

of land, and the same shall be collected in all respects like other city or village taxes upon real estate, and no lot or parcel of land in such city or village shall be exempt from the payment thereof.

SECTION 3. This act shall not be construed as prohibiting the authorities from imposing a fine or penalty in addition to the collecting of the expenses for neglecting to keep such sidewalks clear of snow and ice. Not to be construed to prohibit fine.

SECTION 4. This act shall take effect and be in force from and after its passage and publication.

Approved April 19, 1895.

No. 271, S.]

[Published May 2, 1895.

CHAPTER 375.

AN ACT to amend chapter 119, laws of 1879, relieving the trustees of the Wisconsin Soldiers' Orphans' Home of further duty and responsibility appertaining to their trust and abolishing the board.

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

SECTION 1. Colwert K. Pier, secretary of the board of trustees of the Wisconsin Soldiers' Orphans' Home, is hereby authorized and directed to sell and dispose of a piece of land containing about three acres, situated in the city of Fond du Lac, heretofore purchased by said board of trustees, the title to same being taken and still in trust and in the name of the state of Wisconsin, and when such sale is made and approved by the governor of the state of Wisconsin to execute a deed of same to the purchaser or purchasers transferring to the grantors of such deed all the title held by the state when the net pro- Colwert K. Pier directed to sell certain land.

ceeds of such sale shall have been paid into the state treasury to the credit of the account carried on said treasurer's books and known as the "Ward and Smith Fund" placed there by the trustees of the Wisconsin Soldiers' Orphans' Home.

Proceeds, how disposed of.

SECTION 2. The state treasurer shall thereupon transfer the balance in the Ward and Smith fund, to the general fund and it shall be his duty to pay therefrom any and all certificates issued by said trustees and held by those who were formerly inmates of the Wisconsin Soldiers' Orphans' Home, as same are presented by those entitled to receive payment on same, not exceeding, however, in aggregate, the amount so transferred from the Ward and Smith account to the general fund.

Compensation.

SECTION 3. The actual and necessary expenses of the said Colwert K. Pier in performance of duties imposed by this act together with a reasonable compensation therefor, when certified to and approved by the governor of Wisconsin, shall be audited by the secretary of state and paid by the state treasurer out of any money in the treasury not otherwise appropriated.

Acts approved, and ch. 119, laws of 1894, repealed.

SECTION 4. The acts of the board of trustees of the Wisconsin Soldiers' Orphans' Home, organized under chapter 119, general laws of 1879, as shown in their 'Final Report' of 1894 on file with the secretary of state, is approved and said chapter 119, laws of 1879, is hereby repealed.

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

Note by the Secretary of State.—The foregoing act having been presented to the governor for his approval, and not having been returned by him to the house of the legislature in which it originated, within the time prescribed by the constitution of the state, has become a law without his approval. HENRY CASSON,

May 1, 1895.

Secretary of State.