THE STATE ADMINISTRATION OF TAXATION IN WISCONSIN.

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The purpose of this paper is to describe the changes in the form and in the powers of the central administration of taxation in Wisconsin since the organization of the territory, but it is only indirectly concerned with the actual workings of the system, and not at all with the economic phases of the subject.

I. The State Budget.

It is only a little that the administration has to do with the budget.

During the territorial period the congressional appropriations for "the contingent expenses" of the territory were made upon estimates submitted by the secretary of the treasury of the United States. In 1836 the president of the state senate and the speaker of the house were directed to prepare estimates as the basis of the secretary's action, but these

1 O. L., s. 11.
2 H. J. 1836, pp. 127, 141.
preliminary estimates were made by the governor apparently during most of the period.\textsuperscript{1} No officer was charged with preparing estimates for expenses to be paid out of the territorial treasury.

Since 1848 the secretary of state has been required to make detailed estimates of the expenses to be defrayed from the state treasury as a basis for the action of the legislature.\textsuperscript{2} The secretary has based his estimate almost wholly upon the income received by the various departments during the preceding year, though recently the tax commission has recommended that all departments file preliminary estimates with him.\textsuperscript{3}

\section*{II. The Various Systems of Taxation.}

Till recent years the general property tax has been the most important source of the state revenue, and legislation has been directed for the most part to this kind of taxation. But with the growth of the corporation tax, the general property tax has practically disappeared as a source of state revenue, and henceforth the central administration will be interested in this tax only in the control, which it has recently obtained, of the administration of taxation by the local authorities. The chief interest in state administration of taxes is now divided between the problems of this central control and the problems of the taxation of corporations. The minor sources of taxation have some interest on account of the peculiarities of their administration.

\subsection*{1. The General Property Tax.}

\textbf{A. The Levy of State Taxes.}

Of course the general property tax has been levied, in the usual sense of that word, only by the legislature, till 1845 a percentage on the gross amount of taxes assessed by each county, and since that time a territorial or state tax levied in each county with the county tax.\textsuperscript{4}

\textsuperscript{1}H. J. 1840–1, app., p. 85; C. J. 1842–3, app., pp. 49–53.
\textsuperscript{2}L. June 1848, p. 115, s. 10 (2): R. S. 1898, s. 144 (13); L. 1901, c. 368.
\textsuperscript{4}Const. Art. 8, s. 5; L. 1837–8, No. 93; E. g., L. 1845, p. 1, s. 2.
But since 1869, whenever, before the apportionment of the state tax to the counties, it is evident that the appropriations exceed the amount of state tax levied to meet the expenses of the year for which the tax was levied, the secretary of state is required to "levy" and apportion such an additional amount as may be necessary to meet all authorized demands on the state treasury up to the time when the next succeeding tax will be due.¹ For thirty years the validity of this measure seems not to have been questioned, but in 1899 both the governor and the secretary of state were of the opinion that under the constitution² the legislature itself is the only tax-levying authority of the state and that this power cannot be delegated; and the secretary therefore refused to make the additional levy called for by the statute under the circumstances.³

A somewhat analogous power was vested in a board consisting of the governor, secretary of state, and state treasurer by a law of 1887 which directs that whenever in the opinion of the board the public interest requires it, they may apply the surplus in the treasury, or so much of it as they deem proper, to reduce the state levy each year.⁴

B. The Assessment of Taxes.

Until 1852 the counties assessed the state taxes as they did their own, without any further control by the state administration than a requirement of the filing of a duplicate of the county tax and, a little later, also local valuation statistics with the territorial or state authorities.⁵

The inequality of the burden of taxation under the old system had long been a subject of complaint,⁶ when the state assumed a greater control in 1852 by establishing a state board of equalization.

¹L. 1869, c. 153, s. 1: R. S. 1898, s. 1071.
²Const. Art. 8, s. 5.
⁴L. 1887, c. 397: R. S. 1898, s. 1069a.
⁵L. 1837–8, No. 93, s. 2.
a. The Development of the State Tax Commission.—The first board of equalization consisted of the governor, secretary of state, state treasurer, attorney general, and state superintendent, the lieutenant governor and bank comptroller being added two years later. Beginning with 1858, for the next fifteen years the board was composed of the state senate and secretary of state. This change was induced partly because of the dissatisfaction with the data available for the use of the board in the returns from the counties, and partly by the "anti-republican" nature of the old board. The results of the change seem generally to have been bad. Rings were formed in the senate, and much logrolling took place to the great detriment of some sections. Hence in 1873 a board composed of state officers was again established, the state board of assessment, consisting of the secretary of state, state treasurer, and attorney general. This board was replaced by the present commissioners of taxation in 1901.

