

SECTION 5. This act shall take effect and be in force from and after its passage and publication.
Approved March 17, 1878.

CHAPTER 197.

[Published March 26, 1878.]

AN ACT to amend chapter fifty-nine of the private and local laws of 1868, entitled an act to incorporate the city of Fond du Lac, and to repeal chapter one hundred and twenty-four, private and local laws of 1867, entitled an act to consolidate and amend the act to incorporate the city of Fond du Lac and the several acts amendatory thereof, and to amend an act entitled an act to consolidate the several school districts in the city of Fond du Lac, and the several acts amendatory thereof.

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

SECTION 1. Section five of chapter six of said chapter fifty-nine of the private and local laws of 1868, is hereby amended by adding thereto the following: XXXVII. The mayor and common council of the city of Fond du Lac are hereby authorized and empowered to regulate the sale of any goods, wares, merchandise or other property, at auction in said city of Fond du Lac, and shall prohibit the sale thereof at auction within the limits of said city by any person, without having obtained a license therefor; and shall also require any auctioneer so licensed to sell, to make reports verified by him, in manner and form, and at such time or times, or upon the demand of any officer or employe of said city as shall be designated and provided by the mayor and common council of said city, and shall require such auctioneer so licensed to pay for such license, the fee hereinafter prescribed, and also the per centum on all gross sales by him made as hereinafter prescribed, viz: for each license to any inhabitant and resident of said city, a fee of one hundred dollars for one year; for a license to any non-resident of said city, a fee of one hundred and fifty dollars per year, and shall exact and require such auctioneer to pay on the gross amount of all sales by him made, a sum not exceeding two per centum, except as hereinafter otherwise provided; upon all sales made by non resident auctioneers of the following class or described articles,

Amended.

May regulate sale of goods.

Amount of license to residents.

To non-residents.

Articles to be licensed enumerated.

Amount exacted for gross sales.

License to be only for one year.

Terms defined.

goods, wares, merchandise and property, viz: clothing, wearing apparel, hats, caps, mittens, gloves, cloths, groceries, dry goods, millinery goods, boots, shoes, drugs, medicines, paints, oils, iron, tin, steel, sheet iron, stoves, hardware of every kind, and including all goods, wares, merchandise and other property sold or kept for sale in clothing stores, hat and cap and fur stores, drug stores, paint and oil stores, grocery stores, dry goods stores, millinery stores or shops, boot and shoe stores, iron, stove, tin or hardware stores or shops, shall exact and charge upon the gross sales a sum not exceeding ten per centum on a dollar; upon the gross sales and upon the same articles, goods, wares and merchandise, sold by a licensed resident auctioneer, and which is not the *bona fide* property of such licensed resident auctioneer, or a *bona fide* inhabitant and resident of said city, shall be exacted and charged a sum not exceeding ten per centum upon the gross amount of sales; and that any property belonging to a non resident, which may be sold or transferred to any resident auctioneer, or to any inhabitant and resident of said city, for the purpose of in any way avoiding or evading the provisions of any such ordinance, law or order, or in which any such non resident shall retain any interest, shall be liable to pay such ten per centum on a dollar on all gross sales, and may require such licensed auctioneer to give a bond to said city in such penal sum as the mayor and common council may fix, with a surety or sureties, prescribing the qualifications thereof, and requiring the same to justify, and conditioned for the faithful compliance with the provisions made by such ordinance or other rule or law made by said mayor and common council, with such other conditions as may be deemed necessary for the faithful performance of the same. No license shall be issued for a longer time than one year, and the mayor and common council may provide that no license shall be issued for less than one year. When the term, resident, or the term, inhabitant resident is used herein, it shall be and mean and include any person who is and has been for three months immediately preceding, an actual *bona fide* inhabitant and resident of said city; the term, non resident shall mean and include any person who has not been an actual *bona fide* inhabitant or resident of said city for three months or immediately preceding the issuing of any such license or the sale of any goods, wares or merchandise, or property at auction. The term, licensed resident auctioneer, or resident auctioneer, shall mean and include any

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.

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.