

SECTION 10. A majority of said commissioners shall constitute a quorum to transact any business provided for in this act; and each commissioner, and said clerk appointed by them, shall be entitled to and receive one dollar and fifty cents per day for every day actually and necessarily spent in the discharge of their duties under this act: *provided*, that no such expense shall be chargeable to the state.

CHAPTER 148.  
Quorum—salaries of commissioners and clerk

SECTION 11. This act shall take effect and be in force from and after its passage.

Approved March 29, 1861.

CHAPTER 148.

[Published April 4, 1861.]

AN ACT to lay out a state road in the towns of Franklin, Montpelier and Casco, in Kewaunee county.

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

SECTION 1. Barney Hanson, Henry Christman, Edward Decker, John Axtell and Edward Weyman are hereby appointed commissioners to lay out and establish a state road from some point in or near section 36, town 22, range 23, in the town of Franklin, through the towns of Franklin and Montpelier, to some point on the Ahnepee and Green Bay road, in section 14, town 24, range 23, in the town of Casco, in Kewaunee county. Said commissioners shall at the time of laying out said road, award to the owners of lands through which the same is laid, such damages as they shall deem just, which damages shall be paid by the several towns in which said lands are situated.

Commissioners.

Shall award damages.

SECTION 2. Before entering upon the duties required by this act, the said commissioners shall take and subscribe an oath to perform such duties faithfully and impartially, and shall execute to the people of Kewaunee county, a bond in the penal sum of two thousand dollars, with such surety or sureties as the county judge and county treasurer of said county shall approve, conditioned for the faithful and just expenditure

Oath.

Bond.

CHAPTER 148.

Bond may be prosecuted.

of all moneys that may come into their hands by virtue of this act, and for the faithful performance of all their duties under this act, and shall file said bond and oath of office with the county treasurer of said county of Kewau-nee. Said county judge and county treasurer are hereby authorized to prosecute said bond whenever the condition thereof shall be broken, and shall have power to require said commissioners to account to them as often as they may deem necessary, and also to fill all vacancies which may occur from any cause in said board of commissioners.

Clerk and treasurer.

SECTION 3. Said commissioners shall appoint a clerk, who shall act as treasurer under the provisions of this act.

Lands within one and a half miles each side of road to be assessed.

SECTION 4. On or before the fifteenth day of August, A. D. 1861, the clerk appointed under this act shall make out an assessment roll containing a description of all the tracts or lots of land lying along the line of said road, of which one-half of each such tract or lot shall lay within one and one-half miles of said road, which in the opinion of said commissioners will be particularly benefited by the improvement of said road; and on completion of said roll, said commissioners shall meet on such day in the month of July or August, A. D. 1861, and at such place as they may agree upon, for the purpose of laying an assessment on such tracts or lots of land; and they shall assess them at their true cash value, setting down opposite each tract or lot of land described in said roll, the valuation as aforesaid.

Amount of tax.

SECTION 5. Said commissioners shall lay such tax on all the tracts and lots of land aforesaid, as in their opinion may be necessary to improve said road and render the same passable as a good wagon road, not to exceed five cents on the dollar. The said clerk shall then calculate and carry out such tax opposite each tract or lot therein described.

Tax to be collected by clerk.

SECTION 6. On or before the eighteenth day of September, A. D. 1861, the clerk appointed under this act shall proceed to collect the taxes in said roll, in the same manner and with like powers as the town treasurers are authorized by law to collect county and town taxes.

Tax may be worked out.

SECTION 7. Any person charged with taxes in said roll, may work out the same at one dollar per day, under

the direction of said commissioners or either of them, or by furnishing materials at such prices as may be agreed upon. CHAPTER 148.

**SECTION 8.** In the event of any part of the tax remaining unpaid on any of the property described in said roll, it shall be the duty of the clerk or one of said commissioners, on or before the fifteenth day of November, A. D. 1861, to make out a list of said delinquent tracts or lots of land, and return the same to the town clerks respectively of the several towns through which the road runs; and it shall be and is hereby made the duty of said town clerks to enter such unpaid taxes in their respective tax lists for the year 1861, opposite the proper description of said tracts or lots of land; and such unpaid taxes shall then be collected by the town treasurers of said towns respectively, in money, at the time and in the manner of collecting county and state and other taxes. It shall be the duty of such treasurers to pay over all such moneys collected by them to the clerk appointed under this act, on demand, taking proper vouchers therefor. In case any part of said taxes shall not be collected by such treasurers, they shall return the same with other delinquent taxes for the year 1861, to the county treasurers, [treasurer,] who shall collect the same as other taxes are by them [him] collected, and proceed to the sale of said tracts or lots of land for the non-payment of such taxes, other as in cases, which shall be of like effect and subject to the same conditions as sales made for the non-payment of taxes under existing laws; and it shall be the duty of the county treasurer and clerk of the county board of supervisors into whose hands any of such delinquent taxes shall come, to pay the same to the said clerk appointed under this act; and said officers are made liable on their official bond for such moneys in the same manner as now provided by law, touching their liabilities for other moneys.

How unpaid taxes shall be collected.

If not paid, land to be sold.

Moneys arising from sales to be paid to clerk.

**SECTION 9.** It shall be the duty of said commissioners to expend the money so collected and apply the same on said road in such manner as will improve the same to the best advantage, and they shall proceed with the same without unnecessary delay.

How said moneys to be expended.

**SECTION 10.** A majority of said commissioners shall constitute a quorum to transact any business provided for in this act; and each commissioner and said clerk

Quorum—salaries of commissioners and clerk.

CHAPTER 156. appointed by them, shall be entitled to and receive one dollar and fifty cents per day for every day actually and necessarily spent in the discharge of their duties under this act: *provided*, no such expense shall be chargeable to the state.

Proviso.

SECTION 11. This act shall take effect and be in force from and after its passage.

Approved March 29, 1861.

## CHAPTER 156.

[Published April 2, 1861.]

AN ACT to amend an act entitled "an act to amend 'an act to incorporate the village of Horicon,' approved March 29th, 1855."

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

Collection of tax-  
es.

SECTION 1. Section three of said act shall read as follows: It shall be the duty of the clerk of said village to certify and return to the town clerk of each town in which any part of said village shall lie, all taxes voted at any regular, annual or special village meeting, in the same manner as clerks of joint school districts are now required to make returns and statements of taxes voted at annual school district meetings; and the said town clerks shall assess said taxes upon the real and personal property liable thereto, in the same manner as said school taxes are assessed, and be placed on the assessment rolls of said towns in a separate column, and be collected in the same manner as other taxes on said roll, and when collected to be paid over to the treasurer of said village or to the person entitled to receive the same. Assessments for grading streets and laying sidewalks shall be levied as now provided by law; and when any special warrant for any such assessment shall be returned to the clerk of said village, he shall certify the amount of uncollected assessments on such warrant, with the premises and persons against whom they are levied, as they appear upon such warrant, to the clerk of the town in which said premises so returned shall lie, who shall put