The commission, the direct outgrowth of the tax commission of 1897-8 (an investigating body), was established in 1899, "in order to secure improved taxation within the state." It consists of the commissioner, first assistant commissioner, and second assistant commissioner, all appointed by the governor with the consent of the senate, all known to the governor "to possess knowledge of the subject of taxation and skill in matters pertaining thereto," and serving ten years from 1899. Neither the commissioner nor the assistants nor any clerk in the office is permitted to "hold any other office or position of trust or

1 L. 1852, c. 498, s. 1.
2 L. 1854, c. 73, s. 1.
3 L. 1856, c. 115, s. 26.
5 The former board had been known as the Board of Assessors since 1870. (L. 1870, c. 144, s. L.)
6 L. 1873, c. 235.
profit, or possess any other business or avocation, or serve on
or under any committee of any political party.”

In 1899 the commissioner was made a member of the state
board of assessment, presided at its meetings, and assisted the
board with his information. Finally in 1901 the old board
was abolished, and the commission of taxation became the state
board of assessment.

While the board consisted of the senate and secretary of state
and met during the recess of the legislature, members received a
per diem and mileage the same as the members of the legisla-
ture, but the members of the former boards (all ex-officio)
were paid no additional compensation for their services. The
salary of the present commissioner is $5,000, and that of the
assistants, $4,000 each. In 1899 the necessary traveling ex-
penses of the commission were allowed, and the commissioner
was authorized to fix the number and compensation of any
clerks in the office; but upon the governor’s protest against plac-
ing so much discretion in the commissioner’s hands, the maxi-

mum amount for all the disbursements of the office was later
fixed by law. However when the commissioners took over
the taxation of railroads they were given unlimited power in the
appointment of the necessary additional assistants etc., for
the purpose.

b. The Assessment of State Taxes; the State Supervision of
Local Taxation.—By the law of 1852 the board was to meet an-
ually to equalize the valuations made by the counties, “to pro-
duce a just relation between the valuation of the taxable prop-
erty in the state.” The action of the various boards has
always been annual with the exception of the years between
1859 and 1879, when it was biennial. Since 1870 the

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1 L. 1899, c. 206, ss. 1, 7.
2 L. 1899, c. 206, s. 6.
3 L. 1901, c. 237, ss. 1, 6; State Tax Comm. Rpt., 1900, p. 171; Gov.
   M. 1901, pp. 9-12.
4 L. 1859, c. 167, s. 28.
5 L. 1899, c. 206, s. 7; c. 322.
6 L. 1899, c. 206, ss. 7, 9; L. 1901, c. 220, s. 2; Gov. M. 1901, p. 8.
7 L. 1903, c. 315, s. 27.
8 L. 1852, c. 498, s. 2.
9 L. 1859, c. 167, s. 28; L. 1879, c. 124.
action has been recognized as assessment rather than equalization.¹

The matter of getting correct returns from the localities has been the subject of much legislation. Before any central equalization was attempted, beginning with 1841 reports from the counties to the treasurer, auditor, or secretary were required, showing the local valuation of property.² After the creation of the first board began a further series of laws to secure proper returns of local valuation to the secretary of state as a basis of state equalization,³ one of them authorizing the secretary of state to send a special messenger for the required statistics in case of the neglect of the county authorities.⁴ But the returns have never been satisfactory.

The board did not even attempt to make an equalization before 1854, and at that time the secretary of state declared the false valuations received made any action on their basis "mere guess work."⁵ It was claimed that the board of 1878 was the first body which had before it a complete set of returns from every county, and that theirs was "the first endeavor honestly to live up to the law and equalize in fact as well as in name."⁶

As early as 1861, in a complaint of the inequality of taxation on account of the false returns of property, the secretary of state declared it to be doubtful if a return of all property could be secured unless through the appointment of assessors by the governor or legislature, who by residence and tenure of office would be removed from local influence.⁷ The state has not gone to this extremity, but the powers of the present tax commission would seem to exhaust all remedies up to this point.

