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PUBLIC DOCUMENTS

OF THE

STATE OF WISCONSIN

BEING THE REPORTS OF THE VARIOUS

State Officers, Departments and Institutions,

For the Fiscal Term ending June 30, 1908.

VOLUME 1



MADISON

DEMOCRAT PRINTING COMPANY, STATE PRINTER

1910



PUBLIC DOCUMENTS

For 1907-1908.

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MESSAGE

OF

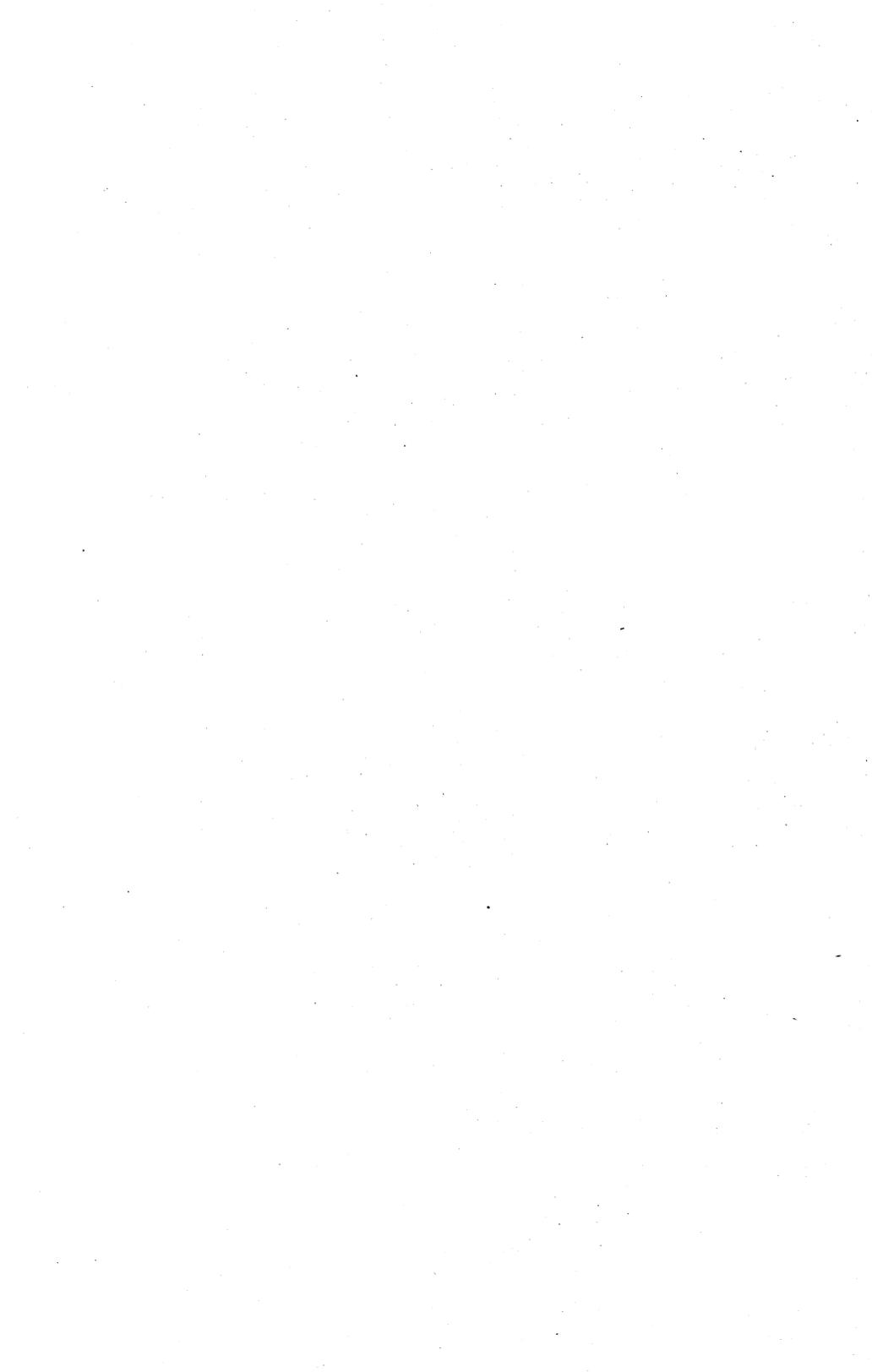
JAMES O. DAVIDSON

GOVERNOR OF WISCONSIN



BIENNIAL SESSION OF THE LEGISLATURE
WEDNESDAY, JANUARY 13th

1909



GOVERNOR'S MESSAGE.

To the Honorable, The Legislature:

Pursuant to that provision of the constitution which requires the Governor "to communicate to the legislature at each session, the condition of the state, and to recommend such matters to them for their consideration as he may deem expedient," I herewith submit the following:

You have been chosen by the people of this state to represent them in the perpetuation of certain principles of governmental policy, and not to represent your individual views, but to carry out, by just and equitable laws, the will and desire of the people. You are charged by your constituents with the performance of arduous duties, with little material compensation therefor, but a conscientious performance of the high trust imposed upon you will bring your reward in an approving conscience and in the knowledge that your work is performed to perpetuate and maintain the principles of right government by the people. I trust that you will, in such legislation as may be enacted, remember that changes in statutory laws, except where made necessary to meet changing conditions or to perfect those found inadequate, should be avoided. Frequent changes tend to produce confusion, and to unsettle the repose and confidence of the people in the stability of the laws. Wisconsin sustains the proud distinction of being the pioneer in many important matters of advanced legislation, which have proven to be of great benefit to the state and a credit to the wisdom of the legislatures responsible for their enactment. Some of these laws have been in force a short time only, and in their enactment and applica-

tion have been found to need amendments and changes in order that they will fill more perfectly the objects for which they were designed. I have confidence that you will endeavor to advance to such perfection as human foresight is capable of, these laws, and also to enter into such fields of new legislation as the wisdom of the times and changing conditions may reasonably show to be expedient.

We are blessed by a kind Providence, with general prosperity within the state and throughout the nation, and while there has been some depression in business, yet we have reason to be grateful that evidence of advanced prosperity is now apparent in every part of the land.

Reports required by law to be made by the heads of the several state departments, commissions, boards and institutions, will be placed before you from which you can obtain much information that will be of material benefit to you in your work during the session. Some recommendations are made in these reports for additional legislation or amendment of existing statute, to which I shall not call your attention in detail, but I invite your notice to them and ask you to give such suggestions your careful consideration.

Financial.

The following table shows the amount on hand in the state treasury belonging to the several funds of the state, on the 30th day of December, 1908, viz.:

General fund.....	\$342,823 00
School fund.....	839 21
School fund income.....	193,535 61
University fund.....	629 54
University fund income.....	5,501 00
Agricultural College fund.....	796 60
Agricultural College fund income.....	617 76
Normal School fund.....	2,262 44
Normal School fund income.....	1,464 75
Allotment fund.....	956 54
Agricultural Society fund.....	6,988 50
Bank Redemption fund.....	5,015 00
Calumet and Manitowoc Co.'s Ind. fund.....	284 45
Drainage fund.....	230 59
Delinquent Tax fund.....	70 53
Deposit fund.....	10,313 83
Hunting License.....	94,950 93

Indemnity fund.....	1,400 74
Land Deposit fund.....	558 46
Menomonic Indian Res. Tresp. fund.....	9,548 10
Oil Inspection fund.....	2,752 39
Redemption fund.....	151 92
State Insurance fund.....	180 52
Wis. R. R. Farm Mortgage Land Co. fund.....	4,415 67
Ward & Smith fund.....	1,111 43
University Trust funds.....	428 55
University Trust fund ncome.....	3,660 84
Forest Reserve fund.....	42,346 64
Portage Levee fund.....	897 11
Fire Marshal fund.....	7,658 35
	<hr/>
	\$742,391 00
	<hr/> <hr/>

There has been transferred from the general fund to the University fund \$184,000 which will be returned to that fund when the taxes levied for 1908 are available.

The trust funds of the state are as follows:

School fund.....	\$3,839,990 40
University fund.....	230,839 96
Agricultural College fund.....	295,719 01
Normal School fund.....	1,954,532 42

From these funds only the income is available for current expenses.

ESTIMATE OF REVENUES.

Total estimate of revenues, June 30, 1908, to June 30, 1909....	\$6,830,361 00
Total estimate of expenditures, June 30, 1908, to June 30, 1909.	5,718,084 00
	<hr/>
Estimated balance, June 30, 1909.....	\$1,112,277 00
Total estimate of revenues, June 30, 1909, to June 30, 1910....	\$6,863,247 00
Total estimate of expenditures, June 30, 1909, to June 30, 1910.	5,170,175 00
	<hr/>
Estimated balance, June 30, 1910.....	\$1,693,072 00

Taxation.

In my message to the legislature of 1907, attention was called to the fact that the efforts of the Tax Commission to assess and successfully tax personal property had proved a failure. We are no nearer to the goal now than we were several years ago. Especially is this true of cash and intangible personal property, which may be said practically to escape taxation. The apparent impossibility of dealing with credits as a basis of taxation caused

the majority of the Tax Commission in 1903 to recommend the exemption of all credits. This has not been done by formal legislative enactment, though the fact is that all forms of credits are virtually exempt from local taxation. This is true, also, of money, the most substantial form of personal property.

An attempt was made in 1903 to provide for the taxation of mortgages, but the act, in fact, resulted in their exemption. This leaves the best securities not taxable while other credits are made taxable by law. It is hoped that with the inauguration of the system of income taxation these inequalities may be righted, and that if it shall be found desirable to exempt credits and money, that the same may be reached through the income tax. However, if mortgages are continued to be exempted from taxation, it requires no argument to demonstrate that all other forms of credit should also be exempt. In this connection I call your attention to a matter which appears to require remedy in some form. It must be admitted at the outset that so far as credits are concerned, they escape taxation, and yet in fixing the value of the property of the state as a basis for the imposition of railroad and other taxes annually assessed by the Tax Commission, millions of dollars in moneys and credits are added by the Commission to the property assessed locally, on the ground solely that large amounts of such property escape taxation.

Property not taxed in a community necessarily increases the rate paid on real and personal property, which, in fact, is taxed. The local taxpayer, therefore, pays an increased rate because of omitted property.

As railroad and other corporations under the state system are required to pay the average rate paid by the people of the state, it follows that if large amounts are added by the Tax Commission to the property returned by the local assessors, the result is that these corporations are directly benefited in a reduction of taxes, and that, in fact, they do not pay the average rate paid by the people of the state. In my opinion the statute should be amended so as to forbid additions being placed on the general property of the state based on the fact that personal property is not reached by the local assessors. Such power over the *amount*

of tax to be paid by any corporation should not be conferred on a commission.

Another matter entitled to consideration is the effort made by the legislature of 1905, by the enactment of chapter 259, providing a remedy, where the local assessment is not made in compliance with the law, authorizing the Tax Commission, after a hearing, to order a reassessment of the property of the district. Experience has shown that local officers do not, at all times, in making assessments, obey the mandate of the law, and that many local assessments are made which have no semblance of justice or equity in them. This act was designed to remedy that evil. It was carefully drawn, and if enforced would have been of great benefit in compelling compliance with the law. The Tax Commission proceeded under the statute for a short time and caused re-assessments in a few instances in districts where it was shown the local assessor had not complied with the statute. Later the Commission asked the opinion of the Attorney General as to the constitutionality of the act. That officer held the act unconstitutional, as being an unauthorized interference with local self-government. It has never been tested in the courts, and as the principle involved is of great importance, some effort should be made to enforce the act to the end that its constitutionality may be authoritatively determined. If the act is, in fact, unconstitutional, then the legislature is powerless to remedy the very evil which strikes at the root of all taxation problems, for if the local assessment is unjust, all assessments based thereon become, also, unjust.

The evil effect of such doctrine is not limited to taxation alone, but extends to other matters as well. If the legislature has no power to correct the evils arising by non-compliance with the statutes as to local assessments, then such assessments can never be better or more just than the particular locality where they are made desires them to be. If this be true, then it is well to consider whether our fundamental law should not be amended so as to permit some supervision by a central authority over local assessments.

If this statute is finally held to be unconstitutional as an interference with self government, still it is safe to assume that

the people are vitally interested in a just and equitable system of taxation, and that if it shall appear necessary to abandon some of the present methods of local assessment in order to secure a just system, they would not refuse to give up so much of the right of self government as to permit a change in a matter of such vital interest to the welfare of the whole people of the state.

