treasurer of said town, by virtue of his warrant for the collection of taxes, shall have the same power and authority to receive and enforce the payment of taxes on personal property in his town, and shall proceed in the same manner as is now prescribed by law, and the further right of garnishee of the moneys, credits, claims and demands of residents and non-resident debtors, as is now prescribed by law in regulating proceedings for the collection of debts in justices' courts.

Beturn of taxes.

SECTION 2. The said town treasurer shall, on the first Monday of November, 1865, make return to the county treasurer of said county, in the same manner as is now prescribed by law for the final return of taxes due on personal property, and shall, on the first Monday of every month prior to the first Monday in November next, make returns of all taxes collected under the provisions of this act, to the proper officer of said county or town.

SECTION 8. This act shall take effect and be in force

from and after its passage and publication.

Approved March 14, 1865.

## CHAPTER 145.

[Published March 27, 1866.]

AN ACT to authorize Chauncey Stoddard Hewitt to transact business, and to acquire, hold and convey real estate.

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

May hold and convey real estate. SECTION 1. Chauncey Stoddard Hewitt, a minor, of the city of Milwaukee, in the state of Wisconsin, is hereby authorized and empowered to transact general business, and to acquire, hold and convey real estate, as fully and in the same manner as he could do, if he were twenty-one years of age.

SECTION 2. This act shall take effect and be in force

from and after its passage and publication.

Approved March 15, 1865.