

clerk or clerks, or any or either of them be allowed or paid any per diem fee for attendance upon either of said courts; and *provided, further*, that this act shall not apply to the present clerk of said courts, his deputy or clerks.

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

Approved March 13, 1876.

CHAPTER 372.

[Published April 4, 1876.]

AN ACT to amend sections one and twelve, of chapter one hundred and eighty-six, of the general laws of 1861, entitled, "An act providing for a lien for labor and services upon logs and lumber, in the county of Chippewa;" and also to repeal chapter one hundred and sixty-one, of the laws of 1874, entitled, an act to amend chapter 186, of the general laws of 1861, entitled, an act providing for a lien for labor and services upon logs and lumber, in the county of Chippewa.

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

SECTION 1. Section one, of chapter one hundred and sixty-one, of the general laws of 1861, is hereby amended so as to read as follows: Section one. Any person, company or corporation that may do or perform any labor or services in cutting, hauling, driving, running, rafting, booming, cribbing or towing, or for any other labor or services performed upon any logs, lumber or timber, in Chippewa county, and for cooking for laborers thereon, and for hauling supplies for men or teams engaged in such business, and for labor or services furnished or done for such business at the request of the owner or contractor, upon any logs or timber in the county of Chippewa, in this state, shall have a lien thereon, subject to any debt owing for the purchase-money of the timber or stumpage, for the amount due for such labor, cooking, hauling, and services, and the same shall take precedence of all other claims thereon.

SECTION 2. Section twelve, of said chapter, is hereby amended by adding thereto the following proviso: *Provided*, that any person owning an interest in the logs, lumber or timber liened, may be made a defendant in all actions prosecuted under this act, on

Repealed.

motion to the court, upon affidavit showing that he has an interest in such logs, lumber or timber, and what his interest is, as well as his defense to the action. Section four, chapter one hundred and sixty-one, of the laws of 1874, is hereby repealed.

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

Approved March 13, 1876.

CHAPTER 373.

[Published April 4, 1876.]

AN ACT to amend chapter eighteen (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:

Apportionment omitted, to be made in succeeding year.

Duty of county clerk to certify taxes to town clerk.

Act to apply to cities and villages.

SECTION 1. Whenever the board of supervisors of any county in this state shall fail to apportion against any organized town thereof, in any year, any state, county, or school tax, or any part of any such tax, with which such town is or should be properly chargeable, it shall be lawful and it is made hereby the duty of the board of supervisors of the county in which such town is situated, in any succeeding year thereafter, to apportion any and all such taxes so failed to be apportioned against such town, and add the same to the amount of the annual or current tax apportioned to such town. It shall be the duty of the clerk of the said board to certify the gross amount of such taxes to the clerk of such town in the same manner and at the same time as he is now required by law to certify the annual apportionment of taxes; and it shall be the duty of the town clerk of such town to calculate and carry out the gross amount of such omitted and current taxes in the manner and the time now provided by law for carrying out taxes in town tax-rolls and warrants. The provisions of this act shall apply to the wards in cities and incorporated towns and villages, and to such failures so to apportion that have heretofore occurred as well as to those that may hereafter occur.