INCOME TAX.

At the last general election an amendment to our constitution was ratified, which gives express authority to the legislature to impose a tax on incomes, and to provide that they be graduated and progressive, and that reasonable exemptions may be provided.

Through this amendment it is proposed to furnish some relief resulting from the failure which has attended the taxation of personal property. Recently much has been written and keen interest manifested with respect to this form of taxation. The amendment having been adopted, authorizing the legislature to employ this form of taxation, it is evident that the matter has passed from the realm of discussion to one calling for practical legislative consideration.

Since the attempt to reach and tax so-called intangible personal property, which is often a source of large revenue to its owner, has proved a failure, and if we are not to come to the condition we are fast approaching, where the real estate and visible personal property of the citizen shall bear the whole burden of taxation, some means must be adopted to tax that class of property not now reached under the property tax laws.

It is generally conceded by political economists and writers on the subject of taxation that income is the most reliable test by which to measure the amount a citizen ought to contribute towards the support of government. Under property tax laws, property which brings no income to its owner is taxed at the same rate, if of the same value, as that on which the owner derives a revenue. This is an injustice, however, that cannot be avoided under a system of taxation based on values.

Under the income system a tax is not levied where there is no profit, but awaits its demands until the owner derives an income from his investments.

Great diversity of opinion prevails as to the practicability of successfully enforcing any system of income taxation. There is nothing new in the idea that such a system is just, even though it imposes taxation with reference to the ability of the person upon whom the burden is placed to bear the same; that is, increasing the rate to keep pace with the wealth of the person taxed.

Many years ago John Stuart Mill said: "Equality of taxation, as a maxim of politics, means equality of sacrifice."

It is very evident that a citizen with an income of \$25,000 per year is able to pay a larger percentage on that income than one whose earnings are only \$2,000, for the necessaries of life which must be had by both are about the same for each.

It should be noted, however, at the outset, that while there can be no doubt of the theoretical justice of an income tax, it has been found that when an attempt has been made by the states of this Union to employ it as a revenue measure, it has met with no little opposition, and its success has been anything but gratifying. The time has come, however, when it would seem the attempt should be made to reach, through such tax, that large class of citizens who, having very little property subject to taxation under existing laws, yet earn large salaries, live comfortably, and provide for their families through untaxed investments, and yet contribute little to the state under whose protection they enjoy the comforts of organized society.

In providing for such a tax reasonable exemptions should be allowed, for it is a matter of first importance that the welfare of the citizen should have due consideration, since no system of taxation can, or ought to be, employed, which entrenches in its exactions too far upon the necessaries of life. It should, therefore, be so regulated as to relieve the laborer with small earnings, and those whose salaries are not more than sufficient to support themselves and their families.

In the absence of any recommendation by the Tax Commission on the subject, I can do little more than call your attention to

the importance of the interests involved, and refer it to you as a matter requiring, at your hands, no small measure of legislative wisdom in successfully dealing with it.

INHERITANCE TAX.

The act providing for a tax on transfers of property by will, or under the intestate laws of the state, has proved to be very important as a revenue measure, while, at the same time, it is not burdensome to those paying it, as liberal exemptions are allowed. The act has been held to be constitutional by the supreme court, and may now be considered as firmly established as a permanent source of revenue.

There was collected during the last fiscal year the sum of \$245,653.32, and since that time, there has been added to this amount the further sum of \$294,700.44, the greater part of the last amount was collected from one estate after a long and expensive legal contest. This source of revenue is constantly increasing, and the question of proper enforcement of the statute is a matter of growing importance. At the last session provision was made for an additional assistant to the attorney general, with the requirement that he designate one of his assistants, whose special duty it should be to attend to all matters pertaining to the enforcement of the inheritance law. This provision was complied with by the attorney general, and resulted in materially increasing the revenue derived from that source, but as this tax is collected in all the counties of the state and involves a vast amount of work, which it is impossible for one man to do, who is also charged with the performance of other duties, it is evident that some provision should be made other than that now provided in order that the interests of the state may be properly protected.

The statute should be so amended so as to require the district attorneys of the several counties to assist the attorney general in enforcing the collection of the tax. In some cases these officials are attorneys for heirs or executors of estates and thus disqualified from acting for the state and county. There is no statute prohibiting district attorneys from taking charge of es-

tates for private parties, where the collection of such taxes are involved, and thus the state is many times deprived of legal supervision by that official. There are cases where there is no administration of the estate of a deceased person and no tax collected. An amendment should be made to the statute providing that some official of the county shall have power to apply for administration, if the representatives or heirs of the estate neglect, for an unreasonable time to do so. As a further protection it might be provided that no judgment determining the descent of lands and no certificate of heirship shall be made by any court or judge until it is shown that all inheritance taxes have been paid, or that the estate is not subject to the tax. Another way in which this tax is evaded is by omitting property from the inventory, and thus reducing the value of the estate to be taxed; and still another is resorted to in some cases, through filing and proving fictitious claims against it, which, under the law, must be deducted before the tax is determined. Such acts should be made punishable by fine or imprisonment, or both. This would tend to stop the practice. It has been suggested that by increasing the percentage of tax that may be retained by the counties, more rigid enforcement of the statute would be obtained. At the last session I vetoed a bill containing this provision as it applied to taxes in process of collection, and for other reasons. Such a provision would, no doubt, be a benefit to some of the larger counties, but it would operate to deprive many counties of the benefits of the tax, since there are many of them in which a very small amount of tax is collected. In my opinion, this form of taxation should be retained essentially as a state tax, and in that way all the people of the state will receive the benefit thereof in the lessening of state taxation.

TAXATION OF TELEPHONE COMPANIES.

Chapter 488, Laws of 1905, provides for the taxation of telephone companies by percentage upon gross receipts. Companies whose gross earnings for the preceding year are over \$100,000, pay an annual license fee of 4 per cent on such receipts, and if \$100,000, or under, a license fee of 2½ per cent; 85 per

cent of the license fee is paid to the town, city or village in which the exchange is located. They also pay to the state 15 per cent of their gross receipts from exchange service. These fees are paid on the verified reports of the companies made to the state treasurer. The total tax paid during the year of 1908 to the state was \$36,628.89. Of this sum \$29,771.60 was paid by one company. The State Treasurer's report shows that one company reporting 9,734 miles of wire, with 55 receivers and 44 transmitters, paid a tax of \$25.72. This was the total tax paid, as it reported no gross earnings and has no local exchange within the state, and, therefore, under the act, pays no tax to any town, city, or village. One company, having 95 miles of wire and 150 instruments, paid a tax of 13 cents. Many of the companies are unincorporated, and the officers of the state charged with the collection of the tax have no knowledge of their existence, and a few of them escape taxation altogether. I see no good reason why the ad valorem system should not be applied to this class of property. Some system should be devised that will result in the taxation of these properties in a more equitable manner. Any system permitting the taxpayer to assess his own property, as this act does, by basing taxes on a report of gross earnings, should be avoided, if possible. If the present system is continued the statute should be amended so as to provide for taxation at a graduated rate on gross earnings, based on a classification of companies into groups other than those earnings over and under \$100,000. There is no valid basis for taxing one company earning \$100,000 or under 2½ per cent and one earning \$101,000, 4 per cent. The classification is too general and should be changed by making several classes with a graduated percentage tax.

Public Utilities.

No question of public policy occupies, at the present time, a more prominent place in the thoughts of the people, than that of properly regulating public service corporations, without unnecessarily checking their growth or interfering with their rights in legitimate business enterprises. It has long been de-

monstrated by actual experience that very little dependence can be placed on competition to supply adequate service or reasonable rates from public utilities, for the reason that competition is suppressed by traffic arrangements, holding companies, mergers or other shifts, tending to destroy it. In many cases a public utility is a natural monopoly, and without regulation by the state the people are oppressed by inadequate service or by the imposition of excessive rates. In order to avoid such conditions without interfering with the right of the owners of capital to receive reasonable profits on their investments, the legislature of 1907 enacted a very comprehensive statute, vesting the railroad commission with the power and jurisdiction to regulate every public utility furnishing telephone service, heat, light, water or water power, directly or indirectly, for the use of the public. This statute placed much additional work upon the commission, which has been prosecuted with vigor and industry. The progress thus far made has demonstrated that the work of the legislature was well done and that the act is one of unquestioned benefit to the people of the state.

There are now, under the jurisdiction of the commission, 54 steam railroads, 25 street and interurban railroads, 52 gas, 230 electric light and power, 141 water, 569 telephone and 13 heating companies.

The work of the commission, under the act, has revealed no very serious defects in its provisions. However, some things have developed, in working under the law, which may properly receive consideration at your hands, the more important of which I call to your attention.

The time within which a corporation may surrender its permit, license or franchise to the municipality granting it, is limited by the act to July 1st, 1903. There seems to be no legitimate reason why this limitation should be continued. I think the statute should be amended so as to permit all corporations organized before the act took effect and subject to its provisions, to surrender their franchises at any time, and receive, in lieu thereof, an indeterminate permit.

The statute gives the commission jurisdiction over and control of railroad crossings made by railroad companies after the pas-

sage of the act, and then only at points outside the limits of incorporated cities. The right to regulate the crossings of highways, other than railroad tracks, is not vested in the commission. It has been found that in dealing with this statute it is impossible to proceed along uniform lines in the solution of crossing problems on account of conflicting jurisdiction within and without cities, and for other reasons. It seems desirable that all crossings—steam railroads with one another, steam and electric railroads, steam and electric roads and highways—be all placed under the jurisdiction of the commission, both within and without cities.

The statute provides that all orders, notices and official documents shall be signed by the commission. This imposes on them an unnecessary amount of labor, which might be devoted to more important work. The statute should be amended so as to make the signature of the secretary sufficient to authenticate the orders of the commission.

That part of the act providing for a declaration from the commission that public convenience and necessity requires a second public utility where there is already one engaged in a similar service, before a license, permit, or franchise shall be granted, should be amended so as to permit the commission to consider the financial ability of the applicants as well as to allow a modification of the declaration after it is made, if circumstances arise making it necessary so to do.

That provision requiring spur tracks, in certain cases, to be built by railroads to industrial plants at the expense of the owner, and placing the power to order this to be done, in the commission, often works injustice, since the statute seems to require an established plant before the commission is authorized to act. In the location of new industries the owner may establish his plant in anticipation of a spur track being laid to it, and it may afterwards appear that the commission cannot lawfully order it to be built. The fact that the spur must be paid for by the owner of the plant is sufficient security to the railroad against loss, and the statute should be so amended that the question of the building of the track may be determined in

case of a new industry proposed to be established before the owner is obliged to invest his money in the enterprise.

The statute, placing upon the commission the duty to investigate unusual or exorbitant charges paid for transportation of freight, and providing for a refund in case the commission finds the charge is unlawful, has been found to be defective in not giving jurisdiction where unusual or exorbitant charges are made in connection therewith, such as so-called demurrage charges. This provision of the act is burdensome to the commission, and probably should also be amended so as to limit the jurisdiction of the commission to charges involving a fixed minimum amount. Some of the complaints coming before the commission involve very small amounts, and the attendant expense to the state is greater than the over-charge sought to be corrected.

I am inclined to the opinion that the statutes providing for regulating rates of transportation of property are defective in permitting common carriers to raise their rates without first obtaining authority from the Railroad Commission.

There are many ways by which rates may be increased. It may be done directly, or it may be accomplished by increase in minimum weights per carload, or unit of shipment, by the cancellation of commodity tariffs, and causing class or other higher rates to be substituted for such commodity rates; by changes in classification, by alteration in rules affecting packing, loading, routing, and by various other methods. Increases directly brought about by methods of this character may be just as effective as direct increases. They are less apparent, attract less attention, and are more difficult to discover.

The only restriction upon raising rates is the provision under which a change in them shall not become effective until ten days after the tariff quoting the new rate is filed with the Commission.

These provisions alone would hardly seem to constitute a sufficient safeguard to the shippers and public against unreasonable rates. The shipper, of course, may make complaint to the Commission; the Commission may investigate and reduce such rate, if found to be unreasonable. It may investigate, on its

own motion, but such proceedings take time, and there are many shippers who hesitate to bring such matters before the Commission, and continue to pay the increased rate rather than go to the trouble of an investigation. The Commission always has a great deal of work on hand, and in the absence of complaints is not likely to investigate, on its own motion, the reasonableness of the new rate, and so the increased rate remains in effect, and is collected from shippers. That rates are changed frequently is a fact well known, and for the protection of shippers, and in the interest of public policy, the statute should be so amended as to provide that increases in transportation rates shall be prohibited, unless first authorized by the Commission.

