

No. 383, A.]

[Published June 30, 1911.]

CHAPTER 477.

AN ACT to create subsection 5, of section 821, and section 925—152a, and to amend sections 840, 925—152, 1079, 1083 and 1110 of the statutes, and to prescribe salaries of town, village and city treasurers in lieu of fees.

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

SECTION 1. There is added to section 821 of the statutes a new subsection to read: (Section 821) 5. To fix the salary of the town treasurer to be elected at the next town meeting, which salary shall be in lieu of all fees, and shall remain the salary of the treasurer until changed in like manner at some future annual meeting.

SECTION 2. Sections 840 and 925—152 of the statutes are amended to read: Section 840. 1. Every town treasurer shall receive * * * as compensation for his services, including collection of taxes, the salary provided for in section 821. When collection is made by distress and sale of goods he shall receive the same fees given by law to constables for levy and sale of goods upon execution * * *; and for making his return of delinquent taxes, one dollar, and six cents for each mile traveled one way to deliver the same, to be paid by the county treasurer on settlement. He shall have no other compensation.

2. *In villages.* The treasurer of each incorporated village authorized to perform similar duties, shall receive * * * a salary * * * and in lieu of all fees, such salary shall be fixed by the village board at its last regular meeting, preceding the annual charter election, which salary shall remain until changed by the board in the same manner.

Section 925—152. The city treasurer * * * shall receive as compensation for his services, including collection of taxes, a salary to be fixed by ordinance in accordance with section 925—30 of the statutes. * * * In case of a distress and sale made by him of goods or chattels for the payment of any taxes he shall receive such fees as are allowed to constables for similar services. The city treasurer shall keep in a book to be provided for that purpose true accounts of all fees by him received as treasurer from any source, and such book shall be open for inspection at all reasonable times, and he shall have on file and make return to the council, duly certified on oath, an itemized statement of all fees or other moneys received and paid out by him as treasurer. * * *

SECTION 3. There is added to the statutes a new section to

read: Section 925—152a. Taxes not paid before February first shall be subject to a penalty of two per cent on the amount of the tax, which penalty shall be collected by the town, city or village treasurer, and paid into the treasury together with the taxes collected.

SECTION 4. Sections 1079, 1083 and 1110 of the statutes are amended to read: Section 1079. 1. Upon receipt of the certificate of the apportionment from the county clerk said town clerk shall, upon a uniform percentage, calculate and carry out in one item opposite to each valuation in the tax roll the amount required to be raised upon such valuation to realize in his town the whole amount of state, county, school and other taxes so certified, together with such town and other local taxes, except taxes to pay judgments, as are to be levied uniformly upon all the taxable property in the town; and all other taxes, if any, including taxes to pay judgments, in separate columns opposite the valuation of the property to be charged. * * *

2. Under the head of "taxes unpaid for previous year" he shall enter opposite each tract of land so returned to him as aforesaid by the county clerk the year for which such tax remains unpaid. He shall enter upon said roll a statement showing the several amounts of taxes levied upon said town or any part thereof and for what purpose; provided, in case the board of supervisors of any county shall so order, said town clerk shall calculate and carry out in separate items the several amounts of taxes as are to be levied uniformly upon all the taxable property of the town in separate columns on such roll, the form of which may be prescribed by such county board.

Section 1083. If the treasurer-elect shall fail to qualify as such or to file his bond with the county treasurer, in the manner and within the time prescribed, and the board shall fail to appoint a treasurer, or the person so appointed shall so fail to qualify and give such bond and deliver a receipt therefor by the third Monday in December, the clerk shall deliver the tax roll and warrant to the sheriff of the county, or if the same cannot be obtained in the case mentioned in the last preceding section, a new roll and warrant, made as aforesaid, and the sheriff shall execute to the county treasurer a like bond as required of the treasurer, and by himself or deputy shall make like collections and returns, and shall, *unless he receives a fixed salary for all services*, be entitled to * * * *collect for his services in cities one per cent, and in towns and villages two per cent upon all taxes paid on or before January thirty-first, and on all taxes collected by him after said date, in cities four per cent, and in towns and villages five per cent, said fees to be computed and added to*

*the amounts as specified on the tax roll, and he shall be responsible to the same extent as treasurers appointed by boards, * * * for all taxes so handed over to him for collection; and for the purpose of collecting the same he shall be vested with all the powers conferred upon the treasurer.*

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 second Monday of February of each year, though it may occasion a deficiency in the town, city or villages taxes.

SECTION 5. All acts or parts of acts inconsistent herewith are hereby repealed.

SECTION 6. This act shall take effect and be in force from and after its passage and publication.

Approved June 28, 1911.

No. 437, A.]

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CHAPTER 478.

AN ACT to create sections 392em—1 to 392em—7, inclusive, of the statutes, relating to the purchase of stump-pulling machines to be used by the college of agriculture for experimental purposes, and making an appropriation therefor.

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

SECTION 1. There are added to the statutes seven new sections to read: Section 392em—1. The board of regents of the university is authorized to purchase not to exceed two stump-pulling machines. Such machines, when purchased, shall be used under the direction of and by the college of agriculture, for carrying on experimental and demonstration work in clearing state and other lands for agricultural purposes.

Section 392em—2. Such stump-pulling machines, when not in use on state lands, may be used by and under the direction of the college of agriculture, for experimental purposes in pulling and removing stumps from the lands of private owners in any town in this state; provided, that no machine hereby authorized to be purchased shall be used to pull or remove stumps from more than ten acres of land of any one private landowner in any one year, and provided, that such stump-pulling machines