In 1899 the commission was given "general supervision of the system of taxation throughout the state," but was really limited to making investigations and reporting the results to the leg-

¹L. 1870, c. 144, s. 1.
²L. 1840–41, No. 8, s. 6; L. 1843–4, p. 6, s. 6; R. S. 1849, c. 15, s. 41.
³E. g., L. 1854, c. 73, ss. 4, 6; L. 1881, c. 236, s. 4: R. S. 1888, ss. 1004 sq.; L. 1903, c. 315, s. 12.
⁴L. 1874, c. 48, s. 2: R. S. 1898, s. 1016.
⁷Secy. State Rpt., 1881, p. 222.
islature with recommendations. In making such investigations
the commission was empowered to require individuals and cor-
porations to give information, to examine their records, to sum-
mon witnesses, etc., and to direct the attorney general to proceed
against persons refusing their demands.¹

In 1901 the powers of the commission were largely increased.
In addition to the assessment of state taxes in each county
made by the former boards, the commissioner has the following
powers:

1. To "exercise general supervision of the system of taxation
throughout the state;"

2. To exercise general supervision over the assessors, local
boards of review, and the assessment of property in the localities
by the county supervisors, "so that equality of taxation shall
be secured according to law;"

3. To advise and direct assessors, boards of review, and
county supervisors as to their duties under the statutes;

4. To direct that proceedings be instituted to enforce the
laws relating to the liabilities of officers, corporations, and in-
dividuals for failure to comply with the tax laws; to cause com-
plaint to be made to the proper circuit judge for their removal
from office for official misconduct or neglect of duty—in all these
cases to require the district attorney to assist in prosecution;

5. To require local officers to report information as to the
assessment of property, collection of taxes, expenditure of pub-
lic funds for all purposes, and any other information the com-
mission may request;

6. To require individuals, corporations, etc., to furnish in-
formation concerning their capital, "and all other information
called for;"

7. To summon witnesses to appear and testify in any mat-
ter deemed material to the investigation of the system of taxa-
tion and the expenditures of public funds for state and local
purposes. Both the commissioner and his assistants are author-
ized to administer oaths to such witnesses. Refusals to testify
are reported to the attorney general who is required to proceed
against the offenders;

¹L. 1899, c. 206, ss. 3, 4.
8. To visit the counties for the investigation of the methods of the local authorities in the administration of taxation, and to examine into all cases where evasion of proper taxation is charged, access to all documents of the state and localities being allowed for such purposes; to ascertain wherever the existing laws are defective or improperly administrated, and to investigate the tax systems of other states and countries;

9. To formulate and recommend such legislation as may be found necessary to prevent the evasion of just and equal taxation and for the improvement of the system of taxation;

10. To consult with the governor upon the subject of taxation, and furnish him with such assistance and information as he may require;

11. To transmit to the governor, before each regular session of the legislature, a report showing the taxable property of the state, with recommendations and such measures as may be formulated for the consideration of the legislature; and to hand copies of this report to the members of the legislature.\(^1\)

With the disappearance of the general property tax for state purposes, these powers of the commission are reduced wholly to the control of the local administration by the central administration.

c. The Apportionment of Taxes.—Under the system which existed till 1845, the treasurer of the territory simply demanded the amount of taxes due the territory according to the reports from the counties.\(^2\) Under the present system the auditor or the secretary of state has apportioned and certified the state tax to the counties.\(^3\)

d. The Collection of Taxes.—The secretary of state superintends the collection of all taxes as of all other moneys due the state.\(^4\) The taxes have always been payable to the terri-

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2. L. 1837–8, No. 93, s. 3.
3. L. 1845, p. 1, s. 6; R. S. 1849, c. 15, s. 42; R. S. 1898, s. 1970.
4. L. June 1848, p. 115, s. 10 (6); R. S. 1898, s. 144 (9). From 1859 to 1878 the secretary also, with the advice of the attorney general, was directed to decide all questions as to the construction of the tax laws, subject to an appeal to the supreme court. (L. 1859, c. 167, s. 50; R. S. 1878, s. 4972.)
torial or state treasurer by the county treasurer. Since 1849 the latter has been required to make with his payments to the state treasurer, a statement of all state taxes as well as other state moneys paid to him during the preceding year, and since 1858, when he does not pay the full tax, to file with the state treasurer as affidavit to the effect that he has paid the whole amount received by him.

Until 1858 the counties were very delinquent in paying their quotas of the state tax. From the beginning penalties were enacted against the county treasurer for any neglect to turn over the state taxes, but the delinquency of the smaller localities in their payments to the county treasurer made these penalties of no avail.