It is easier for the Commission to prevent an unjust rate before it is promulgated than to readjust it after it is once established. Such an amendment would, no doubt, tend to discourage frequent increases in rates, and, yet, would permit such increases where changing commercial conditions require them.

Stock and Bond Law.

In my opinion, Chapter 576, Laws of 1907, placing the supervision of the issue of stocks, bonds, and other evidences of indebtedness of public-service corporations under the jurisdiction of the Railroad Commission, should be amended so as to include telephone companies. There appears to be no good reason why such corporation should be permitted to issue these securities in unlimited amounts to the injury of the public, while other corporations are subject to the safeguards provided by the statute.

This chapter has recently been construed by the Supreme Court, and so limited as to be of little value as a means of ascertaining many important facts relating to past issues of these securities, which should be matters of record in connection with a new issue.

The financial history of such corporations is of vital interest to investors, and if made a matter of record would accomplish much in the way of preventing over-capitalization. At present a corporation determines the amount and character of the se-

curities it wishes to issue; also, the purposes for, and the terms upon which the same are to be issued.

The legislature could prescribe the purposes for which such securities may be issued, determine the character, and limit the amount of the same to that which would reasonably be required for such purpose, and leave to the Commission the power to ascertain whether the proposed purposes are within the terms of the statute, and whether the character and amount to be issued are reasonably required for such purposes.

The act is of great benefit in correcting the abuses which have long prevailed in this state in over-capitalization of such corporations, and should be strengthened in every way possible within constitutional limits.

Education.

The last biennial period has been one of unusual activity along all educational lines. The University has largely increased its enrollment and been compelled to add many members to its educational force. The state normal schools have made gains in numbers of students, and the graduating classes are larger than ever before.

When it is considered that there are in this state, according to the annual reports on file in the office of the state superintendent 775,547 persons of school age; that these persons reside in school districts, the affairs of which are directed by more than 21,000 local officers, 73 county and 65 city superintendents; that there are actively engaged in instructional work 14,659 teachers; that of these 1,168 are teaching in the 268 free and 236 in the 14 independent high schools; that 695 are teaching in the 182 state graded schools of the first class; 509 in the 258 state graded schools of the second class; that 14 are in the 4 county schools of agriculture, 52 in the 20 county training schools for teachers; that the others are engaged in the country and small village schools; that more than \$10,647,000 were expended last year in the payment of teachers' wages and other matters essential to carrying on educational work and laying a broader and deeper foundation for an intelligent citizenship,

the pride of every state, and that the annual expenditures for schools increase annually by one half million dollars, the magnitude and importance of all measures placed before you that in any way affect the educational interests of the citizens of this commonwealth will be appreciated and will, I am sure, receive at your hands due and careful consideration.

THE UNIVERSITY.

The growth of this great educational institution during the last biennial period has kept pace with its former phenomenal growth. The \$200,000 permanent educational improvement fund provided by the last legislature to be available annually for a period of five years has been used in completing the agronomy and agricultural engineering building, the north wing of the university hall, the hydraulic laboratory of the college of engineering, all of which have been completed, and have added much to the efficiency of the work of the university.

The new central heating station is well advanced in its construction, and is now being used. From this fund has, also, been paid the necessary permanent repairs and improvements, books for the general library, and engineering apparatus. In accordance with the authority given by the legislature of 1907, there has been established the Departments of Physiology and Psychological Chemistry. Also with the beginning of this college year, a two year medical course. The medical college is now recognized by the American Medical Association and by the state boards, so that its students will receive full credit for their work when they enter other colleges to complete their medical training.

The success of correspondence schools in this country suggested to the legislature of 1907 the advisability of providing a small fund to support extension work by the university. The sum of \$20,000 was appropriated. The extension division is strongly organized, and meets with great favor among the people of the state. At the end of the first year after the appropriation, more than one thousand students were doing regular correspondence work. This work should be encouraged as it gives

to a large class of our young men and women who, by reason of circumstances, are obliged to leave school and begin earning a livelihood before they are properly equipped for the business of life, an educational advantage which they would not otherwise enjoy. Such instruction does not compete with the schools, but is designed to supplement them and carry to the citizen some of the benefits this great institution of learning affords. The object is a worthy one. Its possibilities for good in bringing education to the masses of the people are limitless, and shows the wisdom of those who planned the movement.

In no department of the university is there more interest manifested than in the College of Agriculture. Since the establishment of this department, it has steadily grown in popular favor, and is recognized both within and without the state as an institution of growing importance to the welfare of the people. Already, it has been the means of adding untold wealth to our country. That this department meets the approval is shown in the fact that the enrollment in the Long and Middle Course is now more than fifty per cent greater than in 1907-8. The needs of the college should be given careful consideration by the legislature to the end that the beneficial work now being done may not be retarded.

The number of students in the College of Engineering has been materially increased during the last biennial period. This department of our university has accomplished much in training the young men of the state in this most important branch of scientific learning. To meet the requirements of the college some additional room will be required in the near future. The legislature provided an annual appropriation of \$200,000 per year, to be used for construction and equipment, enlargement and repair of buildings and works; also, the sum of \$100,000 per annum for four years to be used in the construction and equipment of a Woman's Building and Gymnasium, and Men's Dormitory. These provisions are liberal, and, in my opinion, should not be increased. The sum of \$300,000 per year for this purpose seems to be adequate to keep pace with the growth of population and the needs of the university.

The report of the President of the Board of Regents will be placed before you, from which you can obtain detailed information of the work of the university, and a statement of its necessities.

NORMAL SCHOOLS.

The provisions made by the legislatures of 1905 and 1907 for the various normal school buildings, have added greatly to the convenience and work of the schools. The additions to the buildings at River Falls and Superior are completed. The gymnasium at Oshkosh is well along in the process of construction. The new normal school building at Platteville was used during the past year. The new buildings provided for at Milwaukee and La Crosse are in process of construction, and will probably be completed and ready for occupancy by the beginning of the school year of 1909.

The total normal school fund on June 30, 1908, was \$1,957,229.86, and the income including the annual appropriations, now provided by law, amounted to \$353,768.24. It is apparent that with the additional school at La Crosse and the increased capacity of the school in Milwaukee, some additional provision for funds must be made by an increase in the tax levy, which now amounts to \$230,000 annually.

The building of new normal schools has reached a limit where the legislature may halt with safety for a time, as provisions now seem ample to meet all the demands of the state.

COMMON SCHOOLS.

These may very properly be considered the schools of the people, for in them the greater portion of our population receive their educational training. The most gratifying progress has been made in the improvement of their condition in recent years.

The attention of the legislature of 1905 was directed to certain measures having solely in view the betterment of educational conditions in the state outside of cities. Two of these

measures were especially prominent. One of these provides that the members of school boards shall meet in convention annually in each county, and the other for a rural school inspector. These laws have abundantly proved the wisdom of their enactment and prepared the way for other measures of merit. One of these, known as the rural betterment law, met with a cordial reception at the hands of school officers and the people generally. While this law, giving special aid to such districts as properly equipped their school houses and hired efficient teachers, has been in effect but one year, 3,093 of the 6,500 country school districts have already been reported as complying with the law, and many more have met the requirement since the beginning of the school year. Not in the preceding quarter of a century has so much been accomplished that has, from every point of view, so effectively and vitally touched and awakened the common school interests of the state, as accomplished by these few but well-timed measures.

The compulsory attendance law, as amended in 1907, seems to be more popular and easier of enforcement than any like measure heretofore enacted in Wisconsin.

There will be proposed other educational measures, for your consideration, and they will require much thought on your part, for anything that affects the interest of every citizen and each industry in the state, and that, too, not for a day but for all time, is one, the worth of which can never be estimated.

The New State Capitol.

Work on the new capitol has progressed with no more delays than are incident to works of the same magnitude. The East and West wings have advanced so far as to justify, by their appearance, the use of white granite which the legislature authorized.

The East wing will soon be under roof, and would have been inclosed before this time had it not been for a strike at the quarries, lasting about two months, and from the fact that the extremely dry weather where the quarries are situated destroyed the water power, which has delayed finishing the granite. This

wing, when completed, will be for the use of the Supreme Court and for the Executive offices.

The West wing is so near completion that it is available for your use during the present session. Every effort was made to have it finished, but there has been delay in obtaining satisfactory marbles, and the Wisconsin granite required for finishing the interior.

The contractors for this work attribute their failure to fulfill their contracts, in part, to inability to obtain skilled workmen in their shops, notwithstanding the fact that many men are without employment. On account of these delays, some wood floors have been laid and other temporary work has been done.

In order to make the West wing suitable for your use during this session, and to show the style of decoration, the Commission regards as suitable for a building of this importance, the Assembly Chamber and adjoining rooms have been decorated, and the mural painting has been placed over the Speaker's desk, the work having been done by artists of the highest standing.

The furniture for your use, with the exception of some necessary new pieces, is that heretofore used, and is placed only temporarily. In order to have suitable furniture and decorations throughout the new building, I recommend that the Capitol Commission be authorized to provide them.

Immediately following the adjournment of the legislature, it is intended to remove the South wing, dome, and central portion of the old structure and begin work on the new wing. In order to take advantage of present low prices, contracts have been made for the steel to be used in the new wing and central section of the base of the dome. It is hoped the South wing will be completed before the next session of the legislature, as the new Senate Chamber will be in that section. This work will be done as rapidly as the appropriations are available.

By act of the legislature of 1907, the sum of \$600,000 per year, for nine years, from June 30, 1908; was appropriated. If work proceeds as rapidly on the South wing and central portion, as it is now proposed, it is possible that the necessary funds will not be available when the work is completed. I would recommend

that the Commission be authorized to anticipate the appropriations.

The act referred to authorizes \$450,000 per annum to be raised by taxation out of the total appropriation of \$600,000 per annum, but thus far it has not been necessary to levy any tax. In order that the work may progress steadily and systematically, a change in the basis of payment, which does not involve a change in the total amount, seems justifiable.

The architects planned that the new Capitol stand on a terrace to give it greater symmetry than it would otherwise have on account of the slope of the park, and, in order that grading about the West wing might be completed, a concrete retaining wall has been constructed. Later, this should be faced with granite to correspond with the building. Since this terrace is necessary to the building, I recommend that the Commission be directed to construct suitable drives and approaches to it.

Work on the heat, light and power plant is progressing satisfactorily. The tunnel connecting it with the Capitol, and the water intake for supplying the plant, are completed. The plant will be ready for use when the wrecking of the South wing necessitates the removal of the present heating and power plant.

A full report by the Capitol Commission, with a detailed account of expenditures, will be placed before you.

Public Highways.

An amendment to section 10 of article 8 of the Constitution was ratified by the people at the last general election, and is now incorporated as a part of that instrument, by which it is provided that the state may appropriate money in the treasury or to be raised by taxation, for the construction and improvement of public highways. This is a very important and far-reaching amendment, and one which opens the door of the treasury to the discretion of the legislature to an extent not probably suggested by a casual reading of it, since it has been generally referred to in public discussions, and in the press of the state, as an amendment authorizing state aid in the building of "good roads." Since the adoption of the Constitution, and before this

amendment was ratified, the legislature was prohibited by the express provisions of this article, from contracting any debt for works of internal improvement, or being a party in carrying on such works. The amendment now gives unlimited authority to the state to engage in such works of internal improvement, if they pertain to the highways of the state. Since all our navigable streams and waterways, railroads, and canals, as well as our wagon roads, are "public highways," it will be seen that the authority of the legislature, under the amendment, is very comprehensive indeed. The framers of our Constitution, as shown by the debates upon this article when it was adopted, saw the danger of permitting the state to enter upon works of internal improvement as such power had, at that time, almost hopelessly involved in debt some of our neighboring states.

I call your attention to this historical fact for the purpose of impressing upon you the necessity of a conservative and careful exercise of the great power conferred by this amendment.

I believe the time has come when a limited expenditure of the funds of the state should be made in aid of building permanent highways. If judiciously expended, the benefits derived from the outlay will be more than repaid by the aid, convenience, and saving to the people incident to such work, but when the state shall determine to assist in this work, it should be done under some system carefully worked out and of state-wide application. It should not be attempted through appropriations to any county, city, town, or road district, but only by special tax under a plan by which the appropriations shall be expended through the agency of some competent central authority, for it is self-evident that the legislature cannot investigate the needs of particular communities and make for them appropriations in aid of road building. To devise a proper workable plan, which shall conserve the interests of the state and promote the good work intended to be accomplished under this amendment, will require your best thought and attention.

