

CHAPTER 171.

[Published March 22, 1864.]

AN ACT to provide for the relevy and collection of the county tax of the county of Portage, for the year 1862.

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

SECTION 1. The county board of supervisors of the county of Portage are hereby authorized and directed to meet at the usual place of meeting of the board of supervisors in said county, on the sixth day of April, 1864, and at such session cancel and vacate the levy of county tax made at the annual session in 1862, and relevy the legal portion of such county tax at that time remaining unpaid.

Relevy of tax of 1862.

SECTION 2. Immediately after the relevy of the county tax, in pursuance of the provisions of this act, the clerk of the board of supervisors of Portage county shall make out two certificates of the amount of county tax apportioned to the town of Plover, in said county, one of which shall be delivered to the county treasurer and one to the town clerk of the town of Plover.

Certificates of amount of tax.

SECTION 3. The clerk of the town of Plover shall forthwith give the town treasurer of said town a certified statement, as required by section fifty-seven of chapter eighteen of the revised statutes, and the town treasurer shall within five days thereafter, execute and file a bond as required by said section.

Duty of treasurer of Plover.

SECTION 4. The town clerk of the town of Plover shall, immediately upon the reception of the certificate, as provided for in section two of this act, proceed to carry out upon a copy of the corrected assessment roll of said town for the year 1862, to be made by him, the amount of said county tax; and such amounts of tax shall be set opposite the appropriate assessments on both personal and real property, and shall add to such tax five cent. as collector's fees, in an additional column provided for that purpose.

Levy of tax in Plover.

SECTION 5. As soon as the assessment roll shall have been completed, as herein provided, and on or before the third Monday in April, 1864, the town clerk of said town shall annex thereto a warrant, substantially as required by section 61 of chapter eighteen of the

Warrant for collection of tax.

revised statutes, except that the taxes shall be required to be collected and paid over on or before the third Monday of June, 1864. Such warrant shall not be delivered to the town treasurer until his bond shall have been filed as hereinbefore required.

Collection of tax in Plover, and return of delinquent taxes.

SECTION 6. The town treasurer of said town shall, on receiving said assessment roll, proceed to collect the tax therein, according to law and the direction of such warrant; and in the collection thereof, he shall have all the powers and be subject to all the requirements provided by law for town treasurers in the collection of other taxes, and shall make return of all unpaid taxes to the county treasurer on or before the third Monday of June, 1864; and when so returned, the land and personal property, and the taxes thereon, shall be subject to all the provisions of the statute so far as applicable thereto, as in other cases of delinquent taxes returned to the county treasurer.

Levy of tax in other towns, and collection by county treasurer

SECTION 7. The clerk of the board of supervisors of the county aforesaid shall, on the relevy of said county tax, make out a correct assessment roll of the lands and personal property returned by the town treasurers of the several towns in said county, (except the lands and personal property in the town of Plover,) on which the county tax of said year 1862 shall not have been paid, and shall compute and carry out the county tax so relieved on each piece or parcel of land and on all such personal property, adding thereto two per cent. for collectors' fees, and when so completed, shall deliver the same to the county treasurer for collection.

Notice of collection of tax.

SECTION 8. On the receipt of said assessment roll, the county treasurer shall cause to be published in the several papers in Portage county, a notice that the county tax on all lands and on all personal property on which the county tax of 1862 has not been paid, (except the county tax in the town of Plover,) will be in his hands for collection until the first Tuesday of September, 1864.

Delinquent taxes

SECTION 9. The county tax relieved as provided in section one of this act, and remaining unpaid on the first Tuesday of September, 1864, shall be added to the delinquent county tax on the appropriate descriptions, for the year 1863; and the tax sale in the county of Portage, for the year 1864, shall be on the second Tuesday of September, 1864, and succeeding days, and

shall be for the delinquent tax of 1863, together with the delinquent county tax so added, and such sale shall be as valid and binding as if no such relieved tax had been added thereto: *provided*, that in all cases where there is delinquent tax of the relieved tax against lands not returned delinquent for the taxes of the year 1863, the clerk of the county board of supervisors shall make lists, by towns, of such lands, with the proper amount of the delinquent tax of the relieved tax set opposite each such description, and shall transmit such lists to the town clerks of said county, at the time of certifying to said town clerks the amount of state, county and other taxes levied on such towns for the year 1864; and said clerks shall carry such relieved county tax out in the assessment roll for said year, along with the other taxes, (in a column by itself,) and said tax shall be collected and in all respects treated as other county taxes; and the county tax on personal property for the year 1862, remaining unpaid at the time of such sale in September, 1864, shall thereafter be collected the same as other delinquent taxes on personal property are collected.

SECTION 10. The county board of supervisors of said county are hereby authorized to audit all claims of persons who paid the full amount of county tax levied in said county in the year 1862, and to pay such persons all excess by them paid over the legal portion of said county tax. ^{Full paid taxes 1862.}

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

Approved March 19, 1864.

CHAPTER 172.

[Published March 31, 1864.]

AN ACT to regulate the terms of the circuit court for the first judicial circuit, and for additional terms of the same.

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

SECTION 1. The circuit court for the first judicial ^{General terms.}