

No. 283, S.]

[Published April 24, 1901.

CHAPTER 195.

AN ACT to amend section 925—147 of the statutes of 1898, relating to treasurer's notice in collection of taxes.

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

Extension of time as to payment of taxes. SECTION 1. Section 925—147 of the statutes of 1898 is hereby amended by striking out the word "tenth," where it occurs in the third line of said section, and inserting in lieu thereof the word "thirty-first;" so that said section when so amended shall be and read as follows: Section 925—147. On the receipt of such tax roll the treasurer shall give one week's notice thereof in the official paper; such notice shall specify that the taxes must be paid on or before the thirty-first day of January following.

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

Approved April 19, 1901.

No. 282, S.]

[Published April 24, 1901.

CHAPTER 196.

AN ACT to amend section 925—143 of the statutes of 1898 relating to tax warrants.

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

Duty of clerk as to tax roll; form of warrant; in cities. SECTION 1. Section 925—143 of the statutes of 1898 is hereby amended by striking out the words "last Monday of January," where they occur in the twenty-third and twenty-fourth lines of said section, and inserting in lieu thereof the words "second Monday of February," and by striking out the words "day

above specified," where they occur in the twenty-seventh line of said section, and inserting in lieu thereof the words "fifteenth day of March next," so that said section when so amended shall be and read as follows: Section 925—143. It shall be the duty of the city clerk to make out a complete tax roll in the manner and form provided by law, and as soon as practicable after the levy shall have been made by the council as prescribed in the preceding section, and the certificate of the county clerk showing the amount of state and county taxes apportioned to the city shall have been received, to cause the same to be extended upon such tax roll upon a uniform percentage by setting opposite the description of each lot, tract or parcel of land, and to the name of each person named in said roll, in proper columns, such proportionate share of the sums of taxes so levied as may be chargeable upon such lot, tract or parcel of land or against such person, and also enter and extend upon such tax roll all special assessments required to be entered thereon. To such tax roll shall be appended a warrant signed by the mayor and clerk, substantially in the following form: To _____, city treasurer of the city of _____: You are hereby required to collect from each of the persons and corporations named in the annexed tax roll, and from the owners or occupants named of the real estate described therein, the taxes set down in such roll, opposite to their respective names and to the several parcels of land therein described; and in case any person or corporation upon whom any such sum or tax is imposed shall refuse or neglect to pay the same, you are to levy and collect the same by distress and sale of the goods and chattels of the person or corporation so taxed, and out of the moneys so to be collected, after deducting your fees, you are first to pay to the treasurer of said county, on or before the second Monday of February next, the sum of _____ for state taxes, you are to retain and pay out as city treasurer according to law the sum of _____, and the balance of said moneys you are required to pay to said treasurer for county purposes on or before the fifteenth day of March next; by which day you are further required to make return to said treasurer of this warrant with said roll annexed, together with your doings thereon as required by law. Dated the _____ day of _____, 19—. _____, Mayor. _____, Clerk. And in cities where the school district system is in force the city clerk shall, upon the receipt by him of the statement or statements of the amount of school tax apportioned to the part of the district or districts respectively within such city, extend the same upon the tax roll and apportion the same as required by law. And in such cities the warrant for the collection of

taxes shall, in addition to the other aforesaid directions, therein require the city treasurer to pay out according to law, from the money so collected by him, to the person or persons lawfully entitled thereto the amount of the district school tax collected by him thereunder.

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

Approved April 19, 1901.

No. 249, S.]

[Published April 24, 1901.

CHAPTER 197.*

AN ACT to provide for binding the exchanges of the Wisconsin academy of sciences, arts and letters.

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

Binding of exchanges. **SECTION 1.** Section 341 of the revised statutes of 1898 is hereby amended by adding thereto the following: "The secretary of state may authorize the state printer to bind in suitable binding all periodicals and other exchanges which the society shall hereafter receive, at a cost not exceeding one hundred and fifty dollars. The secretary of state shall audit the accounts for such binding."

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

Approved April 18, 1901.

*See chapter 447, 1901.