

elected, said joint commissioners shall be the governing board of said consolidated society, and shall have the power to do anything necessary or proper to fully effect the consolidation or anything immediately necessary for the good of said society.

6. Said consolidated society, when the incorporation thereof shall be completed as herein provided, shall be vested with all the temporalities and property, real or personal, of said constituent societies, and any gifts, grants, devises or bequests thereafter accruing to either of said former societies, or to the consolidated society, by whatever name designated, shall be valid and the same shall pass to and vest in the said consolidated society,—it being the declared intent of this act that no gift, grant, devise or bequest shall fail by reason of the fact that the same may have been given to either one of the former societies but that the consolidated society shall take any such as would otherwise have passed to either of the former societies.

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

Approved May 31, 1919.

No. 98, A.]

[Published June 4, 1919.

CHAPTER 259.

AN ACT to amend subsection 1 of section 1079, section 1095, and to create section 1079a of the statutes, relating to the calculation and statement of taxes in tax rolls and tax receipts.

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

SECTION 1. Subsection 1 of section 1079 and section 1095 of the statutes are amended to read: (Section 1079) 1. Upon receipt of the certificate of the apportionment from the county clerk * * * *each town and village clerk in counties containing a population of more than three hundred thousand 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.*

Section 1095. The county clerk of each county shall prepare and cause to be printed and furnished to each town, city and village treasurer of his county a book of tax receipts for each

current year, with stubs to be a duplicate of the receipts; and every town, city and village treasurer shall use only the receipts so furnished. * * * *All city treasurers, and town and village treasurers in counties having a population in excess of three hundred thousand shall enter in each receipt given by him for the payment of taxes the name of the person, firm, company or corporation paying the same, the date thereof, the description of the property, the valuation and the aggregate amount of taxes paid; town and village treasurers in counties having a population of less than three hundred thousand shall, in addition to the foregoing, give in separate columns the several amounts paid for state taxes, county taxes, town or village taxes, and all other taxes, if any, appearing on the tax roll opposite the valuations to be charged therewith.* Whenever it appears from the tax roll that the taxes for the previous year remain unpaid upon any tract of land he shall enter in such receipt, under the head of "taxes unpaid for previous year," opposite such tract, the year for which such unpaid tax is due. Such receipts shall be signed by the treasurer and a duplicate thereof made upon the stub thereof to be left in the book, and after noting the payment of such taxes upon the tax roll he shall deliver said receipt to the person entitled thereto. No city, county, village or town treasurer or tax collector shall collect or receive any taxes in any room where malt or intoxicating liquors are sold, given away or otherwise disposed of. Any person violating this provision shall be punished by a fine of not less than twenty-five dollars, nor more than one hundred dollars, or by imprisonment in the county jail not less than ten days nor more than thirty days.

SECTION 2. A new section is added to the statutes to read: Section 1079a. Upon receipt of the certificate of apportionment from the county clerk, each town and village clerk, located in counties having a population of less than three hundred thousand, shall separately calculate and carry out opposite to each valuation in the tax roll the amount required to be raised upon such valuation, for state taxes, county taxes, school district taxes, town or village taxes and all other taxes, if any, including taxes to pay judgment. Said several amounts shall be entered in the tax roll in separate columns showing the purpose for which each amount is to be raised in such form as shall be prescribed by the tax commission. Under the head "taxes unpaid for previous year" he shall enter opposite each tract of land so returned as aforesaid by the county clerk the year for which such tax remains unpaid.

SECTION 3. This act shall take effect January 1, 1920.

Approved May 31, 1919.