

on each such barrel, his name with these letters over it, "W. S." Any person selling cranberries in barrels of less capacity than is herein provided for, shall be liable to the purchaser in damages to three times the amount of the shortage therein, and any person who shall stamp or brand a cranberry barrel of less capacity than is herein prescribed, with the letters aforesaid, shall forfeit to the complainant, not less than five, nor more than twenty-five dollars for each offense. A contract for berries by the barrel or the crate, unless it is otherwise specially stipulated, shall be construed to mean barrels or crates of the dimensions herein prescribed.

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

Approved May 3, 1899.

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No. 529, A.]

[Published May 6, 1899.]

## CHAPTER 335.

AN ACT to amend sections 840, 1081, 1083, 1089, 1090, of the Wisconsin statutes of 1898, relating to the collection of taxes, and to repeal sections 1108 and 1109.

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

Fees of treasurer for collecting.

SECTION 1. Section 840 of the Wisconsin statutes of 1898, is hereby amended by striking out the word "tenth" in the second and fifth lines of said section, and inserting in lieu thereof the words "thirty-first," so that said section when so amended shall read as follows: Section 840. Every town treasurer shall receive two per

centum on all taxes collected by him on or prior to the thirty-first 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 on or before the thirty-first 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 similar 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.

How fee may  
be reduced.

SECTION 2. Section 1081 of the Wisconsin statutes of 1898, is hereby amended by striking out the words "last Monday in January" in the sixteenth line of said section, and inserting in lieu thereof the words "second Monday in February;" and further to amend said section, by striking out the words "day above specified" in the nineteenth line of said section and inserting in lieu thereof the words "fifteenth day of March" and further to amend said section, by striking out the word "second" in the twenty-fifth line of said section, and inserting in lieu thereof the word "third," so that said section when so amended shall read as follows: Section 1081. Every such treasurer shall deliver said receipt to the clerk of his town, city or village 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:

Changing  
dates in tax  
warrant.

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 described 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 second Monday in February 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 first day of March, by which day you are further required to make return to said treasurer of this warrant, with said roll annexed:

Given under my hand this ....., day of ....., 18.....

....., clerk.

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

When war-  
 rant to be de-  
 livered to  
 sheriff.

SECTION 3. Section 1083 of the Wisconsin statutes, is hereby amended by striking out the word "second" in the fifth line of said section, and inserting in lieu thereof the word "third" so that said section when so amended, shall read as follows: 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 be entitled to the same compensation, and be responsible to the same extent as treasurers appointed by boards, on 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 4. Section 1089 of the Wisconsin statutes of 1898, is hereby amended by striking out the word "tenth" in the sixth line of said section, and inserting in lieu thereof the word "thirty-first," so that said section when so amended, shall read as follows: Section 1089. The treasurer of each town, city or village on the receipt of the tax roll for the current year, shall forthwith post notices in three or more public places in such town, city or village, that the tax roll for the same is in his hands for collection, and that the taxes charged therein are subject to payment at his office at any time prior to or on the thirty-first day of January in such year, and after the said thirty-first day of January, he shall proceed to collect 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, city or village, and demand payment of the taxes charged to him on such roll.

SECTION 5. Section 1090 of the Wisconsin statutes of 1898, is hereby amended by striking out the word "tenth" in the second line of said section, and inserting in lieu thereof the word "thirty-first," so that said section when so

Notice of collection

Collection fees remitted.

amended, shall read as follows: Section 1090. On all taxes paid or tendered at the office of such treasurer prior to or on said thirty-first 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.

Extension of  
warrant.

SECTION 6. Sections 1108 and 1109 of the Wisconsin statutes of 1898, are hereby repealed.

What money  
to be retained,  
payment of  
state tax.

SECTION 7. Section 1110 of the Wisconsin statutes of 1898, is hereby amended by striking out the words "last Monday in January" in the eighth line of said section, and inserting in lieu thereof the words "second Monday in February," so that said section when so amended, shall read as follows: 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, together with his fees, 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 village taxes.

Payments to  
state treasurer.

SECTION 8. Section 1121 of the Wisconsin statutes of 1898, is hereby amended by striking out the word "first" in the third line of said section, and inserting in lieu thereof the word "third," so that said section when so amended shall read as follows: Section 1121. The several county treasurers shall pay to the state treasurer, the amount of state taxes charged to their respective counties, on or before the third Monday of February in each year.

SECTION 9. This act shall take effect and be in force, from and after its passage and publication.

Approved May 3, 1899.