

person licensed who has been an actual *bona fide* inhabitant and resident of said city for three months immediately preceding the granting of his license. The term, non-resident auctioneer shall mean and include any person to whom a license is granted who has not been an actual *bona fide* inhabitant and resident of said city for three months immediately preceding the issuing or granting to him of a license, and may provide that in any license issued, that it may be designated whether the person is a resident or non-resident auctioneer, and that the person accepting the same shall be bound and estopped by such license, and shall have only the rights and privileges of the class of auctioneers, herein named or designated: *provided, however,* that nothing in this act shall prohibit or affect, in any manner, sales at auction in the cases specified by section one of chapter fifty-four of the revised statutes, entitled "of auctions and auctioneers;" all license fees, per centum on sales, to be paid to city treasurer for the benefit of the city.

Not to affect sales authorized by revised statutes.

SECTION 2. All acts or parts of acts conflicting or interfering with any of the provisions of this act are hereby repealed so far as they affect the city of Fond du Lac, and no further; and shall, in all other respects, and as to other localities, remain in full force and effect.

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

Approved March 17, 1878.

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## CHAPTER 198.

[Published March 26, 1873.]

AN ACT to provide for the collection of the taxes therein named in certain cases.

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

SECTION 1. If from any cause whatever, the proper officers of any town, city or village in this state, shall be unable to collect the usual regular, annual, state, county, school, ward, and town taxes, by the first day of February of the year next after that for which said taxes were levied, upon being informed thereof by the peti-

How collection of taxes may be enforced.

tion of not less than ten of the tax payers of said town, city or village, it shall be lawful, and the governor of this state is hereby authorized and directed to issue his order or command to the clerk or clerks, and treasurer or treasurers of said towns, villages or cities, commanding said clerk or clerks, forthwith to proceed and make out a new tax roll for said taxes above named, and for no other, and said treasurer or treasurers to collect the same.

Clerk shall make out new tax roll.

SECTION 2. Upon the receipt of such order or command, the said clerk shall proceed to make out a new tax roll for said above named taxes, with a warrant annexed, the said roll and warrant to be made in all respects in the same manner as other tax rolls, and upon the receipt of the county treasurer's receipt for the town, city or village treasurer's and [bond] to declare [deliver] the same to the town treasurer, who shall then proceed to execute said warrant in the same manner in all respects as is provided by law for the collection of other taxes.

Upon issuing new roll, original roll to be void.

SECTION 3. Upon the issuing of the said last mentioned tax roll, the similar taxes in the original roll shall be null and void, and the said taxes in the said last issued tax roll shall be of full force in the law, and all laws in relation to the levy and collection of taxes so far as they will make said taxes legal and effectual, shall apply thereto.

Punishment for neglect of duty.

SECTION 4. Any clerk or treasurer who shall receive said order or command, and neglect or refuse to promptly and faithfully comply therewith, as above provided, shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punished by fine and imprisonment or both in the discretion of the court.

SECTION 5. This act shall take effect and be in force from and after its passage and publication.

Approved March 17, 1873.}