

circuit court, clerk of the board of supervisors, nor any member of the county board of supervisors, shall hold the office of county treasurer or deputy county treasurer."

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

Approved March 31, 1865.

CHAPTER 265.

[Published April 1, 1865.]

AN ACT to amend section 90 of chapter 18 of the revised statutes, entitled "of the assessment and collection of taxes."

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

Fees of town and village treasurers for collecting taxes.

SECTION 1. Section 90 of chapter 18 of the revised statutes is hereby amended, so as to read as follows: "Each town treasurer, and the treasurer of each incorporated village, shall receive two per centum on all sums collected by him as such treasurer, prior to the first day of January, in each year, and on all sums collected on and after the first day of January, five per centum, to be retained out of the money he may so collect or receive, unless the meeting at which such treasurer shall be elected, shall, by ballot or by resolution, prescribe or adopt a less per centum, in which case he shall be entitled to receive only the per centum prescribed by such meeting; and in case of a distress and sale by him, as such treasurer, of goods and chattels for the payment of any tax, he shall be entitled to collect and receive the maximum fees as prescribed by this section, and in addition, such fees as constables are authorized to receive for levying upon and selling goods under execution. And it shall be lawful for any town or village, at the time of opening the polls of any meeting when a treasurer is to be elected, to determine the per centum which such treasurer may receive as fees for collecting taxes during his term of office: *provided*, that such fees shall not be less than one per centum, nor more than the rate first above specified: *provided, further*, that it

Other rates may be determined upon.

shall be lawful for the board of trustees of incorporated villages, in which meetings or elections are held by wards, to determine by resolution the per centum which their respective treasurers may receive for collecting taxes, in conformity with the limitations contained in the preceding proviso; *and provided, also*, that the provisions of this act shall not apply to nor in any manner affect the fees of treasurers for collecting village, ward or other municipal taxes, or sidewalk, street improvement or other assessments, or increase or diminish the annual salaries established by law, of treasurers in villages whose charters limit or specify such fees or annual salaries, or whose charters authorize their respective boards of trustees to limit or determine the same; nor shall this act in any manner affect or determine the per centum which town or village treasurers may receive for collecting bounty taxes levied under the provisions of chapter 14 of the general laws of 1865.”

SECTION 2. The meeting at which any town assessor or may be elected, may by resolution fix the amount of pay which such assessor shall receive for his services: *provided*, such pay shall not be less than one dollar and fifty cents per day.

SECTION 3. This act shall take effect and be in force from and after its passage and publication.

Approved March 31, 1865.

CHAPTER 266.

[Published April 8, 1865.]

AN ACT fixing the salary of the adjutant-general.

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

SECTION 1. Section six (6) of chapter 242 of the general laws of 1863, is hereby amended, so as to read as follows: “Section 6. The governor, adjutant-general and quartermaster-general are hereby authorized to employ such clerks and assistants, and to procure such blanks, blank books and stationery as may be necessary to carry out the provisions of this act, and

Salary of adjutant-general and quartermaster-general, and their assistants.