

No. 690, A.]

[Published May 25, 1903.

CHAPTER 380.**AN ACT for the better collection of taxes.**

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

Action of debt to collect tax; duty of district attorney. SECTION 1. There is hereby added to chapter 49, statutes of 1898, an additional section to be known as section 1107a and to read as follows: 1107a. In addition to the other remedies provided in this chapter an action of debt shall lie in the name of the town, city or village, and, after the tax is returned as delinquent, in the name of the county, for any tax assessed against any person upon personal property remaining unpaid after the last day of January. Summons in such action shall issue at the request of the treasurer of the town, city, village or county as the case may be and shall be subject to all the rules of law and practice applicable to actions of debt. Such summons when issued by a justice of the peace may in addition to the other methods of service provided by law in justice's court be served as provided in any of sections 1100, 1170b, or 2637, statutes of 1898. Such summons shall state that it is issued for the collection of a tax and judgment may be entered and execution issued as provided in this chapter. It shall be the duty of the district attorney upon request to attend and prosecute any action or proceeding commenced under any of the provisions of this chapter for the collection of a tax.

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

Approved May 21, 1903.