

CHAPTER 91.

[Published March 26, 1861.]

AN ACT to amend Sec. [Sections] 69, 70, 71 and 75 of Chap. [Chapter] 18 of the R. S., [Revised Statutes,] entitled "Of the Assessment and Collection of taxes," and Sec. [Section] 3 of Chap. [Chapter] 386 of the Genl. [General] Laws of 1860.

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

SECTION 1. Section 75 of chapter 18 of the revised statutes, entitled "Of the assessment and collection of taxes," is amended so as to read as follows: "Section 75. In case any person shall refuse or neglect to pay the tax imposed on him, the town treasurer shall levy the same by distress and sale of any goods and chattels belonging to such person, wherever the same may be found within his town; and if a sufficient amount of such property cannot be found in such town, the town treasurer may levy the same by distress and sale of the goods and chattels belonging to such person wherever the same may be found in the county."

Distress and sale
to be made any-
where in the
county.

SECTION 2. Subdivision 14, in section 3 of chapter 386 of the general laws of 1860, is hereby amended so as to read as follows: "Each person shall be entitled to exemption on other personal property, except moneys and credits and the articles enumerated in subdivisions number 1, 6, 7 and 8, in section 8, to an amount not exceeding one hundred dollars, to be selected by such person at the same time of listing."

Exemption.

SECTION 3. Chapter 18 of the revised statutes, entitled "Of the assessment and collection of taxes," is hereby amended by striking out the words "twenty-fifth day of December," where they occur in sections 69, 70 and 71 of said chapter, and insert [inserting] "first day of January."

Amendment.

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

Approved March 21, 1861.