Primary Election.

Our statute, providing for the nomination of candidates for office by direct vote of the people, has passed the experimental stage, and steadily gained in public favor. The application of the law to primary elections, and the experience in applying it, has, from time to time, revealed imperfections which have already received the attention of the legislature at former sessions.

One purpose of the law was to supply a method by which political parties could nominate candidates for office without interference from any other political party. It appears, however, that, in this regard, a weakness has been revealed which should receive consideration. Under the act each voter is furnished with the ballots of all the political parties. He is thus free to cast his ballot for the candidates of any party, whether he affiliates with that party or not.

Where the contest is spirited, and great interest is manifested in the nomination of candidates, members of one political party will dictate the nominations of the opposing party by voting for their candidates at the primaries. Such a condition should not be permitted, if it can be avoided. Its inevitable tendency is to cause the nominations of the weaker candidates of a majority party, and to introduce distrust and insecurity in party affairs. The right of a party to organize for political purposes and to preserve party integrity is recognized by the people as a substantial political right. It is protected by the courts as a valuable privilege in shaping governmental policies to the end that party will may be reflected in its nominees. It follows, therefore, that some provision should be made which will prevent, if possible, one political organization from taking part in the nomination of the candidates of opposing parties.

It is a matter worthy of consideration whether some remedy should not be attempted to minimize the advantage to a nominee, which he sometimes derives from the alphabetical arrangement of names, now provided for on the primary ballot. The position of a name on the ballot should not, and does not, affect the

result when a man votes intelligently, but as to the careless, indifferent, or uninformed voter, he is quite certain to vote for the first man in order on the ballot for a particular office, thus giving an unfair advantage to that candidate on account of the position of his name. This result might be minimized by providing for a rotation of names for each given number of ballots printed.

In view of the large sums of money which the official statements of candidates show were expended during the last campaign preceding the primary, it is well to consider whether there may not be some way devised by which expenditures by candidates for office may be limited. A provision requiring candidates and committees to make and file public statements showing the amount expended, and the purpose of the expenditure, before the primary, instead of after it, and making the filing of false statements a disqualification for office, would tend to discourage the excessive and improper use of money.

Industrial Accidents.

The problem of how to deal with the multitude of personal injuries incident to our industrial life challenges our attention. It is of such vast importance as to equal any subject dealt with by the law-making power in recent years, or waiting for legislative action. The present system which casts the entire burden upon the employer and relegates the injured to the courts for redress seems unadapted to modern conditions. At great public expense, and depressing, if not crushing, consequences to employers, it furnishes but partial returns to a small fraction of the injured ones for losses sustained. The cost in the aggregate is enormous. By the operation of economic laws, the whole burden, in the ultimate, by the increased cost of living, lessening of wages and opportunity for employment, finds its way on an ever ascending grade to a resting place upon the back of labor, moving the individuals of the most helpless class toward or over the boundary between comfort and want.

To remedy the situation described, by a progressive course of casting the whole burden upon employers, tends to render oppor-

tunity for employment less and less as the burden increases. Such a course must, inevitably, in time, while benefiting the few to a small per cent of the total outlay, leave the greater number of unfortunates remediless, and move the whole nearer and nearer the point of capability for mere existence above the level of actual want.

While the weakest, and so most helpless, should be objects of the most earnest solicitude, it must not be lost sight of that, unless gainful occupations from the standpoint of employers is reasonably attractive, opportunity for employment will grow less, to the great detriment of the public at large.

Every personal injury to an employe, not self-inflicted, is an involuntary contribution to the cost of production and distribution of those things administering to human needs and to the legitimate enjoyment of life. Why should that offering in any case be to the loss of the one least able to bear it? If it be left by law to rest where it first falls, will not the higher natural law move it on to be borne by the public at large, as suggested? Does not one's humanity rebel against a system which does so little for the unfortunate, and does that little with such waste?

During the year 1909, judging from official records, we may expect 10,000 accidents to wage-earners in Wisconsin that will incapacitate them from work for an average period of four weeks each, which is equal to the full time of over 750 men. More than this, it is probable that 250 of these 10,000 accidents will be fatal. This, added to the 750, makes a total loss of the wages of 1,000 men per year. Based upon the average annual wage rate of \$500 each, this means a loss of \$500,000 yearly to wage-earners and those depending upon them, to say nothing about the loss in producing power (which, no doubt, amounts to a much larger sum) and the cost in court expenses to the taxpayers of the state arising out of damage suits.

When one sees that the nations of the old world have dealt with this subject generally, and, in some cases, with most gratifying success, during the past quarter of a century, he can but view with something akin to astonishment that so little has been done here, and that little has been wholly in the direction of in-

creasing the burdens of employers, a course which, in the most advanced of the older nations, was long ago abandoned as illogical and inefficient.

Should not losses by personal injuries be laid, by some workable plan of mutual contribution, upon the whole body of the employers, the employees, and the public, thus repairing, to the maximum of practicability, the individual misfortune, and minimizing the individual loss! If that should be done, then how best to do it, under our wise constitutional system, is the most inviting field for legislative study and action of the day. Humanity, and economic prosperity, as well, appeals for the best efforts of the best minds on this question. I most earnestly commend it to your consideration as a question of first importance.

Tenement Houses.

The legislature of 1907, by the enactment of Chapter 269 made the attempt to correct some of the abuses found to exist in our larger cities in the erection and maintenance of tenement, lodging and boarding houses.

The act was one of commendable value in securing a large class of our people who are compelled to live in such buildings, sanitary conditions and protection from fires so often resulting in fearful loss of life.

The act was declared unconstitutional on grounds not affecting its essential objects. The objectional features should be eliminated and the statute re-enacted.

Land Title.

In my message to the legislature of 1907, I called attention briefly to the importance of taking some action to simplify our complex system of transferring titles to lands. While the population of the state was small and conveyances of land infrequent, the expense of our present system was not felt, but the dissatisfaction with present conditions now apparent calls for some remedial legislation. Our system is cumbersome and burdensome in requiring all conveyances to be recorded at length in books of

record, in the ever-increasing cost of abstracts of title and lawyers' fees for examining them; in the delay in passing title on account of these laborious examinations made necessary as conveyances multiply; and in the insecurity felt by the seller and purchaser largely due to the fact that upon each transfer the title must be searched back to the government patent, with the attendant liability to error in making such examination. This burden constantly grows as the mass of records accumulate, while it is often after the most painstaking research found that there lies beyond and outside of the records some fact which affects the title of the land. The record does not show whether the grantor is an infant, or of full age, or whether the heir is married or single, or whether the widow of a deceased person is living or dead. The law says to the purchaser, "You take this title at your peril," and at the same time makes his means of knowledge very difficult to obtain, if not at times almost impossible.

The so-called "Torrens System" has been in operation in some parts of Europe for several hundred years. It is in general use in Sweden, Norway, Switzerland, Denmark, Alsace-Lorraine, Austria, British Columbia, and the Philippine Islands, and in several states in the Union. Where it has been adopted it has given general satisfaction. Under this system a title is carefully examined once for all, a decree obtained confirming it, then the registrar issues the first certificate of title in duplicate. The original is retained by the registrar, and the other delivered to the owner. All transfers thereafter are entered upon the original certificate. Under this system one official examination is substituted for an unofficial one, now necessary at each transfer of land. When title is ascertained, it is given conclusive effect as against all the world.

When the title is first registered, or when it passes by will or descent, the applicant, devisee, or heir is required to pay a small percentage of the value of the land into the public treasury, which is held to be paid to any person who may establish any claim upon it. The use of this system is made optional, and, therefore, no one loses any rights he now has. If adopted, it must secure support, not from compulsory legislation, but

through its merits, and the greater advantage it offers to the public.

I earnestly commend the matter to your consideration.

State Parks.

At the last session of the legislature a State Park Board was provided for, to consist of three members, to be appointed by the Governor, who, with the Director of the State Geological Survey and State Forester as advisory members, were charged with the duty of examining points of historical interest and natural beauty within the state, and of reporting their findings to the Governor. The report of the Board has not yet been filed, but will be presented to you before the close of the session.

With the advance of civilization, one by one all the places of scenic beauty, and historical interest, are passing away. Before it is too late, it is well to pause and consider whether it is not befitting that some of them be preserved for all time as state parks. Coming generations will have just cause to regret the short-sighted selfishness of this generation if all such places within the state are destroyed, and no action taken to preserve at least a few of them. Once destroyed, they can never be restored. I therefore, recommend that action be taken, before it is too late, to the end that one or more places be set aside as state parks for the use in common, of the people now living, and as a heritage from them to future generations.

Lincoln's Birthday.

The time has arrived when the people of this nation should honor the memory of the world's greatest commoner, Abraham Lincoln, by making his birthday a legal holiday in every state in the Union. Next to George Washington, the name of Abraham Lincoln is revered by lovers of liberty throughout the civilized world.

The State of Wisconsin, whose brave sons participated so conspicuously in the events which make the name of Lincoln famous, should be among the first to designate the anniversary of his

birth, February 12th, as a legal holiday, and thus give emphasis to the principles of freedom for which he long contended and for which he became a martyr.

I therefore earnestly urge upon the lawmakers of Wisconsin the duty and propriety of making the birthday of Lincoln a holiday that will take rank in importance with the birthday of Washington and the birth of our nation.

Charitable, Penal and Reformatory Institutions.

The State Board of Control, having charge of the various penal and reformatory institutions, in its biennial report shows them to be in a very satisfactory condition, and economically managed; the inmates to be well cared for, and in a manner commendable to the generosity of the state. This general conclusion is concurred in by the Legislative Visiting Committee.

For extraordinary appropriations to meet the needs of these institutions for the coming two years, the Board has submitted the following estimates:

For State Hospital for Insane:

For power house coal shed, etc.....	\$30,000
For horse and cow barns.....	6,000

For Northern Hospital for Insane:

For a building for criminal insane.....	60,000
For two cottages for male and female employes.....	50,000
For new floors in wards.....	1,500

School for Deaf, Delavan:

For remodeling and finishing of old manual training building....	12,000
For additional schoolhouse	28,000
For repairs to chapel.....	1,500
For extension to boiler house and new boiler.....	3,500
For extension to coal shed.....	3,500
For remodeling boys' dormitory.....	3,000
For additional forges.....	600
For bowling alleys.....	800

School for Blind:

For cement walk.....	700
For isolation hospital.....	3,000
For new roof, industrial building.....	600
For repairs to porches.....	1,000
For new books.....	500
For new pianos.....	2,000
For new laundry machinery.....	1,000

Industrial School for Boys, Waukesha:

For new dormitories.....	40,000
For creamery.....	2,000
For industrial building and equipment.....	12,000
For extension of tunnel.....	2,000
For new walks.....	700
For ventilating system for cottages.....	3,000
For telephone system.....	500
For grain silo.....	1,000
For cow barns, and printing offices.....	6,000

State Prison, Waupun:

For additional appropriation for binder twine factory.....	40,000
For extension of wall.....	30,000
For new cells.....	70,000
For building and equipping woman's prison extension.....	4,000

For State Public School at Sparta..... 40,000

Home for Feeble-minded, Chippewa Falls:

For hospital building.....	30,000
For schoolhouse.....	25,000
For new wing for concrete barn.....	6,000

Wisconsin State Reformatory, Green Bay:

For balance of center building.....	30,000
For walls of cell wing.....	20,000
For elevated water reservoir.....	6,000
For school room equipment.....	2,000

For infirmary, shacks, amusement hall, bakery, addition to refectory, coal shed, cottages, grading.....	62,000
For camp.....	30,000
For maintenance.....	20,000

While these suggested improvements are, no doubt, desirable, it is evident that many of them may be postponed to a future date without serious injury to the public interests, or the welfare of the persons cared for therein.

The report of the Board will show the most pressing needs of the institutions, and these will no doubt, receive first consideration at your hands.

The new binder twine factory provided for by the legislature of 1907, is completed, and ready for machinery. An additional appropriation will be needed for this plant.

The Home for the Feeble-minded at Chippewa Falls will soon be wholly filled by inmates, and a new hospital must soon be provided.

