

6. *Any minor being in possession of any cigarettes, cigarette paper or cigarette wrappers and being asked by any sheriff, deputy sheriff, police officer, village marshal, truant officer, probation officer or teacher in any school to tell where or from whom such cigarettes, cigarette paper or cigarette wrappers were obtained, who shall refuse to furnish such information, shall be guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not more than five dollars.*

SECTION 2. This act shall take effect upon passage and publication.

Approved May 27, 1915.

No. 56, S.]

[Published May 31, 1915.

CHAPTER 140.

AN ACT to amend sections 925—143, 1081, 1110, 1121 and 1130 of the statutes, relating to the time for paying over the county and state taxes by local and county treasurers, and to the time of making a statement of lands upon which taxes have been returned as delinquent and the date of sale of such lands.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Sections 925—143, 1081, 1110, 1121 and 1130 of the statutes are amended to read: Section 925—143. It shall be the duty of the city clerk to make out a complete tax roll in the manner and form provided by law, and as soon as practicable after the levy shall have been made by the council as prescribed in the preceding section, and the certificate of the county clerk showing the amount of state and county taxes apportioned to the city shall have been received, to cause the same to be extended upon such tax roll upon a uniform percentage by setting opposite the description of each lot, tract or parcel of land, and to the name of each person named in said roll, in proper columns, such proportionate share of the sums of taxes so levied as may be chargeable upon such lot, tract or parcel of land or against such person, and also enter and extend upon such tax roll all special assessments required to be entered thereon. To such tax roll shall be appended a warrant signed by the mayor and clerk, substantially in the following form: To..... city treasurer of the city of: You are hereby required to collect from each of the persons and corporations named in the annexed tax roll, and from the owners or occupants named of the real estate described therein, the taxes set down in such roll, opposite to their re-

spective names and to the several parcels of land therein described; and, in case any person or corporation upon whom any such sum or tax is imposed shall refuse or neglect to pay the same, you are to levy and collect the same by distress and sale of the goods and chattels of the person or corporation so taxed, and out of the moneys so to be collected, after deducting your fees, you are first to pay to the treasurer of said county, on or before the * * * *first* Monday of * * * *March* next, the sum of for state taxes, you are to retain and pay out as city treasurer according to the law the sum of, and the balance of said moneys you are required to pay to said treasurer for county purposes on or before the * * * *twenty-second* day of *March* next; by which day you are further required to make return to said treasurer of this warrant with said roll annexed, together with your doings thereon as required by law. Dated the day of, 19.....,, Mayor., Clerk. And in cities where the school district system is in force the city clerk shall, upon the receipt by him of the statement or statements of the amount of school tax apportioned to the part of the district or districts respectively within such city, extend the same upon the tax roll and apportion the same as required by law. And in such cities the warrant for the collection of taxes shall, in addition to the other aforesaid directions, therein require the city treasurer to pay out according to law, from the money so collected by him, to the person or persons lawfully entitled thereto the amount of the district school tax collected by him thereunder.

Section 1081. 1. Every such treasurer shall deliver said receipt to the clerk of his town, city or village on or before the first day of December, and thereupon the clerk shall attach to said tax roll a warrant, substantially in the following form: The State of Wisconsin to, treasurer of the town of, in the county of

You are hereby commanded to collect from each of the persons and corporations named in the annexed tax roll, and from the owners or occupants named of the real estate described therein, the taxes set down in such roll opposite to their respective names, and to the several parcels of land therein described; and in case any person or corporation upon whom any such sum or tax is imposed, shall refuse or neglect to pay the same, you are to levy and collect the same by distress and sale of the goods and chattels of the person or corporation so taxed, and out of the moneys so to be collected, after deducting your fees, you are first to pay to the treasurer of said county, on or before the * * * *first* Monday

in * * * *March* next, the sum of, for state taxes; you are to retain and pay out as town treasurer, according to law, the sum of, and the balance of said moneys you are required to pay to said treasurer for county purposes, on or before the * * * *twenty-second* day of *March*, by which day you are further required to make return to said treasurer of this warrant, with said roll annexed.

