

for the county, a description stating the volume and page where recorded, and the section, village, or, if within a city, the ward, where the property is situated, shall be sufficient.

Officers not to purchase at tax sales.

SECTION 2. Section one thousand one hundred and forty-three of chapter forty-nine of the revised statutes, is hereby amended so as to read as follows: Section 1143. It shall not be lawful for any county treasurer, or any county clerk, or for any of their deputies, or clerks, or any other person for them, or any of them, to purchase, directly or indirectly, property sold for taxes at any tax sale or tax deed, held by the county or by any person or persons whomsoever, except for and on behalf of the county, as provided by law; nor shall any such treasurer, county clerk, or any of their deputies or clerks, or any other person for such treasurer, county clerk, or for any of their deputies or clerks, be directly or indirectly interested in the purchase of any property sold as aforesaid, at any such tax sale, or in the purchase of any tax certificate or tax deed, except as hereinbefore provided; and any tax certificate or tax deed purchased or issued, or any purchase of property made in violation of the provisions of this section, shall be null and void; and no money received into the county treasury for any such tax certificate shall be refunded to the purchaser or to any person on his behalf.

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

Approved April 1, 1881.

[No. 174, A.]

[Published April 9, 1881.]

CHAPTER 269.

AN ACT to amend sections one thousand and eighty-one, one thousand and eighty-nine, one thousand and ninety, and eight hundred and forty of chapter forty-eight, of the revised statutes of 1878, relating to the assessment and collection of taxes.

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

Treasurer to deliver receipt for bond to clerk.

SECTION 1. Section one thousand and eighty-one of the revised statutes of 1878, is hereby amended by striking out the word "then" where it is found in the twenty-first line of said section, and insert after the word "such" in the twenty-second line, the following words: "on or before the second Monday in December," so that said section, when so amended, shall read as follows: Every such treasurer shall de-

liver said receipt to the clerk of his town on or before the first day of December, and thereupon the clerk shall attach to said tax roll a warrant, substantially in the following form:

The state of Wisconsin to _____, treasurer of the town of _____, in the county of _____: ^{Form of warrant.} You are hereby commanded to collect, from each of the persons and corporations named in the annexed tax roll, and from the owners or occupants named of the real estate prescribed therein, the taxes set down in such roll, opposite to their respective names, and to the several parcels of land therein described; and in case any person or corporation upon whom any such sum or tax is imposed, shall refuse or neglect to pay the same, you are to levy and collect the same by distress and sale of the goods and chattels of the person or corporation so taxed, and out of the moneys so to be collected, after deducting your fees, you are first to pay to the treasurer of said county on or before the last Monday in January next, the sum of _____ for state taxes; you are to retain and pay out as town treasurer, according to law, the sum of _____, and the balance of said moneys you are required to pay to said treasurer for county purposes, on or before the day above specified, by which day you are further required to make return to said treasurer of this warrant, with said roll annexed, together with your doings thereon, as required by law. Given under my hand, this _____ day of _____ 18—, _____, town clerk.

The clerk shall deliver the tax roll, with said warrant annexed, to the town treasurer, if he shall have duly qualified as such, on or before the second Monday in December, and charge him with the town and local taxes therein.

SECTION 2. Section one thousand and eighty-nine of the revised statutes of 1878, is hereby amended by striking out the word "first" where the same occurs in each of the fifth and sixth lines of said section, and by inserting in lieu thereof the word "tenth," so that said section when amended shall read as follows: Section 1089. The town treasurer of each town, on the receipt of the tax roll for the current year, shall forthwith post notices in three or more public places in such town, that the tax roll for such town is in his hands for collection, and that the taxes charged therein are subject to payment at his office, at any time prior to the tenth day of January in such year, and after the said tenth day of January he shall proceed to collect

^{Town treasurer to post notices for the payment of taxes.}

the taxes charged in such roll and remaining unpaid, and for that purpose shall call at least once on the person taxed, or at the place of his usual residence, if within the town, and demand payment of the taxes charged to him on such roll.

SECTION 3. Section one thousand and ninety of the revised statutes of 1878, is hereby amended by striking out the word "first" where the same occurs in the second line of said section, and inserting in lieu thereof the word "tenth," so that said section when amended shall read as follows: Section 1090. On all taxes paid or tendered at the office of such treasurer prior to said tenth day of January, he shall remit all of the five per cent. collection fees, except so much thereof as he is authorized by law to have for his fees upon taxes so paid.

Town treasurer
to receive per-
centage on
taxes collected.

SECTION 4. Section eight hundred and forty of the revised statutes of 1878, is hereby amended by striking out the word "first" where the same occurs in each of the second and fifth lines of said section, and by inserting in lieu thereof the word "tenth," so that said section when amended, shall read as follows: Section 840. Every town treasurer shall receive two per centum on all taxes collected by him prior to the tenth day of January, and five per centum on all collected thereafter during his term, to be retained from the collections: provided the annual town meeting may by ballot or resolution, reduce such fees on taxes paid before the tenth day of January, to not less than one per centum; and in addition thereto, when collection is made by distress and sale of goods, the same fees given by law to constables for levy and sale of goods upon execution, and also two per centum of all drainage fund moneys that shall be received by him from the state or county, to be retained out of such moneys; 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. The treasurer of each incorporated village authorized to perform similiar duties shall receive the same compensation therefor, and the electors may in like manner limit the same at the charter election, except when otherwise provided in the act of incorporation.

SECTION 5. This act shall take effect and be in force from and after its passage and publication.

Approved April 1, 1881.