

[No. 225, A.]

[Published March 15, 1878.]

CHAPTER 139.

AN ACT to amend section twenty-one of chapter one hundred and eighty-four of the laws of Wisconsin for 1874, in reference to the collection of personal taxes in the city of Milwaukee.

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

Amended.

Personal taxes,
how collected.

SECTION 1. Section twenty-one of chapter eighteen of chapter one hundred and eighty-four of the laws of Wisconsin for 1874, is hereby amended so as to read as follows: Section 21. On the expiration of the twenty days mentioned in the preceding section, the treasurer shall proceed to enforce the collection of the personal taxes in the manner provided by law for the collection of personal taxes by town treasurers, and if any such personal taxes shall not be paid or collected in consequence of the neglect or delay of the treasurer, the common council may sue for and recover the amount thereof from the said treasurer and his sureties. In case the taxes on personal property shall not be paid within the time limited in the next preceding section of this chapter, the treasurer shall issue his warrant directed to the chief of police of said city, requiring and commanding him, within a certain time in such warrant to be specified, to proceed and collect such taxes on personal property as shall then remain unpaid, with interest thereon at the rate of six per cent. per annum from February 1st to the date of payment. And the chief of police receiving such warrant for the purpose of collecting such unpaid taxes and interest shall have all the powers of levying, distraining and selling property, and all other remedies and powers that are given by law to town treasurers for the collection of taxes on personal property, and shall be subject to all the liabilities of such town treasurers, and shall be entitled to demand and collect a commission or percentage of five per cent. on all sums collected by him, which percentage shall be added by him to said taxes and interest, and collected with the same, and in addition thereto, as compensation for his services and in case of levy, distress or sale of property by said chief of police in virtue of such warrant, he shall be entitled in addition to such commission of five per cent., to collect the same costs and fees allowed by law to constables on execution.

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

Approved March 12, 1878.