

3. A suitable office shall be provided for the commission in the public museum building of such city. The expenses of the commission, not exceeding \* \* \* two hundred dollars annually, shall be paid by the city.

Section 5. The term "art," as used in this act, shall apply to and include all paintings, mural decorations, *interior decorations*, statues, bas-reliefs, sculptures, monuments, fountains, arches, ornamental gateways, memorial windows and structures of a permanent character intended for ornament or commemoration.

Section 6. Before any municipal building, bridge, approach or other structure shall be erected by the city, the design therefor shall be submitted to said commission for examination and report, but such report shall be considered advisory and not mandatory. *The design showing the proposed alterations to be made in any existing municipal building, bridge, approach or other structure shall be submitted to said commission for examination and report, before any such structure is altered so as to affect its appearance. Such reports shall be considered advisory and may be overruled by any board or commission having charge or control of the design and construction of any municipal building, bridge, approach or other structure upon which such report is made, by a majority vote of the members present of any such board or commission, and such report, if made to the common council, may be overruled by a majority vote of the members of the common council present at any meeting.*

SECTION 2. This act shall take effect upon passage and publication.

Approved June 10, 1915.

No. 19, S.]

[Published June 14, 1915.

## CHAPTER 218.

AN ACT to amend sections 906 and 907 of the statutes, relating to collection of village street improvement taxes.

*The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. Sections 906 and 907 of the statutes are amended to read: Section 906. Whenever the village board shall levy any such tax as specified in the preceding section they shall make out and deliver to a street commissioner of such village a list of the persons and a description of the property taxed, together with a warrant for the collection and expenditure of said tax;

and thereupon the street commissioner shall notify the persons named in such tax list by publishing a notice two weeks in some newspaper published in said village, if there be one; if there be none, by posting up notices \* \* \* in three or more public places in such village, and shall specify in such notice a time or times, not less than twenty days nor more than \* \* \* *thirty* days from the date thereof, when the persons charged with taxes in such list \* \* \* shall pay their taxes \* \* \* and the persons charged with such tax \* \* \* shall, at such time and place as may be required by the said street commissioner, pay \* \* \* *the same*; \* \* \* The street commissioner shall be provided with a book or memorandum by the village clerk in which he shall keep an accurate account of all moneys coming into his hands \* \* \* *pursuant to this section, including the amounts received, \* \* \* the name of \* \* \* the person from whom \* \* \* received, and the lot, tract or parcel of land upon which each payment is made.* The book containing the account so kept shall, at all times when required, be furnished for the inspection of the board of trustees, and ten days before the expiration of his term of office shall be handed to the village clerk to be filed in his office for the inspection of the taxpayers in his district.

Section 907. At the expiration of \* \* \* *thirty* days from the date of said notice given by the said street commissioner he shall make out and deliver to the clerk of the village a certified list of the lots, pieces or tracts of land in said village upon which any such tax remains unpaid, with the amount of such delinquent tax upon each of said lots or parcels of land, and if such list be returned to said village clerk before the completion of the tax roll of said village for the same year the said clerk shall add the said delinquent taxes, *including a penalty of six per cent interest on the amounts due from the expiration of the said thirty days until said tax roll is delivered to the village treasurer on the third Monday in December,* to said tax roll opposite to the description of the proper lots, pieces or parcels \* \* \* of land therein, and the said delinquent taxes shall be collected with and in the same manner as the village taxes. If such list shall be returned to the village clerk after the completion of the tax roll and before the village treasurer's return of delinquent taxes he shall deliver said list to the said treasurer, who shall collect the same with the other taxes in said village, and add what remains uncollected of said taxes to his list of delinquent taxes returned to the county treasurer, who shall collect the same or sell the lots, pieces or parcels of land aforesaid

for such delinquent taxes; and all proceedings in relation thereto shall be the same in all respects as in the case of land sold for other delinquent taxes. Every county treasurer who shall collect or receive any moneys on account of such delinquent taxes shall pay the same to the treasurer of the proper village and take duplicate receipts therefor, and file one of said receipts with the clerk of his county; *provided, however, that said six per cent interest penalty shall not be added to such delinquent taxes in any case where certificates or special improvement bonds are issued covering such assessment pursuant to section 914b of the statutes.*

SECTION 2. This act shall take effect upon passage and publication.

Approved June 10, 1915.

No. 186, S.]

[Published June 14, 1915.

## CHAPTER 219.

AN ACT to simplify and expedite legal procedure, amending sections 2647, 2603, 2610, 2949 and 3069 of the statutes, and adding four new sections to the statutes, to be known as sections 2836a, 2836b, 2857a and 3049a.

*The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. A new section is hereby added to the Wisconsin Statutes, to be known as section 2836a, and which shall read as follows:

Section 2836a. Whenever an appeal is attempted to be taken in a matter, action or proceeding in which an appeal is authorized by statute from any inferior court, tribunal, officer or administrative board to any court of the state, and return is duly made to such court, the respondent shall be deemed to have waived all objections to the regularity or sufficiency of the appeal or to the jurisdiction of the appellate court over person or subject-matter, unless he shall make such objection by motion to dismiss such appeal before taking or participating in the taking of any other proceedings in said appellate court. And in case it shall appear upon the hearing of such motion that such appeal was attempted to be taken in good faith the court shall have power in its discretion to allow any defect or omission in the notice, undertaking or other appeal papers to be supplied, either with or without terms, and with the same effect as if the appeal had been originally properly taken. In case the court