

SECTION 1077. 1. Each county clerk shall also, at the time of certifying such taxes, return to the clerk of each town, city and such village, *excepting cities of the first class* a list of all the tracts of land therein upon which the taxes for the preceding year remain unpaid.

2. *The county clerk shall make returns in a similar manner to the tax commissioner of each city of the first class located within the limits of the county.*

Section 1087m—21. 1. The tax upon the income of persons other than corporations, joint stock companies and associations shall be computed by the county clerk, assisted by the assessor of incomes and said clerk shall on or before November first, certify, *excepting in cities of the first class*, to each town, city and village clerk the names of all persons whose incomes are assessed in his own town, city or village, and the amount of tax levied against each such person, and such amount shall be entered by the town, city and village clerks in a separate column designated "income tax" upon the tax roll of the year, and shall be collected and paid as personal property taxes are now collected and paid.

2. *The county clerk shall certify in a similar manner to the tax commissioner of each city of the first class located within the limits of the county and the tax commissioner shall proceed in the manner previously prescribed for the city clerk to make out the tax roll.*

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

Approved July 2, 1915.

No. 369, S.]

[Published July 3, 1915.

CHAPTER 336.

AN ACT to amend subdivision (10) of section 776 of the statutes, relating to contributions to towns to assist in the building of town halls.

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

SECTION 1. Subdivision (10) of section 776 of the statutes is amended to read: (Section 776) (10). To vote by ballot upon the question of raising money to purchase or build a town hall or other building for the use of the town, or of so raising money for the purpose of uniting same with the money of any other legal corporation or society doing business or located in

such town, for the purpose of building or purchasing such hall or other building; but no such vote shall be taken at any town meeting unless a request in writing signed by at least twelve freeholders of such town shall have been delivered to the town clerk twenty days before the holding of such meeting, asking that such proposition be submitted to a vote of the electors of the town at such town meeting, and setting forth the amount of money which they desire shall be raised by the town for that purpose and whether the same shall be raised by a direct tax or the issue of the bonds of the town; and if the proposition be to issue town bonds it shall state the denomination thereof, the time and place of the payment of the principal and interest, and the manner in which and by whom the same shall be negotiated; and if to be raised for the purpose of uniting the same with the money of some other legal corporation or society, the name of such corporation or society; nor unless the town clerk shall have given notice as is required in the case of a special town meeting that such proposition would be voted upon at such meeting. In taking such vote the electors voting therefor shall vote a separate ballot containing the words "for raising money to build a town hall," and those voting against a ballot containing the words "against raising money to build a town hall." *Whenever the voters of any town in the state of Wisconsin shall have voted money to build a town hall in the manner provided by law, the board of supervisors of such town or towns are hereby authorized to accept in the name of the town, any contributions offered of money, labor or locations.*

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

Approved July 2, 1915.

No. 537, S.]

[Published July 3, 1915.

CHAPTER 337.

AN ACT to create subdivision (h) of subsection 2 of section 11—12 of the statutes, relating to election officers.

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

SECTION 1. There is added to subsection 2 of section 11—12 of the statutes a new subdivision to read: (Section 11—12. 2) (h) Within five days after the appointment and confirmation of inspectors of election, clerks of election and ballot clerks in cities or villages, the clerk of each city or village shall