The new Tuberculosis Sanatorium at Wales has been com-

pleted, and receiving patients for upwards of one year, and has an average attendance of about eighty patients.

A department in connection with the Northern Hospital for separate confinement of the criminal insane, should be provided at the earliest date possible.

Department of Banking.

Since the reorganization of the department in 1903, there has been much improvement in the business of banking, and greater confidence on the part of the public in the stability and safety of state banks. Although, during the past year, the country has passed through what threatened to be a panic, involving serious consequences to financial and public interests, yet only three banks in this state were taken in charge by the Commissioner of Banking, and were soon re-opened and are now doing business without loss to depositors.

A cause which has contributed much to bank failures in this and other states is the fact that one or two officers usually dictate the policies of the bank, and generally manage its entire financial transactions. The directors are often stockholders having very small financial interest in the institution, and, therefore, have a feeling that they may be considered officious in directing its transactions. In some states the statute provides that a director must own some substantial amount of the capital stock of the bank before he shall be eligible for that office. An amendment to our statute in this respect is worthy of careful consideration.

Another matter, which would, in a large degree, facilitate the proper and expeditious examination of banks by the department is one of bookkeeping. At the present time there is no substantial uniformity in the methods employed in keeping books and, in many cases, it is very difficult for the examiner to trace a transaction from its original to its final entry. As bank books are kept not only for the security of stockholders and owners of banks, but, also, for the information of the public doing business with them too great care cannot be taken not only in the method of keeping them, but in the preservation of the books of original

entry in permanent form. In some banks the department finds that books of original entry are displaced for loose leaves, or slips of paper, easily lost or destroyed. It is desirable that a system of bookkeeping should be formulated making it uniform throughout the state.

In a former message, I called attention to the inconsistency of our laws, which do not provide the same protection for savings deposits in our commercial banks, as is provided when savings are entrusted to a mutual savings bank. These deposits are usually made by people of limited means, and in small amounts, and the loss of them do serious harm in discouraging industry and thrift, and in shaking the confidence of the people in the stability of the banks. Since commercial banks are permitted to establish and conduct savings departments, these funds should be kept separate from commercial deposits and be protected by prescribing the character of the securities in which they may be invested.

Consideration should be given to excessive loans to officers and directors of banks, and to enterprises in which such officers are financially interested. This practice in recent years has caused the wrecking of many banks in this country. How to deal with this matter is not easy of solution. If a definite limit is placed on such loans, it would work injustice, in some cases. A remedy might be afforded by giving the commissioner greater discretionary powers respecting this class of loans, when he finds them reaching a dangerous limit.

As the security of banks is a matter of first importance, the state can do no greater service for the people than by strengthening their stability in every legitimate way.

National banks, and banks in many states having a system of supervision, are examined semi-annually, thereby increasing the safety of deposits. I recommend that the statute be so amended as to require semi-annual examinations. This will necessitate an increase in the number of examiners, but the additional security afforded will justify the added expense.

Trust companies were placed under supervision of the banking department in 1905. The statute under which these com-

panies are created, and by which they are governed, is very indefinite and its intent hard to discover. The attorney general has held that while the statute regulating trust companies forbids them to "issue bills to circulate as money, buy or sell exchange, or do a banking business," yet that such corporations may, under its authority to "execute and issue notes and debentures, payable at a future date," receive time and savings deposits, and pay interest thereon to the depositor, and that such a transaction is not the doing of a banking business within the terms of the statute. The fact remains that such business comes directly in competition with the business of the banks, and as this class of time deposits are the most profitable to the banks, it is manifestly unfair to them, since the trust companies are not held to the same requirements under the law as are the banks.

Aside from the feature of competition between the two classes of institutions is the more important one of protection to the depositor? If it is necessary to protect the investments of savings deposits and surround them with restrictive statutes, intended to protect the depositor, it is essential that the same safeguards be applied to trust companies.

At the last session Chapter 643, fixing the salaries of various officers and employees, contained a provision changing the salary of the Commissioner of Banking from three to five thousand dollars, the increase to take effect October 1st, 1907. The Attorney General held that this act, so far as it applies to the salaries for the banking department, is unconstitutional as an amendment to the banking law without being passed by a two-thirds vote of the legislature. The commissioner, therefore, has been unable to draw the increased salary. Provision should be made by which the Commissioner may receive the salary due him, and also to re-enact the statute in a constitutional manner.

Forestry Department.

For many years thoughtful men throughout this nation have been sounding a warning against the wholesale destruction of our forest areas. Congress has established a forestry department and considerable progress has been made, awakening the people

to the impending perils which inevitably follow the passing away of forests. However, very little material progress has been made, if we consider what has been accomplished in the light of the importance of the interests involved. While the people are beginning to see the great importance of the matter, very little has been done to stay the wholesale waste in cutting and destroying the forests of this and other states, until now, as was well said by President Roosevelt in his last message, "we have already crossed the verge of a timber famine in this country, and no measures that we now take can, at least for many years, undo the mischief that has already been done."

It is not alone the destruction of the forests or the coming dearth of the timber supply that calls aloud for more conservative methods in their preservation, but we must face the further fact, that with the wasting of our forests must come the long train of disastrous results which history's warning has shown to follow such a condition. Timber areas must be preserved or the moisture cannot be conserved. Our streams will dry up, our water powers be destroyed and even the land itself will, in time, pass from fertility to barrenness. We are not without lessons of the results that must inevitably follow in the path of the destructive and almost wanton waste which has befallen the forests of our country. In many parts of the world where once great cities stood, and numerous people lived and cultivated a fertile soil, nothing remains today but ruins and desert wastes. The barren soil lies as a warning, pointing to the folly of man in destroying the forests, laying bare the mountain districts of their timber supply which retained and equalized the rain fall, cooled the atmosphere and protected from barrenness the fertile valleys between.

Not only has the woodsman's axe felled and slashed the timber of the state for years, in utter recklessness, but in its wake has followed consuming fires to further complete the work of destruction. We have had an object lesson in Wisconsin during the past few months, which ought to arouse the interest and secure the attention of thoughtful people.

As shown by the report of the department, during the months of July, August, September and October, 1,435 individual for-

est fires occurred which burned over 1,209,432 acres of land, 79% of which is in fourteen northern counties of the state. These fires burned 499,495,491 feet of merchantable timber of the value of nearly three millions of dollars. The growth of young timber destroyed is estimated by the department to be over six millions of dollars. As a direct result of these fires, farm buildings, bridges, school houses and other property of the value of \$150,000 was also burned. Eleven thousand men were engaged by the fire wardens in an attempt to arrest the destruction at an expense to the towns of \$43,850, while lumber companies expended many thousands of dollars in addition, in attempting to save their property. It was found impossible to arrest the progress of the flames on the cut-over lands on account of the tangled mass of combustible material left there when the timber was cut. About 15% of the fires were caused by sparks and cinders from passing locomotives, and 25% from the carelessness of hunters, campers, logging crews and others, and the balance by fires started by settlers in clearing land.

It is useless to expend the money of the state in attempting to preserve our timber lands and to reforest cut-over areas, unless means are employed by the state to minimize the destruction almost annually caused by fire. The immense losses of 1908 show that unless our state is to be entirely denuded of timber and the young growth which must furnish the lumber of the future, concerted and energetic steps must be taken to prevent the deadly destruction which we have witnessed.

For many years logging companies in cutting timber left the refuse on the ground in such a condition that when a fire starts it is impossible to stay its destructive progress. I have no doubt of the right of the state under its police power, to require persons cutting timber lands, to pile, at the time, and as the work progresses, the refuse material, and to provide that it be burned within a reasonable time thereafter when conditions are favorable. Such an act would meet the approval of all right-thinking citizens, and, strictly enforced, would remove one of the causes which experience has shown to be most potent in producing the annual loss from forest fires.

Our statutes relative to setting fires should be made as strong as possible and should be enforced by punishing those guilty of the infringement with the utmost vigor.

Our forest reserve now comprises 300,000 acres of land, situate in seventeen counties of the state.

During the past two years the state has purchased, through the department, about 34,000 acres of cut-over lands, as an addition to the reserves in Iron, Oneida and Vilas Counties, and has entered into a contract to purchase 1,400 more acres in Vilas County. These lands will, in time, be of great value to the state in timber produce, but their greatest value is in protecting the head waters of our rivers and preserving the water powers thereon. The lands preserved by the state are not of value for agricultural purposes and have been purchased at a small outlay. The acquiring of other lands for forestry purposes, especially on or near the head waters of our streams, should be encouraged.

I invite your attention to the report of the State Forester, and ask you to give his recommendations such consideration as, in your judgment, you believe they merit.

State Board of Health.

The legislature of 1907 was responsible for the enactment of many progressive public health laws which the experience of the last two years shows to be of great benefit to the state. The law requiring all cases of tuberculosis be reported to the local health officer, who, in turn, reports to the State Board of Health, is considered one of the most comprehensive statutes in the United States, relating to this subject, and as a result of the advance stand our state has taken in regard to legislation relative to that disease. Wisconsin was honored with the first prize, a gold medal, at the International Congress on Tuberculosis. The act providing for a system of collection of birth, death, marriage and accident statistics, is recognized as of great sanitary value as well as a saving of many thousands of dollars per year to the counties of the state, heretofore paid in fees for the collection of such

statistics. As a result of this legislation Wisconsin has been admitted to registration and our mortality reports accepted by the Federal Census Bureau as official. We should endeavor to perfect our statutes along these lines, and leave no work undone which will add to their efficiency. I recommend the following amendments: First, a statute providing for the compulsory registration of all cases of tuberculosis. Second, the sanitary conditions of school houses and school grounds is a subject which deserves special attention. The schools are largely the sources of infection for most contagious diseases. Local health boards have ample authority to take action when unsanitary conditions are complained of, but they rarely take action unless a complaint has first been made to the State Board. It seems, therefore, politic, that the supervision of school houses and grounds, so far as sanitary and hygienic features are concerned, should be under the immediate control of the State Board of Health.

Dairy and Food Commission.

The object of the dairy and food laws and their enforcement is protection of the public health, and security to the consuming public against fraud and deception in the manufacture and sale of dairy and food products. Mere figures give but an imperfect idea of the beneficial work of that department. That there has been effective enforcement of these laws and great progress made in driving adulterated and misbranded food products from the market is common knowledge. Improvement in the quality of dairy products is such that investigation by United States officials for the year 1907 shows that patrons of Wisconsin creameries received a higher price per pound for butter fat than those of any other state investigated. Wisconsin cheese of the best grades is the equal of such product in any market of the world and commands a corresponding price. The dairy industry of the state yields an annual estimated revenue of approximately sixty millions of dollars.

The bulletins and report of the commissioner will show the character, scope and volume of the work of the dairy and food

commission. Fourteen thousand samples of food and drug products have been analyzed and tested by the food chemists and other experts. Three thousand inspections have been made of creameries and cheese factories and of the milk and cream supplied to them. Eight hundred inspections were made of barns where milk and cream are produced for family use in cities and villages and as food for children. The milk supplies of nearly all of our cities and villages have been inspected. Of the four hundred fifty prosecutions brought for violations of the dairy and food and drug laws, there were four hundred thirty-six convictions. That is, of each hundred prosecutions, there were ninety-seven convictions. Thousands of complaints have been investigated and inspections of various kinds made that called for no prosecution.

Amendments to the dairy and food laws required to correct technical defects which experience has shown to be necessary should receive due consideration.

Wisconsin National Guard.

The work of the Wisconsin National Guard has been consistent and progressive during the past two years. The force is at present better equipped for service and is in a higher state of discipline and instruction than ever before.

Steady advancement has been made also in the very essential matter of marksmanship and the work of 1908 was rounded out by the victory at Camp Perry, Ohio, of the Wisconsin Rifle Team when victorious over the teams representing the militia of all the states and territories.

In another way the efficiency of the Wisconsin military force has been demonstrated by the work of the 3rd Regiment Infantry, Wisconsin National Guard, at the United States Maneuver camp at Fort Benjamin Harrison, in 1908. During its tour of duty there this organization won the unqualified praise of competent critics for being soldierly and serviceable. It showed well balanced efficiency in every branch of instruction, and not only made a record of worth and merit for itself, but

also gave the state a high standing in the eyes of the federal military authorities.

That there have been no infractions of the law that have made it necessary to call the Guard into active service during the past two years is a matter of congratulation. That the state has a military force ready at all times for any kind of service under any conditions makes both for protection and for safety.

