

## CHAPTER 116.

[Published March 11, 1868.]

AN ACT to facilitate the collection of delinquent taxes.

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

SECTION 1. Whenever any land shall have been or shall hereafter be sold for the non-payment of taxes thereon, and shall have been or shall be bid in by the county as provided by law, and the taxes for which the same was or shall be sold remain due and unpaid, and the county remains the owner and holder of the certificate or certificates of such sale, it shall be unlawful for any person or persons whomsoever to cut or remove any logs or timber from such land, and if any person or persons shall cut or remove any logs or timber from such land as aforesaid, it is hereby made the duty of the county treasurer of the county in which such land is situated to issue a warrant under his hand and seal to the sheriff of his county, stating the description or descriptions of such land and the amount of taxes thereon for one or more years, and commanding such sheriff forthwith to seize such timber or logs if to be found within his county, and sell the same or sufficient amount thereof to satisfy said taxes.

Unlawful to cut or remove timber from lands sold for taxes.

Sheriff may seize timber to pay delinquent taxes.

SECTION 2. Any sheriff who shall receive the warrant of any county treasurer as specified in the foregoing section of this act shall execute the same as therein directed to satisfy said taxes together with his charges and expenses thereon, the same as in cases of levy and sale upon execution, and shall make return of said warrant, with his doings thereon, to the said county treasurer.

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

Approved March 5, 1868.