

CHAPTER 64.

[Published April 1, 1867.]

AN ACT to amend sections 25 and 36 of chapter 19 of the revised statutes, entitled "of highways and bridges."

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

Polltax.

SECTION 1. The first subdivision of section 25 is hereby amended, so as to read as follows: "1. Every male inhabitant in each road district, being over the age of twenty-one years and under the age of fifty years, excepting paupers, idiots and lunatics, shall be assessed to pay a poll tax of one dollar and fifty cents. Said tax may be paid to the overseer in cash, or be commuted for in labor, according to the provisions of section two of this act."

Credits for implements and animals.

SECTION 2. Section thirty-six (36) of chapter (19) nineteen of the revised statutes is hereby amended, so as to read as follows: "Every person intending to pay any highway tax assessed against him, or any part thereof, in labor, and who shall, upon the notice required to be given by the overseer, appear and work agreeably to the directions of such overseer, shall be credited on his tax one dollar and fifty cents for every day he shall actually work eight hours on such highway, and fifty cents a day for every wagon or plow, and one dollar a day for each yoke of oxen, and one dollar and fifty cents a day for each span of horses he shall furnish agreeably to the requirements of said overseer."

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

Approved March 29, 1867.