The recommendations of the military officers of the state in reference to legislation will be found in the published reports from the several military departments.

Civil Service.

The act of the legislature of 1905, providing for the creation of a Civil Service Commission, and for competitive examinations as a test for certain positions in the state service, was designed to supplant what came to be known as the "spoils system" in this country, under which appointments of persons to public service were made through influence, or as a reward for party adherence.

The civil service system is designed to place the public service on the merit system, and to require competitive examinations to determine the fitness for public duties. Wherever the system has been tried, and the law faithfully executed, it has been found more than to fulfil the expectations of its advocates.

The report of the Commission shows that effective and commendable work has been done during the past two years, and that generally the statute has met the approval of the people of the state.

The Commission conducted 107 competitive examinations during the eighteen months ending July 1, 1908. Three thousand thirty-seven persons applied for examination, and of these 1,561 were certified as eligible. The law has improved the state service and saved the state much more than the expense incurred in its administration.

There are some matters, however, connected with the statute which may properly be called to your attention. The act pro-

vides that a subordinate or employe in the competitive or labor class shall not be removed except "for just cause, which shall not be religious or political." It has been held by a trial court that what is a just cause is a question of fact, and that the discharged employe is entitled, if he so desires, to have a jury pass upon the question of what is a "just cause" for removal. When an employe proves incompetent or insubordinate it would seem that the head of the department charged with its administration should not be subjected to the expense of a jury trial in case the employe resorts to the courts. On the other hand, the statute should not permit the head of the department arbitrarily to dismiss a faithful employe without, in some way, giving him the right to be heard in his defense. It is a matter of the greatest importance to the state that competent employes be retained and that incompetent ones be dismissed; but it is a doubtful policy to compel the head of the department to defend in court his right to dismiss an employe at his own expense. It is evident that no jury is as competent to judge of the qualifications or conduct or personal habits of an employe as the head of the department who comes in daily contact with him. The act should be so amended as carefully to guard a removal for political or religious affiliations, or because of the employe's refusal or neglect to make political contributions; but not to be so broad as to allow the employe to intimidate the head of the department with the threat of a contest in court in case of his removal.

The statute might give the discharged employe the right to have his case heard by the Civil Service Commission, the decision of the Commission to be made final, except where the employe files verified answer that his removal was for political or religious reasons, in which event the employe should be permitted to resort to the courts if he so desires.

The compensation paid the commissioners should be made an annual and fixed salary. The character of the work done by these officers require great administrative ability and absolute integrity. If the system is to be continued in this state, they should be paid such a sum as will secure the services of competent men.

Insurance Department.

The enactments of 1907 amending the insurance laws of this state were designed to reduce the cost of insurance to the policyholders, and to secure the solvency of insurance companies. The new legislation, among other things, limits the expense of doing business to such amounts as shall be provided in premiums collected for that purpose, the salaries of officers in domestic mutual companies to \$25,000 subject to increase by policyholders; requires statements to policyholders of deferred dividend holdings, of the amount of annual dividends of stock life companies; of the rights of policyholders and stockholders in surplus; annual reports to the insurance department as long as companies have policies issued or delivered in Wisconsin; provides penalties for the violation of insurance laws; for publicity in statements to the insurance department of political contributions and legislative expenditures; of salaries above \$3,000; of the amount of all the commissions to general agents; Wisconsin policy, and real estate loans, and the separation of gains and losses of participating and non-participating business of ordinary and industrial insurance, and for voting by mail; prohibits misrepresentations and the use of non-participating contracts by mutual companies; the diversion of deferred dividends; the making of so-called board contracts, as well as the sale of stocks and bonds with policies, and proxies in elections by domestic mutual companies.

The purpose for which these statutes were enacted met, at the time, with my unqualified approval, and nothing has since transpired which changes my opinion of their practical value to insurance interests. Several life companies withdrew from the state, giving as a reason therefor that a company should not do business in a state, the laws of which require a maximum limitation of premiums, or a method of valuation which includes expense factors, or the setting aside of a specific portion of premiums in the several policy years for expense. I think these statutes are in the interest of policyholders, and of great benefit in insuring the solvency of life companies doing business in the

state. If, however, there is uncertainty in the meaning of any of them, as claimed by some of the withdrawing companies, which can be made clear, so as to remove the objectionable features thought to exist, without affecting the essential purposes of the laws, it would be well to do so, to the end that conservative companies of other states may be willing to transact business under them. But no sacrifice of the principle of these acts should be made for that purpose.

The failure of the last legislature to enact a law for the valuation of policies of life insurance has left in doubt the maximum rate of interest that may be used. Besides, the organization of the new companies has disclosed the desirability of a more elastic system of valuation than that heretofore specifically authorized by law. The bill recommended by the insurance investigation committee as amended and passed by the assembly at the session of 1907 would make the law certain, and while fully protecting the policyholders would give the elasticity necessary to permit the organization and growth of new companies on an honest and solvent basis.

Complaint is made that the present law taxing fire insurance companies results in imposing upon our domestic companies undue burdens by the operation of retaliatory laws of other states. The law now imposes a tax of four per centum upon the gross premiums received in the state, deducting amounts paid licensed companies for re-insurance, return premiums, and actual losses less re-insurance losses. No other state collects its taxes upon this basis. As a consequence, under the retaliatory laws of other states, our companies are compelled, in many states having such laws, to pay the largest amount of taxes which can be computed on the basis of either their laws or our laws. A re-adjustment of the basis of taxation to avoid this injustice to our home companies can be made without loss of revenue to the state. It is recommended that such change be made at this session.

Another matter in connection with our insurance laws deserves consideration. For many years our statute has authorized the commissioner of insurance to examine the financial standing of insurance corporations applying for admission to do business in

the state; also to examine at any time all companies doing business therein. For this service, a charge of \$5.00 per day, and traveling expenses, at five cents per mile, is allowed; also compensation to be paid to the commissioner by the company examined. Formerly, the commissioner was paid by fees. Later by fees and a salary. Very large amounts have been paid by insurance companies to the commissioners under this authority, and, for obvious reasons, the practice permitted is a bad one and should be speedily abolished. All expense and compensation so collected should be paid into the state treasury, and the commissioner required to file his actual expense account, to be audited and paid as other accounts are paid by the state. This will insure justice to the companies examined, and discourage unnecessary examinations. The commissioner now receives a salary of \$5,000 per year, which compensation is as liberal as that paid to any other state officer.

Board of Arbitration.

This board was created for the purpose of using its influence in the settlement of any controversy or difference, not the subject of litigation, between an employer and his employes. It proposes the uniting of the principals in a request for settlement of the dispute and an agreement to abide by the decision of the board.

While the board has no judicial power and can have none conferred upon it by law, yet it has succeeded in doing effective work in settling, by persuasive means, many industrial disputes. The valuable work done is not generally known or appreciated by the public.

During the year 1908, thirty-five trade controversies came to the notice of the board, affecting 5,140 employes, 256 employers and involving a loss in wages alone of \$800,000. The records of the board show that labor disputes are constantly increasing in Wisconsin, resulting annually in immense loss both to capital and labor. It is not alone the parties to the controversy who are concerned in these industrial disturbances, but also the innocent

third party,—the public. It would be difficult to find in our whole industrial system a loss to be compared with the enormous cost of labor troubles in this country. As a result of them capital becomes timid, labor grows hostile, and the whole industrial fabric is affected.

The work of the board might be much more effective if it could be provided with notice of labor contentions likely to end in a strike or lockout. Usually a strike is preceded by a disagreement lasting a considerable length of time, but when it finally occurs it is generally too late for the peaceful offices of the board to have any effect.

If it is possible, within constitutional limits, a method should be provided by law by which the board must be given notice of impending strikes or lockouts. That thereafter a few days be given the board for investigation and action before either party shall proceed to a strike or lockout. That after the expiration of the fixed period either or both parties shall be free to act if the differences are not adjusted.

With such provisions it is believed a large number of such contests would be settled and a strike or lockout averted. Any measure which may be employed to prevent the serious consequences of the ever recurring trouble between capital and labor, will be a work well worthy of your efforts.

Bureau of Labor and Industrial Statistics.

This department occupies an important position in the economic organization of the state. Its duties are to collate and publish statistical information relating to the industrial classes and the material resources of the state, examine into the relations between capital and labor, as well as to conduct our free employment bureaus, and supervise the inspection of factories. The department maintains a high and enviable standing throughout the country, and its needs are well worthy of the careful consideration of the legislature. The employment offices, under its supervision, found work for 33,728 persons during the years 1907-8.

A free employment bureau for strictly farm help might profitably be provided to operate under the jurisdiction of this department. The men who apply for work at the offices now established are not a class who are ordinarily acceptable as farm laborers, and there appears to be a great demand in this state for such help.

Provision should be made for suitable offices for the Milwaukee Employment Bureau and State Factory Inspectors in that city. The statute provides that these offices shall be located on the ground floor, and the amount provided for rent to secure them is insufficient.

During the past year the department has been obliged to make many changes in its employes for the reason that their salaries are inadequate, and they were able to secure better positions elsewhere. If competent help is to be retained, an increase in some of the salaries for this department must be considered.

This department is charged by law with the compilation and delivery of the Blue Book. This publication has grown to enormous proportions, and involves a large annual outlay. The system provided for its distribution is not to be commended. I am convinced that the schools do not, at all times, obtain the books, and that a large number of those delivered to the members of the legislature do not fall into the hands of those who make use of them. The number published should be reduced, as the expense annually incurred in their publication and distribution is very large, and a smaller number, properly distributed, would meet all the requirements of the people.

Waterways Commission.

This Commission, created by Chapter 429, Laws of 1907, provides for a commission consisting of one person, and gives him the power, among other things, to define dock limits in any city or village on the Mississippi River, or its tributaries; to make investigation of the methods, means, and cost of transportation on navigable rivers, and of plans of improving navigability thereon; to make investigation of the navigable rivers of the state, of the population to be benefited by the improvement of

a river, the probable tonnage that may be reasonably carried on such river, and to report to the governor.

The Commissioner has submitted his report, which shows that he has, with industry and commendable ability, discharged the duties imposed upon him by the statute.

It is probable that for many years to come the state will not undertake the improvement of navigable rivers. The National Waterways Commission is now engaged in practically same work throughout the United States as is required of our Commission. In my opinion, the expense of maintaining the Commission longer will not be repaid by the benefits received. I recommend, therefore, that the act creating the Commission be repealed.

Conclusion.

Gentlemen, permit me to impress upon you the desirability of being conservative in the expenditure of the money of the people. For some years the resources of the state will be heavily taxed in building a new capitol, and this fact should be considered in making all appropriations.

Another matter of importance, to which I direct your attention, is the custom which has prevailed for many years in leaving the passage of the great bulk of bills until the closing days of the session. This is bad practice, as it can only result in mistakes and imperfect legislation. Bills come to the Executive in large numbers, which makes it impossible for him to give them the study which the constitution contemplates they should receive. If they prove defective, there is no way to remedy the defect, and only two alternatives are open, one, to sign them in an imperfect condition, or to use the veto power.

In conclusion, permit me to express the hope that in your work a fraternal spirit may prevail, and that all legislation enacted may be directed to one end only,—the welfare of the people of the state.

JAMES O. DAVIDSON,
Governor.

Executive Office,
January 13th, 1909.

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School Fund.

Loans to Cities.

Chippewa Falls	2,000 00	1,000 00
Green Bay	5,000 00
Menasha	6,000 00	5,000 00
Oconto	37,250 00	33,000 00
Madison, B of E.....	21,000 00	12,000 00
Waupaca	1,500 00	.....
Mineral Point	26,000 00	25,000 00
Madison	25,000 00	25,000 00
Whitewater .....	.....	3,000 00
Sturgeon Bay .....	.....	15,000 00

Loans to Villages.

Viola .....	.....	9,000 00
Loyal .....	.....	17,000 00
De Forest .....	.....	10,000 00
Blanchardville .....	.....	7,000 00

Loans to Towns.

Florence, B. S. H., Florence Co.....	2,100 00	1,400 00
Sugar Camp. & Pine Lake, Oneida Co...	560 00	400 00
Superior, Douglas Co.....	21,600 00	19,800 00
Bergen, Marinette Co.....	600 00	300 00
Morse, B. S. H., Ashland Co.....	6,400 01	5,866 68
	<u>\$3,727,130 84</u>	<u>\$3,840,531 01</u>

BIENNIAL REPORTS

OF THE

SECRETARY OF STATE

COMMISSIONERS OF PUBLIC PRINTING

AND THE

Superintendent of Public Property

OF THE

STATE OF WISCONSIN

FOR THE

Fiscal Years Ending June 30, 1907, and June 30, 1908.