For some years previous to 1858 it had been the practice of the state treasurer to retain the school moneys apportioned to the delinquent counties to balance their indebtedness to the state, but that year the treasurer was satisfied that such a procedure was not authorized by law, as was later decided by the supreme court in the case of swamp land funds retained for the same purpose. In 1858 a penalty was enacted against delinquent counties, and the practice above mentioned was legalized, no county being permitted to draw any money from the state treasury as long as indebted to the state for taxes. The operation of this law was later declared to have been “most happy,” but it was repealed the next year after its enactment, and even the penalties collected were returned, on the ground that by reason of the delinquency of some of the

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1 L. 1837--8, No. 93, s. 3; L. 1845, p. 1, s. 4; R. S. 1849, c. 15, s. 85; R. S. 1858, c. 18; L. 1859, c. 14: R. S. 1878, s. 1121; Gov. M. 1859, p. 15.
2 R. S. 1849, c. 10, s. 111; R. S. 1898, s. 715 (5).
3 L. 1858, c. 152, s. 3: R. S. 1898, s. 1122.
4 E. g., H. J. 1838--9, pp. 317--8; C. J. 1839--40, app., pp. 249--50; S. J., June 1848, app., pp. 22--4; Weekly Wis. Patriot, Nov. 27, 1858.
5 L. 1837--8, No. 93, s. 4; R. S. 1898, s. 1123.
7 A. J. 1858, p. 1300.
8 State v. Hastings, 11 Wis. 448 (1860).
9 L. 1858, c. 152, ss. 1, 2.
10 A. J. 1862, p. 641.
11 L. 1859, c. 29, s. 1; L. 1859, c. 67.
towns of a county, the burden was thrown upon those which had already paid.  

But the "old difficulty" returned, and again in 1872 a penalty was provided against delinquent counties, with the retention of all moneys due the county from the state except school moneys. The "old difficulty" disappeared.

2. The Corporation Tax.

The state taxation of corporations began in 1848 with telegraph companies, and has since been extended to a large number of corporations. The four general methods of the administration of the tax are seen in the "license" system, the taxation of railroads and certain other carriers, the taxation of street railways and electric light and power companies, and the taxation of steam vessels.

A. The License Tax.

This was the first form of the corporation tax used, and it is still used in the case of many corporations. The method employed is practically that of self-assessment. The tax is generally estimated by the state treasurer upon the basis of reports of the required data made by the corporations to him, and paid directly to him. At present all insurance companies are licensed by the commissioner of insurance, the company reporting the required data to him, and sometimes also paying the tax through the commissioner. The tax is enforced by money forfeitures, forfeiture of license, or sale of the corporation's property.

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1 S. Proc. in Weekly Wis. Patriot, Feb. 26, 1859.
3 L. 1872, c. 158; R. S. 1898, s. 1124.
4 A. J. 1873, app., p. 7.
5 L. Feb. 1848, p. 257, s. 3: R. S. 1898, s. 1216.
6 The validity of this "license" system has been upheld as constitutional (M. & M. R. R. Co. v. Board of Supervisors, 9 Wis. 410 (1859); Kneeland v. City of Waukesha, 15 Wis. 454 (1862); Fire Dept. of Milwaukee v. Heffenstein et al., 16 Wis. 136. But see Atty. Gen. v. W. L. & F. R. P. R. Co., 11 Wis. 35).
7 A general example is L. 1891, c. 422: R. S. 1898, ss. 1222g-j.
B. The Taxation of Railroads, etc.

The license system of taxing railroads was established in 1854 and continued till 1903, when the present system was established. At first the companies simply paid the tax to the treasurer estimated on the basis of reports made to him.\(^1\) Although since 1874 the railroad commissioner had been required to ascertain and report to the treasurer detailed information, which might have been used as a check upon the reports made by the railroads, the treasurer was not required to consider this information before issuing the license, the companies continuing to be "their own assessors and own collectors."\(^2\) After 1893 the approval of the report by the commissioner was required before the license was issued.\(^3\) In case of failure to report as required, the treasurer was to make the assessment without the report and to sell the road for the tax, or the attorney general instituted proceedings for the forfeiture of the franchise.\(^4\)

In 1903 the taxation of railroads was assimilated to the general property tax, and was turned over to the tax commission.\(^5\) Thirty years before the secretary of state had urged that the roads should be taxed by the state board of assessment.\(^6\)

In performing this duty the commission is given access to all records in the departments of the state and localities; is authorized to require local officers to return information, to compel the attendance of witnesses, and to administer oaths. All records of the railroads are subject to examination by the commission. Annual reports are required to be made to the commission by all railroads, but if the report is not made the commission is directed to "inform itself the best way it may" on the matters necessary for valuation. The commission determines the aver-

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\(^1\) L. 1854, c. 74; L. 1860, c. 174.

