

range six east, not platted, and lying in the village of Marathon City.

SECTION 2. The president and the village clerk of said village of Marathon City, are hereby authorized to execute a proper deed of the premises above described. Deed, how executed.

SECTION 3. This act shall take effect and be in force from and after its passage and publication. Approved April 2, 1887.

[No. 520, A.]

[Published April 30, 1887.]

CHAPTER 325.

AN ACT to amend section 1127, of the revised statutes, relating to the collection of returned personal property taxes.

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

SECTION 1. Section 1127, of the revised statutes, is hereby amended so as to read as follows: Amending section 1127, R. S.
 Section 1127. The sheriff to whom any such warrant shall be delivered, shall proceed in the same manner and with the same power to collect the unpaid taxes specified in the schedule or warrant as he would upon execution issued out of a court of record. And the county treasurer or any person in his behalf who is interested in the collection of said tax, may make the necessary affidavit for garnishee proceedings or attachment, and thereupon any competent court shall have jurisdiction of the same. Such affidavit need not state that such indebtedness or property is not exempt by law from sale on execution, but shall state that the indebtedness is for a delinquent personal property tax, instead of stating that it is on contract or judgment. Such affidavit may be amended as in other cases. In case any of such taxes shall be returned unpaid in whole or in part, the said treasurer may at any time within six years thereafter, bring an action

or actions in the name of his county, to recover such unpaid taxes, and the costs and charges thereon, against the persons or corporation charged therewith, in any court of competent jurisdiction; and no law exempting any goods and chattels, lands and tenements, from forced sale under execution, shall apply to a levy and sale under any of said warrants, or upon any execution issued upon any judgment rendered in any such action; and upon the return of such general warrant, the county treasurer is also authorized to institute against any person charged with any personal tax, which remains uncollected, supplementary proceedings for the collection thereof; and all laws applicable to such supplementary proceedings upon judgments are made applicable to the proceedings hereby authorized, except that if such delinquent is a resident of this state, such proceedings shall be instituted before some proper officer of the county in which the person proceeded against resides, otherwise in any county in the state. The tax roll and town treasurer's warrant and return, or abstracts therefrom, certified by the county treasurer, under his seal of office shall, upon the trial of any such action or proceedings authorized by this section, be presumptive evidence of such tax, of its being unpaid, and of the amount unpaid, and in supplementary proceedings the same presumptions shall be entertained in favor of the validity of the tax and tax proceedings as in favor of a judgment and execution.

SECTION 2. This act shall take effect and be in force from and after its passage and publication.
Approved April 2, 1887.