal shall have all the powers, and be subject to the same liabilities, and be entitled to the same compensation as is now provided by the charter of said city, and the several acts amendatory thereto, and the said warrant, when so issued, shall be returnable before the expiration of the time allowed, by law, to the said treasurer for the collection of said taxes.

When City Marshal to collect tax.

Compensation.

§ 10. Section five of the act, to which this is amendatory, is hereby amended by striking out all after, and including, the word "Provided," in said Section.

Amendment.

§ 11. Section seven of the act, to which this act is amendatory, and Section three, of Chapter one hundred and ten, of the private and local laws of 1859, approved March 14th, 1859, are hereby repealed.

Repeal.

§ 12. This act shall take effect and be in force from and after its passage.

Approved March 23, 1860.