MADISON, WIS.

DEMOCRAT PRINTING CO., STATE PRINTER.

1908.

SECRETARIES OF STATE.

Thos. McHugh Delavan from June 7, 1848, to Jan. 7, 1850
Wm. A. Barstow..... Waukesha from Jan. 7, 1850, to Jan. 5, 1852
C. D. Robinson..... Green Bay from Jan. 5, 1852, to Jan. 2, 1854
Alex T. Gray..... Janesville from Jan. 2, 1854, to Jan. 7, 1856
David W. Jones..... Belmont from Jan. 7, 1856, to Jan. 2, 1830
Louis P. Harvey..... Shopiere from Jan. 2, 1830, to Jan. 6, 1832
James T. Lewis..... Columbus from Jan. 6, 1862, to Jan. 4, 1864
Lucius Fairchild Madison from Jan. 4, 1834, to Jan. 1, 1836
Thomas S. Allen..... Mineral Point from Jan. 1, 1836, to Jan. 3, 1870
Llyselyn Breese Portage from Jan. 3, 1870, to Jan. 5, 1874
Peter Doyle Prairie du Chien..... from Jan. 5, 1874, to Jan. 7, 1878
Hans B. Warner..... Ellsworth from Jan. 7, 1878, to Jan. 2, 1882
Ernst G. Timme..... Kenosha from Jan. 2, 1882, to Jan. 5, 1891
Thomas J. Cunningham.... Chippewa Falls..... from Jan. 5, 1891, to Jan. 7, 1895
Henry Casson..... Viroqua from Jan. 7, 1895, to Jan. 2, 1899
William H. Froehlich..... Jackson from Jan. 2, 1899, to Jan. 5, 1903
Walter L. Houser..... Mondovi from Jan. 5, 1903, to Jan. 7, 1907
James A. Frear..... Hudson from Jan. 7, 1907, to

REPORT OF THE SECRETARY OF STATE.

STATE OF WISCONSIN.

DEPARTMENT OF STATE.

To His Excellency JAMES O. DAVIDSON,
Governor of Wisconsin.

SIR: In conformity with law, I have the honor to transmit herewith the biennial report of this department for the fiscal years ending June 30, 1907, and June 30, 1908, respectively. The duties of Secretary of State and of Auditor General, which are performed by separate officials in other states, are all performed by the Department of State in Wisconsin.

FORM OF REPORT.

Separate reports are furnished by the State Secretaries and Auditors of other states. In these reports the Secretaries print a list of notaries public and of all domestic and foreign corporations. The publication of such lists in Wisconsin, if of statistical value, would add to the present report over 250 pages. Since the passage of the law, in 1895, fixing the limit of the report to 500 pages the business of the office has greatly increased, and new departments and additional duties have also been added at subsequent sessions of the legislature. It has been found necessary to condense or eliminate other important statistics in order to reduce the size of the biennial report to the statutory limit.

Herewith is presented a brief statement affecting the different branches of the state business conducted by the department;

General Report.

also suggestions as to legislation which may tend toward the improvement of the service or protection of the state. Aside from the preparation and filing of official state documents, the duties of the office as at present constituted, include the following separate departments:

- Auditing State Accounts.
- Corporations—Domestic and Foreign.
- Notaries Public.
- Motor Vehicles.
- Election Reports.
- State Statistics.
- State Printing.
- Inheritance Taxes.
- Certificates as to Public Documents.

In addition thereto the Secretary is a member of several state commissions which report directly to the state executive.

AUDITS.

Legislative Appropriations. A misapprehension of methods of state accounting has resulted in the passage of different appropriation by the legislature in such form that it is impossible to strictly comply with their provisions. An example of this difficulty is found in Ch. 68, Laws 1903, which establishes a state insurance fund and provides for the payment of fire losses. The State Treasurer is therein ordered to debit and credit the state insurance fund but no provision is made for the drawing of warrants. As the State Treasurer cannot pay out money or transfer from one fund to another, excepting on such warrants, this department has been compelled to assume that the legislature intended to have accounts audited and warrants drawn as ordinarily provided by law. Appropriations intended to be cumulative are also sometimes indefinitely expressed. Other illustrations might be furnished,

General Report.

and it would appear desirable to have bills carrying appropriations submitted to this department for the purpose solely of determining whether or not they provide proper methods for state accounting.

Bounty Claims. Chap. 63 and 102, Laws 1907, provide bounties upon certain wild animals. Under the law the department is required to audit claims for such bounties based upon a certificate from the county clerk and an affidavit of the claimant. In 1907 the county clerks were requested to forward scalps to this department whenever doubtful as to their character. Acting upon such request nearly 300 scalps were submitted by different county clerks and were examined by Prof. Geo. Wagner of the State University. Over one-half of the scalps so submitted were determined by experts to belong to dogs, foxes and animals, other than wolves, and the county clerks were so notified. A small pamphlet was immediately issued by the department describing the characteristics of wolves, foxes, etc., and quoting the law, in order to afford better information to those who pass upon such claims before presentation against the state. In one county clerk's report (Jackson County) it appeared that 389 bounties on old wolves, amounting to \$3,890, were paid by that county in 1906. A like amount was paid by the state for bounties claimed from that county during the year. In 1907 many questionable claims were rejected by the county clerk upon advice from this office and only 67 bounties were paid for old wolves by that county according to the report. This resulted in a combined saving of \$6,440 to the county and state, in claims presented from that county alone as disclosed by a comparison of 1906 and 1907 payments. Through information received by this office it is probable that over \$30,000 was thus saved to the state and counties jointly during the year 1907 with a proportionate saving for 1908.

A rapid increase in bounty payments by the state in recent years is shown as follows:

General Report.

1903	\$12,699
1904	16,302
1905	16,520
1906	30,761
1907	25,534
1908	24,624

Notwithstanding some bounties were doubled by the legislature in 1907, a reduction occurred for the years 1907 and 1908, largely due to efforts of the department to secure correct bounty audits. During the six years named, the counties of the state paid to claimants the same amounts, making a total of \$252,880 paid by the state directly or indirectly for bounties during this period. Ch. 102, Laws 1907, provides that the same reward may be paid by the state as is paid by the county, leaving it optional for the county to fix a greater amount than that specifically mentioned, if desired. This option is subject to possible abuse without any resulting benefit.

The bounty payments for Michigan in 1907 amounted to \$3,877.50; for South Dakota \$8,924.90; and for Minnesota \$19,800.50. It thus appears that Wisconsin is paying larger amounts for bounties than any of the surrounding states. No legal discretion exists with the department for investigating claims and there is no authority for refusing audit when properly certified for payment. If further protection is to be afforded the state, scalps should be submitted here and provision made for securing expert opinion in cases of uncertainty.

A Federal Government report at hand (Forest Service Bulletin No. 72) states:

“Bounty fees, even when excessive, have proven ineffective in keeping down the wolves and the more intelligent ranchmen are questioning whether the bounty pays. A certain class of hunters and trappers receive most of the bounty money and drift to the section where the bounty is the highest.”

General Report.

The duty of protecting the state from mistakes or impositions is plain, and an expense of over a quarter of a million of dollars within six years is a justification for this inquiry into bounty payments and present methods of audit.

Agricultural Societies. Ch. 320, Laws 1907, provides that an amount equal to forty per cent. of certain cash payments made by agricultural societies shall be paid by the state to each society upon proper certification by its president and secretary. The Wisconsin law is more liberal than any other Western state in its provisions affecting state aid to county fairs. Under this law seventy-six societies received state aid in 1907, amounting to \$84,059.60. In a number of cases deductions were made by this department from the certified amount, but with a majority of societies the certificate of the president and secretary accompanied by tabulated reports was accepted without question and payments made thereon. Large entrance fees used to discount premiums, and other methods of swelling the amount of premium payments, whenever apparent, were disapproved. The certificate of one association, sworn to by its secretary, claimed state aid for \$1,680.88, whereas upon investigation by this department it appeared that a fraud upon the State had been practiced, false payments certified, and the amount due was \$917.64. The matter was thereupon presented to the Attorney General by this office and the secretary of the society upon prosecution plead guilty to falsifying the certificate and thereby attempting to defraud the state, and paid a fine of \$50.00.

The insignificance of the amount of the penalty compared with the fraud, suggests a more severe penalty for false certificates. The great majority of fair associations are carefully and legally conducted, but where so large an amount is expended by the state, based solely upon certificates presented to this office, the rights of the state cannot be fully protected against unintentional or wilful mistakes without some agency whereby actual examinations into the conduct of fairs can be had, when

General Report.

necessary. A reduction of several thousand dollars made by this department from the face of claims, certified against the state during the past year, justifies the employment by the state of an agent ready and competent to make official investigations when called upon to do so.

Advance Payments. A provision for quarterly payment of judges' salaries in advance has resulted in confusion of accounts in the department and duplicate demands for payment due to deaths and resignations prior to the expiration of the term for which payments had previously been made. Ch. 362, Laws of 1876, specifically prohibited any advance payments of salary. Section 171 of the Annotated Stats. of 1889 also prohibited advance payments to any officials of the state. The statutes of 1898 contain a provision of law exempting the salaries of judges, but all other advance payments are prohibited. In their notes to this section the revisors say:

"It is understood that the practice ever since the constitution was adopted has been to pay such salary quarterly in advance."

As a result of the law passed under the revisors' recommendation, a resignation or death of one of the judges, occurring immediately after the payment of the quarterly salary in advance, leaves doubtful the legal right to audit a successor's claim for services within the same term where the quarterly payment is retained by the judge resigning. Such advances resulting in requests for duplication of payments have recently been presented to this department. If the law permitting quarterly advance payments is to remain in effect it should further specifically authorize duplicate payments to the new judges so appointed to fill vacancies during the balance of the quarter, or else specifically prohibit more than one payment during the quarter.

The situation is further affected by an opinion received from the Attorney General, furnished at the request of this office. After advising that a new judge who made application for the

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last two months' salary of the quarter had no claim against the state, the opinion further says:

“At this time I am not prepared to say but that the State of Wisconsin might maintain an action against (the former judge) on the ground that it was an entire contract and he was paid in advance with the express or implied conditions that he perform the duties for the quarter covered by the salary, and there being a failure of consideration, the state could recover back.”

A further embarrassment is hereby presented by the possibility of the death of an incumbent during the quarter. An action if then proper, would have to be brought against the estate of the deceased to recover a voluntary payment made by the state, while a recovery of the full quarter's payment would be inequitable because the failure to perform the contract by the deceased was involuntary. Wisconsin is the only state where this provision exists, so far as ascertained, or where there is presented such peculiar complications in salary payments.

It is improbable that any official who would be affected by such proposed change in the law, will object to having judicial salaries placed upon the same basis as all other payments made by the state for services rendered.

In the legislative session of 1905 I strongly advocated the passage of bill No. 514, S., enacted into law as chapter 520, which increased the salaries of judges.

The present high standard maintained by the Wisconsin judiciary requires that commensurate salaries be paid by the state and if insufficient in any particular, they should be increased. It does not, however, warrant an unbusinesslike method of payment differing in character from all others, and which, under the Attorney General's opinion, presents unnecessary complications in case of death or resignation during the term.

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CORPORATIONS.

The corporation branch of the department now requires the constant service of two clerks and at different times during the year all the available force that can be spared is required to receive and tabulate reports. The domestic corporations authorized to do business within the state on June 30, 1908, numbered approximately 9,000, and the foreign corporations numbered 535. 1,900 domestic companies and 185 foreign corporations filed articles in this office during the biennial period.

The receipts from filing of articles and amendments to articles of domestic corporations for the two years ending June 30, 1908, were \$468,399.00. The receipts from foreign corporations for the same period were \$20,672.96. In addition to the amount so paid, \$14,324.85 was paid for penalties and forfeitures in 1907 and 1908, and \$2,000 for rescinding 80 forfeitures, making the total corporation receipts for 1907 and 1908, \$505,396.81. Of the amount paid for penalties only \$1,535.00 was paid during the past year or approximately 11% of the penalty collection for the two years.

