

reasonable diligence be ascertained by him. But when such owner is a corporation having a general office or an agent in the state, such notice shall be served on said corporation in the same manner as is provided by law for the service of a summons upon such corporations in civil actions in the circuit courts. Like affidavit of service in either case shall be made and filed as is now required by law of the service of summons in civil actions in this state. No other notice of application for a tax deed shall be necessary in any case than that required in this section, and if the treasurer shall issue any deed for taxes without the foregoing provisions of this section having been complied with, he shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by fine of not less than five hundred nor more than one thousand dollars, and by imprisonment in the county jail, for a term of not less than six months nor more than one year, and his office shall be deemed vacated.

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

Approved March 24, 1881.

[No. 216, A.]

[Published March 29, 1881.]

CHAPTER 182.

AN ACT to amend the charter of the city of Ahnapee.

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

SECTION 1. Section six of the charter of the city ^{Ahnapee.} of Ahnapee is hereby amended by striking out the words "and one justice of the peace," where they occur in the fourth and fifth lines of said section, and inserting after the word "supervisor," where it occurs in the third and fourth lines of said section, the words 'three justices of the peace.'

SECTION 2. The charter of the city of Ahnapee is ^{Poll list.} hereby amended by adding thereto the following: On or before the twentieth day of May in each year the clerk shall make a list of the names of all male persons in the city of Ahnapee, over the age of twenty-one years, and under the age of fifty years, excepting disabled soldiers, who served in the late war, paupers, idiots and lunatics, with the amount of poll tax, which shall be one dollar and fifty cents, set opposite their several names, and submit the same to the common council for correction. When such list is corrected, and on or

Collection of poll tax.

before the first day of June in each year, the common council shall by order signed by the mayor and clerk, direct the street commissioners to forthwith proceed to the collection of such poll tax. The street commissioners shall demand the same once of each person named in the list, and if any person neglects to pay the same, for ten days thereafter, such street commissioners shall in the name of the city, sue for and collect the same with costs of suit before the police justice, and in default of payment of such judgment, execution shall be issued against the defendant, as in case of tort. Provided, however, that any person assessed to pay such poll tax, may appoint a time and place designated by the street commissioners, with such tools and implements as required, and work in person or by an able bodied substitute agreeably to the directions of the street commissioners; shall be credited on his poll tax one dollar and fifty cents for each day he shall actually work ten hours.

Exemption from poll tax.

SECTION 3. The common council may exempt from payment of such poll tax, all persons who are poor, and not able bodied, when it deems it proper to do so, and the street commissioner, while such list is in his hands for collection, may put upon the same the names of all persons, liable to such poll tax, as have been omitted therefrom, who shall then be liable, the same as if their names were originally placed in the list.

Poll tax money to be paid over to the treasurer.

SECTION 4. Such poll tax, when collected in money by the street commissioner, shall be paid over to the treasurer, taking a receipt therefor, and shall be expended, under the direction of the common council, and for such purposes and improvements as the council shall deem advisable, and the street commissioner shall, on or before the first day of December in each year, return to the city clerk the said poll tax list, with attached thereto a full statement of all his doings therewith and thereon, and also at the same time deliver to the clerk all receipts received by him from the city treasurer for money paid over to him.

SECTION 5. This act shall take effect and be in force from and after its passage.

Approved March 24, 1881.