mine liability for poll tax.

Board to deter- mayor, city clerk and treasurer shall constitute a board to determine the liability of persons to pay such tax and all persons claiming to be exempt from such tax, must apply to said board within twenty days from the time when said lists shall be delivered to the treasurer as aforesaid. The city treasurer shall collect the same fees for collecting said tax as he does for collecting taxes assessed upon real and personal property: provided, that if any person desires to, he shall be permitted to perform one day's work upon the streets of the city in the ward in which he resides, and the certificate of the street committee, that such person has performed one full day's labor shall be received by the city treasurer in full discharge of such tax.

SECTION 5. This act shall take effect and be in

force from and after its passage and publication.

Approved March 24, 1881.

[No. 267, A.]

[Published March 29, 1881.]

## CHAPTER 192.

AN ACT to provide for recording certain instruments.

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

Acknowledg. ment by minor.

Section 1. Any instrument in writing signed and sealed by any person of lawful age, who, when an infant, was under guardianship, whereby such person shall state that he is twenty one years of age, and whereby he shall acknowledge that he has received money or property from his guardian in full satisfaction of all demands against such guardian, and such instrument being attested by two subscribing witwitnesses, and certified to by a justice of the peace, notary public or other officer, authorized to certify to acknowledgments of execution of conveyances of land, may be recorded in the office of the county judge of the county in which said guardian was appointed, and the county judge of the proper county shall, when required, receive and record all such instruments.

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

Approved March 24, 1881.