

of this section shall be guilty of a misdemeanor and upon conviction shall be fined not less than twenty-five dollars nor more than one hundred dollars, and any person or employe of such railroad who shall remove, or destroy or cause the removal or destruction of such articles after the railroad company has complied with the provisions of this act, shall be subject to the same penalty as provided herein against the railroad company.

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

Approved June 14, 1913.

No. 1154, A.]

[Published June 17, 1913.

## CHAPTER 470.

AN ACT to create sections 1107b and 1107c of the statutes, relating to the collection of taxes against public service corporations.

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

SECTION 1. There are added to the statutes two new sections to read: Section 1107b. In addition to the other remedies provided by law for the collection of taxes against real estate, 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 heretofore or hereafter levied upon and extended against the property of any public service corporation as defined in section 1753—1 of the statutes, which property is subject to taxation like the property of individuals, and which tax remains unpaid after the last day of January in any year. Summons in such action shall issue at the request of the treasurer of the town, city, village or county, as the case may be; shall be served as provided in section 2637 of the statutes, and such action shall be subject to all of the rules of law and practice in this state applicable to actions of debt. The complaint in such action shall be served with the summons. Judgment in such action shall be entered and execution issued thereon as in other actions of debt. The judgment shall bear interest at the rate of ten per cent per annum from the date of entry until paid.

Section 1107c. In any action brought pursuant to section 1107b it shall be sufficient to entitle plaintiff to judgment in said action to allege and prove that the tax was regularly levied and extended upon the tax roll and that the same has not been paid; provided, that the defendant may defend against such action by first paying the amount of the tax with interest, penalties and charges into the county, town, city or village treasury. The de-

pendant in such action shall be entitled to recover judgment for the amount, if any, so paid in excess of the amount the court shall finally determine it ought to have paid on the property involved in said action, with interest from the date of such payment. Payment of any judgment so recovered by the defendant, shall be made forthwith by the treasurer of any such county, town, city or village, upon presentation of a certified copy thereof, without other or further order. He shall preserve said copy of such judgment as his warrant for such payment and shall require the satisfaction of record of such judgment upon the making of such payment.

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

Approved June 14, 1913.

No. 1165, A.]

[Published June 17, 1913.]

## CHAPTER 471.

AN ACT to amend section 2000 of the statutes and to create sections 2000a and 2001—8a of the statutes, relating to conveyances to religious societies and the vesting of real estate owned by dissolved or defunct religious societies.

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

SECTION 1. Section 2000 of the statutes is amended to read: SECTION 2000. 1. All lands, tenements and hereditaments that have been or may hereafter be lawfully conveyed by demise, gift, grant, purchase or otherwise to any persons as trustees, in trust for the use of any religious society organized or which may be hereafter organized within this state either for a meeting house, burying ground or for the residence of a preacher, shall, with the improvements, vest in the trustees of such religious society as fully as if originally conveyed to them, and shall be held by them and their successors in trust for such society.

2. *And all conveyances heretofore or hereafter made to any person or persons, intended to be in trust for, or for the benefit of, any such society, shall be deemed to vest the said real estate in such society, whether such person or persons be denominated therein as trustees or not.*

SECTION 2. There are added to the statutes two new sections to read: SECTION 2000a. If any such society, organized under sections 1990 to 2000, inclusive, of the statutes, owning any real estate in this state, shall be or become dissolved by removal, withdrawal or death of its members, so that there is no acting organization thereof for a period of six years, and there shall be within