

tried and determined by said circuit court, in the same manner, and with like effect, as if said suits and proceedings had been originally commenced in said circuit court.

SEC. 3. This act shall be published immediately after its passage, and shall take effect and be in force from and after the 31st of March, 1860.

Approved March 24, 1860.

CHAPTER 198.

[Published April 10, 1860.]

AN ACT to amend chapter eighteen, of the Revised Statutes, entitled
 "Of the assessment and collection of taxes."

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

Sec. 82, of
 chap. 18 of R.
 S. amended.

Duty of jus-
 tice.

SECTION 1. Section eighty-two, of chapter eighteen, of the Revised Statutes, entitled "Of the assessment and collection of taxes," is hereby amended so as to read as follows: "The justice, before whom such person shall appear, or is brought, shall have jurisdiction of the subject matter, to the full amount of the tax against such person, and shall proceed to hear and determine the same, though the tax shall exceed in amount the sum of one hundred dollars; and the said justice shall enter the cause on his docket, as in other actions, wherein the town, or city, in which the tax on personal property is assessed, shall be plaintiff, and the person so appearing, or brought before the justice, shall be defendant, and the affidavit of the treasurer shall be deemed the complaint, and the said justice shall cause the defendant to be examined on oath, and any witness that may be produced by him, or by the treasurer, as to the fact whether the defendant had any personal property, liable to taxation, at the time the assessment was made, and as to the ability of the defendant to pay such tax. And if he shall refuse to answer all questions put to him touching his ability to pay such tax, or if it shall appear to the satisfaction of the justice, from such examination, that he had personal property subject to taxation, at the time the assessment was made, and that he has money or property, real or personal, of any description, which is not exempt from sale for taxes, sufficient to pay said tax, or such

portion thereof as such justice shall determine the defendant ought to pay, the justice shall make an order requiring him to pay such tax forthwith; and if he shall neglect or refuse to pay such tax as required by such order, within twenty days from the making thereof, the said justice shall issue execution for the amount of such tax, and the costs of the proceedings, and no property belonging to him shall be exempt from seizure and sale on such execution. But if it shall appear from such examination that the defendant had not sufficient money or property to pay such tax, or that he had no personal property, subject to taxation at the time the assessment was made, he shall be forthwith discharged."

SEC. 2. In all cases where any justice of the peace has, before the passage of this act, made an order for the payment of any tax on personal property, agreeable to the provision of the act to which this is an amendment, and the person against whom such order is so made, shall have neglected to pay said tax agreeably to the said order, such justice shall issue an execution therefor, as hereinbefore provided, and the same shall be collected as is provided in this act.

When justice may issue execution for tax

SEC. 3. All orders heretofore or hereafter made by any justice for the payment of any such tax on personal property, against any person, the treasurer of such town or city may file a transcript of such order in the office of the clerk of the circuit court of any county in this State, and from the filing of the transcript of such order, the same shall be a lien on all the real estate of the defendant, situate in the county or counties where such transcript shall be filed. And the clerk of the circuit court, in the county where such transcript is filed, may issue execution thereon, and no real or personal property, belonging to the defendant in such execution, shall be exempt from seizure and sale on such execution, and upon the sale of any real estate of the defendant, by virtue of such execution, the sheriff selling the same shall make, execute and deliver, to the purchaser thereof, a deed of the same, and the defendant shall have no right to redeem the said real estate after the sale thereof, and such deed shall be absolute to convey all the interest of the defendant in such real estate so sold as aforesaid, and the said sheriff shall proceed in the sale of such real estate, agreeably to the laws of this State.

Transcript may be filed and be a lien on real estate.

Clerk may issue execution. No property exempt.

Sheriff to make deed.

SEC. 4. Section eighty four, of chapter eighteen, of the Revised Statutes, is hereby amended, by inserting

Amend sec. 84, chap. 18, of R. S.

after the word "appeal," in the third line of said section, the following: "within twenty days from the time of making such order," and by striking out the word "county," in the fourth line of said section, and inserting in the place thereof, the words "town" or "city," as the case may be.

In case execution is returned unsatisfied.

SEC. 5. In case any execution in such proceedings, issued by the clerk of the circuit court, shall be returned by the sheriff unsatisfied, in whole or in part, the said treasurer is hereby authorized and directed to institute proceedings, supplementary to execution, agreeably to the provisions of chapter one hundred and thirty-four, of the Revised Statutes; and it shall not be necessary that the amount of the tax shall exceed ten dollars, but such proceedings may be had on any sum whatever.

Approved March 24, 1860.

CHAPTER 199.

[Published March 7, 1860.]

AN ACT to authorize the village of Menasha to aid in the construction of Railroads.

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

Village officers may subscribe for stock,

SECTION 1. It shall be lawful for the president and trustees of the village of Menasha, in the county of Winnebago, being authorized by a vote of the electors, who shall be freeholders of said village, to provide aid for the construction of any railroad or railroads proposed to be constructed through or into said village, by subscribing, on behalf of the said village, to the capital stock of any company, now, or which may hereafter be organized under the laws of this State, for the construction of any such road, in the manner specified in this act.

Freeholders to vote.

SEC. 2. It shall be the duty of the president and trustees of the said village of Menasha, whenever twenty or more freeholders of said village shall petition therefor, to submit to a vote of the freeholders of said village, an ordinance setting forth the amount of stock proposed to be taken, and the amount of money to be raised by tax for the purpose of aiding in the construction of any such railroad, and they shall fix the time and manner in which