

in the same manner and with like effect as though he were of the full age of twenty-one years.

Validity of con-  
tracts.

SECTION 2. All contracts, conveyances or mortgages made by the said Thomas B. Burnett, under and by virtue of section one of this act, shall have the same force and effect in the laws, as though he were fully twenty-one years of age.

SECTION 3. This act shall take effect and be in force from and after its passage and publication.

Approved February 14, 1865.

## CHAPTER 27.

[Published February 16, 1865.]

AN ACT to legalize the proceedings of a special town meeting in the town of Manitowoc, Manitowoc county, and to authorize the levy and collection of a special tax in said town.

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

Bounty tax pro-  
ceedings legal-  
ized.

SECTION 1. All the proceedings of the town meeting held in the town of Manitowoc, Manitowoc county, on the twenty-first day of January, A. D. one thousand eight hundred and sixty-five, are hereby legalized, and the tax voted at such meeting for the purpose of paying bounties to volunteers in the military service of the United States, declared valid for all intents and purposes.

Levy of tax.

SECTION 2. The clerk of the said town of Manitowoc, Manitowoc county, is hereby authorized and required forthwith to make out and levy upon the taxable property of said town, the amount of taxes voted by the electors of said town as aforesaid, and attach his warrant thereto, in the same manner as provided by law for the collection of taxes, and deliver the same to the treasurer of said town.

Collection of tax

SECTION 3. Upon receiving said list of taxes, it shall be the duty of said treasurer to collect said taxes in the same manner as prescribed by law for the collection of other taxes, and shall add any taxes which may remain unpaid on the thirty-first day of March,

A. D. one thousand eight hundred and sixty-five, to the delinquent taxes for state, county and town purposes, for the year one thousand eight hundred and sixty-four, and return the same to the treasurer of the county of Manitowoc, as hereinafter provided.

SECTION 4. Should there be any of such tax which cannot be collected by the said treasurer, where the state, county and town taxes have been previously paid upon the same property, the same shall be returned in the same manner as other taxes.

Return of delinquent taxes.

SECTION 5. The time for the collection of taxes in the said town of Manitowoc, and for making return thereof to the treasurer of said county of Manitowoc, is hereby extended until the thirty-first day of March, A. D. one thousand eight hundred and sixty-five, and the treasurer of said town of Manitowoc shall have the same right to levy on property and sell the same within the time so extended, as is now allowed by law for such purposes: *provided, however*, that the supervisors of said town may, if they shall see fit, within five days after the service upon them of a copy of this act, and not afterwards, order and direct that the said tax so voted to be raised at said special meeting, shall be entered in the next assessment roll of said town, and be levied and collected in the same manner as other taxes of said town for the year 1865, may by law be levied and collected; *and provided, further*, that if the said supervisors shall so order and direct, they shall, without delay, issue orders of their said town in the usual form, and in sums not exceeding one hundred dollars each, to the full amount of said tax, to be used and paid out for the purpose of obtaining volunteers to fill the quota of said town under and in pursuance of the vote of the citizens at said special meeting, not exceeding the sum of two hundred dollars to each volunteer or person furnishing a substitute, and that such orders so issued shall be receivable for town taxes, and be valid and binding in all respects whatsoever.

Extension of time for collection of tax.

Tax may be entered in assessment roll of 1865.

Town orders may be issued.

SECTION 6. This act shall take effect and be in force from and after its passage.

Approved February 14, 1865.