\(^2\) L. 1874, c. 273, s. 12; R. S. 1898, s. 1795; R. R. Commr. Rpt., 1883-4, p. 13. In 1856, in case of the Wis. and Superior R. R. Co., the governor was empowered, in order to ascertain the truth of the statement of the earnings, to examine the books and papers of the company, and to examine under oath the officers, etc. (L. 1856, c. 137, s. 23.)

\(^3\) L. 1899, c. 308, s. 4.

\(^4\) L. 1854, c. 74, s. 5; L. 1860, c. 174, s. 3; L. 1861, c. 68.

\(^5\) L. 1903, c. 315.

age rate of taxation on all the property in the state upon the basis of the returns in the office of the secretary of state, and applies this rate to the railroads.¹

This system of taxation had already been applied in 1899 to certain other carriers, formerly paying a license tax. Under the earlier system, upon the payment to the state treasurer of an amount computed by the railroad commissioner on the basis of reports made to the latter, the treasurer issued the license.² When the new system was adopted in 1899, the taxation was accidentally put into the hands of the old state board of assessment instead of the tax commission, which took charge in 1903. The procedure is practically the same as in the case of railroads, though the commission has not such large powers for this purpose.³

C. The Taxation of Street Railways, etc.

Since 1895 street railways, and since 1897, also electric light and power companies, pay a license tax to the municipality. A proportion of the tax is paid by the municipality to the county treasurer as a state and county tax, and the county treasurer remits the state's share to the state treasurer.⁴ Till 1899 the state had no check whatever on the localities with respect to these taxes, but since that time the assessors have reported the names, etc., of railways in their districts to the railroad commissioner, and the railway companies have also made a report to him.⁵

D. The Taxation of Steam Vessels.

Just the reverse of the above method is pursued in the taxation of steam vessels of a certain class by the system adopted in 1901. The tax is paid to the state treasurer on the basis of a statement made to the secretary of state, and the state treasurer pays to the county treasurer the county's share of the tax.⁶

¹L. 1903, c. 315.
²E. g., L. 1883, c. 353; L. 1899, c. 112, s. 7.
³E. g., L. 1899, c. 112; State Tax Comm. Rpt., 1903, p. 9.
⁴L. 1895, c. 352; L. 1897, c. 222; L. 1900, c. 197.
⁵L. 1899, c. 308; L. 1899, c. 329; L. 1901, c. 417.
⁶L. 1901, c. 192.
3. The Inheritance Tax.¹

The central authorities have a strong control of the counties in securing the payment of the state’s share of the inheritance tax established in 1903, and to some extent even in the collection of the tax in the first instance.

The tax is paid to the county treasurer,² who reports to the secretary of state the amount of tax received, and pays over the state’s share to the state treasurer. The receipt given by the county treasurer on the payment of the tax must be countersigned by the secretary of state to be valid in the final accounting of the estate, and holders of securities belonging to the decedent are prohibited from delivering them to the executors without prior notice to the secretary. The county judge reports to the secretary the name of every decedent whose estate is liable for such a tax and upon whose estate an application has been made for letters of administration, and also the valuation of the legacy, etc., and the secretary may apply to the county court for an appraisal of the estate. Composition of expectant estates may be effected under certain circumstances by the county treasurer, but only with the consent of the secretary of state and attorney general. As the last instance of central control, the commissioner of insurance, upon the application of the county court, determines the value of future and contingent estates.³

4. The Suit Tax.

The tax on suits in the circuit court was created by the constitution in 1848.⁴ Its most noteworthy feature is the difficulty with which it has been collected.

