

of reference, and works on political science and statistics, but no others, as they shall think reasonably necessary or desirable. There is hereby appropriated for the purpose of paying for such books, three thousand five hundred dollars per year. The accounts for such purposes shall be audited by the secretary of state upon affidavits by the state librarian that the books have been received in the library, and upon approval thereof by the trustees, or a majority of them. Any balance of the sum hereby appropriated, which remains unexpended at the close of any year, shall be credited for the purposes specified, and may be used therefor in any subsequent year.

SECTION 2. There is hereby appropriated out of any moneys in the treasury, not otherwise appropriated, a sum sufficient to carry out the provisions of this act. Appropriation.

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

Approved April 14, 1897.

No. 655, A.]

[Published April 16, 1897.

## CHAPTER 246.

AN ACT to provide for the collection and return of taxes in the villages of this state in certain cases.

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

SECTION 1. In all cases in villages in this state which have been heretofore organized under the provisions of sections 854 to 869, inclusive, of the revised statutes of this state

Legalizing the collection of taxes in villages, existing as de facto villages for more than one year

and acts amendatory thereof, and such villages shall have perfected a village organization and existed as a de facto village for more than one year, and shall have proceeded with the assessment and collection of taxes through and by means of the officers of such village, and the proper county authorities, by reason of doubt being cast on the validity of such village organization and the right of its officers to assess and collect taxes, shall have declined to receive the tax returns from such village officers and such village officers shall have proceeded with the collection of such taxes, as far as practicable, and a portion of such taxes shall remain unpaid, such village officers may and shall, nevertheless, proceed with the further collection of taxes assessed for the year last past and make the return of the same under the provisions of this act, and such return shall be received by the county clerk of the county in which such village is located and the collection and enforcement of such taxes, and the settlement between such village and the county and the state shall be made under the provisions of this act.

Authorizing the village treasurer to receive taxes on tax roll prior to July 1, 1897.

SECTION 2. The village treasurer of any such village is hereby authorized to collect and receive all of the unpaid taxes upon the tax roll of such village treasurer for said year, at any time prior to the first day of July, 1897, and give proper receipts therefor, which shall be a full and valid discharge to each taxpayer receiving such receipt for all taxes so paid for said year.

Village treasurer shall print notices.

SECTION 3. Such village treasurer shall, within ten days after the passage and publication of this act, post up, at least five days before the first day fixed for collecting and receiving taxes under this act, in three conspicuous places in such village, a printed or written notice fixing times and places in such village, not less in number as to time, than one day in each week up to the time within which he is allowed to collect and receive such taxes, at which he will, during business hours, receive

the payment of any such taxes, and shall cause a like notice to be published in some weekly newspaper, if any, published in such village, once in each week for three successive weeks.

SECTION 4. Such village treasurer shall, on or before the first day of August, 1897, make a return to the county treasurer of his county of all unpaid taxes within such village for said year, and shall, at the time of making such return, pay to such county treasurer the amount of the state tax for said year, and shall also pay to such county treasurer, any balance of the moneys so collected by him above the amount of such state tax and of the village taxes for said year to be credited and applied by such county treasurer upon the county taxes for said year, and any deficiency shown by such return upon the county taxes for said year, shall be paid over by such village treasurer out of the taxes levied and collected by him the next ensuing year.

Returns shall be made by village treasurer on or before August 1, 1897.

SECTION 5. Such village treasurer shall also file a duplicate of such return with the village clerk of such village, on or prior to August 1, 1897, which return shall be filed by such village clerk in his office, and such village clerk in making up his tax roll for the next ensuing year, shall enter upon the tax roll and assess as a special tax against all of the pieces of land, the taxes upon which appear from such return not to have been paid for said year, the amount of such taxes with interest at the rate of ten per cent. per annum from the first day of January, 1897. The amount of all of such taxes so entered upon such tax roll as aforesaid, shall be collected by the village treasurer of such village with, and as a part of, the taxes to be collected by him for the next ensuing year, and if not then paid shall be returned as delinquent and enforced in the same manner as other delinquent taxes for said year.

Shall make duplicate return to the village clerk on or before August 1.

SECTION 6. All of the acts of any such village treasurer in collecting taxes for said year are hereby declared to be legal and valid, and all

All acts of village treasurer declared legal.

moneys collected by him for such taxes shall be paid out and disbursed in the same manner and under the same regulations as though no question had been raised as to the validity of any of the proceedings for the collection of such taxes.

SECTION 7. This act shall take effect and be in force from and after its passage and publication.

Approved April 15, 1897.

No. 107, S.]

[Published April 17, 1897.

## CHAPTER 247.

AN ACT to establish a board of police and fire commissioners in cities of the second and third class.

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

Boards of police and fire commissioners to be established in cities of the second and third class.

SECTION 1. In all cities in this state of the second and third class, according to the classification of cities made by chapter 326, of the laws of 1889, as amended by chapter 312, of the laws of 1893, whether such cities are incorporated by special charter or by the general laws of the state, there shall be a board of police and fire commissioners, consisting of four citizens, not more than two of whom shall belong to the same political party when appointed. No salary or other compensation for service shall be paid to any member of such board. Three members of the board shall constitute a quorum for the transaction of business. It shall be the duty of the mayor of any city, sub-