Given under my hand this day of, 19.

., Clerk.

2. The clerk shall deliver the tax roll, with said warrant annexed, to the treasurer, if he shall have duly qualified as such, on or before the third Monday in December, and charge him with the town and local taxes therein.

3. In all counties in this state having two hundred and fifty thousand or more population as ascertained by the last United States census, said warrant shall provide instead that said town, city or village treasurers shall pay such moneys to said county treasurer and make return to said treasurer of said warrant on or before the * * * *twenty-second* day of *March*.

Section 1110. The town, city or village treasurer shall retain in his hands the amount specified in his warrant, to be paid into the town, city or village treasury, and shall on or before the day specified in his warrant for paying the money therein directed to be paid to the county treasurer, pay to him the sum so directed to be paid in the manner provided by law; and the town, city or village treasurer shall pay over the full amount of state tax on or before the * * * *first* Monday of * * * *March* of each year, though it may occasion a deficiency in the town, city or village taxes.

Section 1121. The several county treasurers shall pay to the state treasurer, the amount of state taxes charged to their respective counties, on or before the * * * *second* Monday of * * * *March* in each year.

Section 1130. The county treasurer shall, on the * * * *fourth* Monday of April in each year, make out a statement of all lands upon which the taxes have been returned as delinquent and which then remain unpaid, except public lands held on contract and lands mortgaged to the state, containing a brief description thereof, with an accompanying notice stating that so much of each tract or parcel of land described in said statement as may be necessary therefor will, on the * * * *second* Tuesday * * * *in June* next thereafter and the next succeeding days, be sold by him at public auction at some public place, naming the same, at the seat of justice of the county, for the payment of taxes, interest and charges thereon; and if in any county no seat of justice

shall be established then at such public place therein as he may select; and cause such statement and notice to be published in a newspaper printed in his county, if there be one, and if there be none, then in a newspaper printed in an adjoining county, if there be one, but if there be no newspaper printed in the same or an adjoining county, then such statement and notice shall be published in the official state paper, which statement and notice shall in all cases be published once in each week for four successive weeks prior to said * * * *second Tuesday * * * in June*; and such treasurer shall also, at least four weeks previous to said day, cause to be posted up copies of said statement and notice in at least four public places in such county, one of which copies shall be posted up in some conspicuous place in his office; but it shall be unlawful for any county treasurer to publish such statement and notice in any newspaper in his county that has not been regularly and continuously published in such county once in each calendar week for at least two years immediately before the date of such notice, if there be a newspaper which has been so published in such county; and any county treasurer who shall violate the provisions of this section shall forfeit a sum equal to the fees allowed by law for such publications, to be sued for and recovered in a civil action brought in the name of the state of Wisconsin, one-half of such penalty to be paid to the informant and the other half into the school fund. And it is hereby made the duty of the district attorney of the proper county, on complaint being made, to prosecute such action; provided, no county treasurer shall be liable to any penalty or to the forfeiture of any sum whatever for causing such publication to be made in a weekly newspaper published in such county for two years or more next prior to the date of said treasurer's statement and notice when, by reason of accident or other cause, more than one week has intervened between the dates of its actual issue to subscribers, if such delay at any time shall not have exceeded three days, but every such newspaper, for all the purposes of this section, shall be deemed to have been regularly published once in each week as hereinbefore provided; provided further, that when any new county shall have been formed and organized the provisions of this section concerning the competency of newspapers to publish the county treasurer's statement and notice herein provided for shall apply to any newspaper or newspapers which shall have been regularly and continuously published within the territorial limits of such county for two years previous to its formation and organization.

SECTION 2. This act shall take effect upon passage and publication.

Approved May 27, 1915.