At first the tax was paid directly by the clerk of the circuit court to the state treasurer,⁵ but a law of the next year required the clerk to report to the secretary of state the amount of

¹The inheritance tax law of 1899, L. 1899, c. 355, was declared unconstitutional in Black v. State, 113 Wis. 205 (1902).
²In certain cases it may be paid either to the county treasurer or to the secretary of state.
³L. 1903, c. 44.
⁴Const. Art. 7, s. 18.
⁵L. June 1848, p. 19, s. 17.
the tax received by him, and to pay the same to the judge of the circuit court, filing the latter's receipt with the secretary, who deducted the amount from the judge's next quarter's salary. A change was again made by the law of 1855, which directs the clerk to pay the tax to the county treasurer, who remits it to the state treasurer, and to report the amount to the secretary of state. The secretary is to notify the judge of any failure of the clerk to report, and the latter is liable to removal by the judge for such neglect. The law has never been well obeyed, but the state authorities do not seem to have interested themselves in the matter at all for a great many years.

5. Miscellaneous License Taxes.

Beginning with 1852 "'hawkers and peddlers" have been required to pay license fees to the state treasurer directly, or through the treasury agent, receiving a license from the secretary of state. The law has been extended from time to time to include other such transients, and various special provisions have exempted certain classes of persons from such payments. Though the validity of the tax had previously been upheld by the supreme court, in 1904 it was declared unconstitutional on grounds other than those advanced in the earlier cases.

In 1866 the secretary of state reported that the law requiring the payment of these fees was not generally obeyed and that the state was overrun by these non-resident dealers. Accordingly the office of treasury agent was established in 1867 to enforce the law. The agent is appointed by the governor and holds office during the pleasure of the governor, and his bond of $5,000 is subject to the governor's approval. As compensa-

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1 R. S. 1849, c. 10, s. 61.
2 L. 1855, c. 56; R. S. 1898, sec. 743-4.
3 E. g., A. J. 1851, app., p. 826; S. J. 1861, pp. 362-3; State Treas. Rpt., 1868, p. 11.
4 L 1852, c. 386, and many amendments: R. S. 1898, ss. 1570 sq; L. 1901, c. 341; L. 1903, c. 393.
5 Morrill v. State, 28 Wis. 238 (1875); Van Buren v. Downing, 41 Wis. 122 (1875); State v. Whitcomb, 99 N. W. 468 (1904).
tion he receives the penalty assessed for neglect to pay the license fees and a certain percentage of his collections. The agent may appoint an assistant agent and assign his duties.¹ For some years the agent approved his assistant's bond but later it was made subject to the governor's approval.² Either the agent or the assistant may appoint special agents to aid them in some of their duties.³

The treasury agent is directed to superintend and enforce, if necessary, the collection of the license fees, and both he and the assistant and special agents have large powers for this purpose.⁴ Since 1878 the secretary of state has been expressly authorized to direct the agent in enforcing the license laws.⁵ Recently the attorney general has been required to advise the agent as to the discharge of his duties, and whenever the agent deems it necessary, the attorney general must assist in actions brought for the collection of forfeitures.⁶ The report of the treasury agent, required since 1889, is made to the governor.⁷

Of course since the decision of the court in 1904 against the validity of the license, the agent's usefulness has disappeared.

A few other license taxes must be mentioned. Sellers of bankrupt stocks, etc., have been required, since 1891, to pay fees to the state treasurer, who issue licenses to them,⁸ and since 1901 private employment agencies have been licensed in the same way by the secretary of state.⁹ For a few years, upon the payment of the required fees to the secretary of state, the secretary issued to non-residents hunting licenses, countersigned by the state fish and game warden, but since 1901 the license has been issued by the state fish and game warden, countersigned by the secretary of state.¹⁰

Madison, Wisconsin, Feb. 1, 1905.

¹L. 1867, c. 176: R. S. 1898, ss. 1578–1582.
²L. 1872, c. 177, s. 3; R. S. 1878, s. 1579: R. S. 1898, s. 1579.
³L. 1870, c. 72, s. 15: R. S. 1898, s. 1580.
⁴L. 1867, c. 176, s. 1; L. 1870, c. 72, s. 15: R. S. 1898, ss. 1579–80.
⁵R. S. 1878, s. 1579: R. S. 1898, s. 1579.
⁶R. S. 1898, s. 161 (5).
⁷L. 1889, c. 172: R. S. 1898, s. 1579.
⁸L. 1891, c. 443, ss. 1–5: R. S. 1898, ss. 1584d–g.
⁹L. 1901, c. 420, s. 10; L. 1903, c. 434, s. 9.
¹⁰L. 1897, c. 221, s. 2: L. 1901, c. 358, s. 3.