

## CHAPTER 263.

[Published May 18, 1865.]

AN ACT to amend section 108 of chapter 187 of the revised statutes, entitled "of evidence."

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

SECTION 1. Section one hundred and eight (108) of chapter one hundred and thirty-seven (137) of the revised statutes, entitled "of evidence," shall read as follows: "Whenever any oath or affidavit is or may be required or authorized by law, (except oaths to jurors and witnesses in the trial of a cause, and such other oaths as are required by law to be taken before particular officers,) the same may be taken before any judge, judge of probate, court commissioner, clerk of any court of record, notary public, town clerk, justice of the peace, or clerk of the board of supervisors, and when certified by any such officer to have been taken before him, may be read and used in any court of record, or not of record, within this state, and before any officer, judicial, executive or administrative."

Before whom oaths may be taken.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved March 31, 1865.

## CHAPTER 264.

[Published May 18, 1865.]

AN ACT to amend section 126 of chapter 13 of the revised statutes, entitled "of counties and county officers."

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

SECTION 1. Section one hundred and twenty-six of chapter 13 of the revised statutes, entitled "of counties and county officers," is hereby amended, so as to read as follows: "No person holding the office of sheriff, under sheriff, county judge, district attorney, clerk of the

Who not to hold the office of county treasurer.

circuit court, clerk of the board of supervisors, nor any member of the county board of supervisors, shall hold the office of county treasurer or deputy county treasurer."

SECTION 2. This act shall take effect and be in force from and after its passage and publication.

Approved March 31, 1865.

## CHAPTER 265.

[Published April 1, 1865.]

AN ACT to amend section 90 of chapter 18 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 :*

Fees of town and village treasurers for collecting taxes.

SECTION 1. Section 90 of chapter 18 of the revised statutes is hereby amended, so as to read as follows: "Each town treasurer, and the treasurer of each incorporated village, shall receive two per centum on all sums collected by him as such treasurer, prior to the first day of January, in each year, and on all sums collected on and after the first day of January, five per centum, to be retained out of the money he may so collect or receive, unless the meeting at which such treasurer shall be elected, shall, by ballot or by resolution, prescribe or adopt a less per centum, in which case he shall be entitled to receive only the per centum prescribed by such meeting; and in case of a distress and sale by him, as such treasurer, of goods and chattels for the payment of any tax, he shall be entitled to collect and receive the maximum fees as prescribed by this section, and in addition, such fees as constables are authorized to receive for levying upon and selling goods under execution. And it shall be lawful for any town or village, at the time of opening the polls of any meeting when a treasurer is to be elected, to determine the per centum which such treasurer may receive as fees for collecting taxes during his term of office: *provided*, that such fees shall not be less than one per centum, nor more than the rate first above specified: *provided*, further, that it

Other rates may be determined upon.