CHAPTER 97.

[Published April 1, 1871.]

AN ACT to amend section one of chapter 93 of the general laws of 1866, which is an act to provide remedies in addition to the remedies provided by sections 100 and 101 of chapter 18 of the revised statutes, for the collection of delinquent personal property taxes.

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

SECTION 1. Section one of said chapter 93 of the Amended laws of 1866 is hereby amended by adding at the end thereof the following words: "And the county treasurer, after one year from the time that such delinquent personal property tax was returned to his office by the treasurer of any town, village or city, upon the filing in his office of the affidavit of the sheriff, his deputy or under sheriff, stating that such tax is not collectable, shall charge the same back to such town, village or city.

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

Approved March 17, 1871.

CHAPTER 98.

[Published April 1, 1871]

AN ACT to amend section 75 [of chapter 155] of the general laws of 1863, relating to common schools, and to provide for the collection of taxes in certain cases.

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

SECTION 1. Section seventy-five [of chapter 155] of Amended. the general laws of 1863 is hereby amended so as to read as follows: Whenever a school district embraces In case school a part of more than one town, it shall be the duty of braces more