

between them and the county board, and in no event, shall the compensation to be paid for such security exceed one-eighth of one per centum upon the amount named in said bond.

SECTION 2. Any and all acts or parts of acts conflicting or inconsistent with the provisions of this act are hereby repealed.

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

Approved May 21, 1903.

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No. 382, S.]

[Published May 25, 1903.

## CHAPTER 377.

AN ACT, amendatory of subdivision 3 of section 1102 of the statutes of 1898, relating to the collection of taxes.

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

**Proceedings; costs; execution.** SECTION 1. Subdivision 3 of section 1102, of the statutes of 1898, is hereby amended so as to read when so amended as follows: 3. Whether he is justly liable for the payment of such tax or any part thereof; and if any of said questions shall be established in the negative the defendant shall be discharged with his costs; but if the defendant shall refuse to answer such relevant questions as shall be put to him or if he shall fail to establish either of said questions in the negative, judgment shall be entered against the defendant for the amount of such tax which he ought to pay, with costs of such proceedings. No stay of execution shall be allowed on any such judgment except in case of appeal; and no property of such defendant shall be exempt from levy and sale upon execution issued thereon. The justice shall reduce the examination of the defendant and of all witnesses produced and examined by either party to writing, and cause the same to be signed by the persons so examined.

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

Approved May 21, 1903.