The legislature of 1905 by chapter 507 provided that these penalties should be imposed upon every profit sharing corporation failing to file an annual report within the time therein provided. No discretion was vested in the department for examining into the excuses offered by the corporations. The tabulation of reports and collection of penalty fees under the peculiar provision of law permitting reports for 1905 and 1906 to be filed prior to March 1, 1907, resulted in some complications, but in 1907 a strong effort was made by this office to prevent the imposition of such penalties and forfeitures, by sending out frequent notifications to delinquent corporations. This was in the belief that the purpose of the statute was to secure reports and not intended to be a means of profit to the state from the collection of such penalties. The notable decrease of 89% in penalties in 1908 and a promptitude in filing reports, resulted from such efforts.

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Under present laws different corporations are required to make reports to the State Treasurer, Commissioner of Labor and Statistics and to this department, occasioning a multiplicity of reports, confusing to the corporations and resulting in unjust penalties in many cases. This is particularly true of small telephone lines and creamery companies that are maintained by a few patrons on the mutual plan. It is suggested that the purpose of the law would be served if the legislature systematized and reduced the number of reports now required to be furnished and made such legal exemptions from furnishing reports as would be found advisable upon more complete inquiry into the character of corporations affected.

NOTARIES PUBLIC.

On June 30, 1907, the notaries of this state numbered 7,060 and on June 30, 1908, the number had increased to 7,149. Certificates issued are for a period of four years making an average of 1,776 for each year. In the reports of many secretaries of state received by this department a full list of notaries is furnished, together with a list of all corporations doing business within the state. Under present statutory limitations such names cannot be furnished in this report.

MOTOR VEHICLES.

The motor vehicle department now occupies a large portion of the time of two clerks and is rapidly growing in importance. On June 30, 1907, there had been issued by the state 3,558 certificates and number plates, apart from over 400 separate transfers or assignments. On June 30, 1908, the number had reached 5,271, showing an increase of nearly 50% during the year. The expense to the state in carrying on this work, including the cost of number plates, clerk hire, stationery, etc., is greater than the present motor vehicle receipts and warrants an increase in the charge for certificates, including number

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plates, to \$2.00 for each motor car. In order that a complete check may be had upon the machines and knowledge of the owners thereof to comply with the intent of the statute and to further meet the expense of caring for this work, it is recommended that a license fee of \$1.00 for each car be paid each year, which is a less sum than is paid in many other states. The term of such license should end upon the first day of January in each year, thereafter, the same as all other licenses issued by the department. Such legislation will cause this branch of the work to become self-supporting, as it ought to be in fact. It will further improve the method of tracing machines in case of transfer and conform to the laws of other states.

ELECTION FORMS.

Repeated requests have been made of this department to have the names of candidates for national delegates and judicial positions, certified to county clerks in alphabetical order or in reverse form, depending upon the interests of a particular candidate. These requests are based upon the general belief that priority upon the election ballot gives an advantage to the first named candidate. A method of alternating names of candidates on primary ballots has been adopted in other states and the proposition of accepting the Minnesota method was considered by the legislature of 1903. The plan was then rejected by reason of the additional expense involved and question raised as to its relative importance. The requests and protests made for and against the arrangement of candidates' names ought not to be left to the determination of this department. Any advantage could be obviated by a law providing that the Secretary of State send to each county clerk the names of all nominees for elective positions that have been filed in his office, certifying alphabetically to the first county or the first assembly district as might be determined, and thereafter alternating the names in each subsequent district or county. This would not entail any ad-

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ded expense except in several of the counties and there only to a slight degree, and it would insure equal rights of position and equalize any percentage of votes which might otherwise be affected by an alphabetical arrangement of the ticket. Other methods for correcting this unjust advantage have been adopted in Minnesota.

The returns on file show that the primary law can be further strengthened by requiring a declaration of party affiliation before or at the primary or by providing that party nominees for each separate office must jointly receive a certain percentage of the party vote cast at general elections, in order to warrant certification of a party nominee for that office.

Such an amendment would help preserve party lines and largely prevent political interference in the party primary by members of an opposing party.

The present law affecting publicity of campaign expenses by providing for filing of statements in this office does not fully meet the purpose of the statute. To be effective, some limit should be placed upon the expenditures. Such laws exist in other states and a bill to that effect was proposed at the last legislative session. Unless unconstitutional, an effective limitation would be appreciated by candidates as well as by electors.

Statements of election expenses as filed in this office are frequently indefinite and meaningless. Payments made to "sundry persons" and similar items are even more specific than other statements on file, indicating the slight value of expense statements and ineffectiveness of the present statute.

Section 11-7, Statutes 1898, provides that only five days shall intervene between the date of filing nomination papers and the certification of names by the state department to county clerks. It has been found extremely difficult to tabulate these data, procure printed forms and mail the same within the time provided by law. Two or more additional days would serve to insure accuracy and further improve the service.

Under the primary election law it is provided that congress-

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sional nominees shall obtain a certain percentage of the party vote, in a certain number of precincts, covering over one-half of the counties of the district, in order to authorize such names to be placed upon the ticket. These manifold conditions have prevented one or more congressional candidates from having their names certified because although a sufficient number of names were secured, the percentages in the different precincts did not comply with the law. A more simple distribution of petitioners should be provided in order to prevent injustice in such cases.

INHERITANCE TAX.

The income from this branch of the department is rapidly increasing and would be further increased by a complete enforcement of the law. The last legislature considered the proposition of paying an official \$5,000 annually to act under the jurisdiction of the Tax Commission in caring for the state's interests, in connection with the inheritance tax work. The bill failed and such duties, ostensibly conducted under this department are now largely performed under the direction of the Secretary, by the shipping clerk who receives such assistance as can be spared in tabulating reports and conducting correspondence with the different counties of the state.

If this important branch of the state's income is to remain under the jurisdiction of the department, provision should be made for one or more officials who can look after the collection of such taxes and aid the county judges of the state whenever deemed advisable to do so. Under present conditions the state is entirely dependent upon local officials or upon the Attorney General's department whenever facts are disclosed requiring an investigation.

The law gives only five per cent. of the collections from inheritance taxes to the counties of the state. The balance is turned into the state fund. Considering the local character of this work, the officials charged with its enforcement and the num-

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ber of counties from which such taxes are received, it would be an act of justice to give to the community wherein the deceased lived and where the collection is made, a more reasonable proportion of such tax. Moreover the state would profit by such an arrangement because local interest in securing a strict compliance with the law would be greatly increased by a more equitable division of the tax.

Section 13 of the law provides that the court may in its discretion appoint appraisers for inheritance tax purposes. Only about fifteen per cent. of the estates reported to this department have had such special appraisers appointed.

In all cases, before the estate is settled, reasonable notice should be served upon the state department of the time of settlement and a copy of the inventory made by the regular appraisers should be sent to this office as soon as it is prepared.

Under the law, no lock boxes of decedents in any part of the state can be opened and examined without the permission of the Secretary of State. No provision is made for the expense of examining the boxes by a representative from this department. If any responsibility attaches to such opening of boxes on the part of the department, some method should be provided authorizing the actual expense of attendance incurred, otherwise some local officer should be directed to perform this duty.

The law should further provide that reports of recent transfers filed with registers of deeds be secured by the state at legal rates upon demand, whenever deemed necessary, in order to determine what transfers, if any, have been made of the decedent's property which would be subject to taxation.

Every domestic corporation should be required to notify the State Department of any transfers of stock made by foreign executors and administrators or by trustees of stock held in the names of deceased stockholders in the corporation.

The importance of this branch of the state's revenues is evidenced by the fact that there was collected from such taxes during the biennial period \$642,111.71 and turned over to the State Treasurer under authority of law.

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COMPILATION OF LAWS.

According to legal requirements in specific cases and past practices in others, this department has compiled in pamphlet form, different state laws to meet the public demand. This is in addition to the regular compilation of session laws which has also been prepared under the direction of the legislature. All this work has been performed without any extra expense to the state, and although no specific authority appears to exist for the compilation of laws affecting private corporations, foreign and domestic, notaries public, municipal laws, etc., they have been revised to date and issued as heretofore. For the convenience and information of the general public, specific authority to perform this service whenever practicable to do so, ought to be granted by law.

BLUE BOOKS.

Approximately over one thousand applications for blue books of 1907 have been received by this department from people throughout the state, many of whom required the same for purposes of study and investigation. In addition thereto applications have been received from outside the state by those who desire the book for statistical purposes. The allotment in Minnesota is 50 copies to each legislative member with a total edition of 20,000; the balance is for general distribution, whereas the Wisconsin law allots 250 copies to each member and only 200 copies to this office for general distribution. It would greatly serve the general public if the number of books furnished the department was increased to one thousand copies or more, to meet this legitimate demand.

LAND OFFICE RECORDS.

The duties of the land office are now largely confined to preparing applications for loans from the trust funds and furnishing

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certified copies of records, signed by the Secretary of State. It is suggested that the duties of that office, together with the present employes be transferred to some department of the state that may give supervision to the work subject to the authority of the Commissioners of Public Lands. The Secretary of State is now required by law to annually certify to the correctness of hundreds of copies of records kept in the land office, in another part of the capitol building, and by employes who are not under the direct supervision of this department. These certificates should be made by an official who can supervise the work and have personal knowledge of facts certified to from the land office records.

PUBLIC PRINTING.

A large item of expense to the state that occasions frequent inquiry is the cost of public printing. This service for years past has been performed by the Democrat Printing Co. of this city, the lowest bidder under the law. A constitutional provision requires the printing to be done at the seat of government. The maximum rate fixed by statute is in excess of any known payments that have been made either privately or publicly, and the discount of sixty-two per cent. from maximum legal rates in the printing contract for 1907 and 1908 average about thirty per cent. higher than the contract rates for 1905 and 1906 between the state and the successful bidder. The new contract let by the commission for 1909 and 1910 is sixty-three and one-third per cent. below the maximum legal rate and slightly lower than the last preceding contract. The cost of state printing during the past six years is as follows:

1903	\$45,738.21
1904	62,039.32
1905	48,433.55
1906	83,194.77
1907	88,455.22
1908	128,339.12

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The rapid increase in cost to the state appears to be occasioned by large quantities of printing furnished to the different branches of the state government as evidenced by printing orders issued according to law. The reports and other printing permitted under the law have apparently increased over one hundred per cent. within the past six years. Under present conditions the state work has been handled by the state printer in a satisfactory manner to the commissioners, and the contract prices appear to be reasonable compared with trade prices for similar work, but the large quantities of printing ordered, forms a very large item in the expenditures of the state, frequently congests the work at the printing office and often precludes early delivery.

Over one hundred tons of waste paper were sold by the Superintendent of Public Property during the fiscal years of 1907 and 1908. A large portion of the waste paper consisted of old pamphlets, books and other public documents that were condemned and ordered sold under authority of law.

The annual reports of one department covering 1905 and 1906, according to the records in this office contained 5,777 pages and cost \$9,537.91. Subsequent reports have largely increased in cost and size with proportionate charges for express and other carriage.

Thirty-five hundred copies of a report of the branches of the State Department for the same period, limited by law to 500 pages, cost \$1,341.92. Without minimizing the important work performed by any other department it may be questioned whether the reports mentioned covering the same period, should necessarily reach eleven times the length prescribed for reports from this office.

In explanation of the printing bills for 1907 and 1908 it further appears that one item consisted of 1,600,000 copies of resolutions and bills costing \$18,545 for legislative purposes. This was partially occasioned by the extraordinary length of the session. While the force of legislative employees in fifteen

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years or from 1893 to 1907 inclusive, decreased from 227 to 90, the amount of printing largely increased.

Members of the legislature have, in some cases, refused to accept boxes of miscellaneous documents sent out by the Superintendent of Public Property even after the freight had been prepaid by the state. Other instances have occurred where such boxes have remained unopened or the contents left practically undistributed.

These facts may in part suggest a means of lessening the expense entailed for state printing while in other directions a cursory examination of the printing bills indicates the legislative pruning knife could profitably be directed toward the amount of printing now authorized by law.

The situation would further justify the employment of a capable official under the supervision of the Printing Commission, whose duties would include the arrangement of printing jobs and the preference to be given the same, the character of work to be performed and such other duties as might be designated by the Commission. Under present conditions no authority exists for a systematic arrangement of work presented to the state printer and no sufficient amount of help has been furnished this office for the proper performance of such work, if authorized.

During the past two years the total printing bills of the state amounted to \$271,044.19, of which amount \$54,250.00 was paid for paper supplies. The Commissioners of Public Printing are required under sections 305 and 312 of the statutes of Wisconsin to purchase paper for such use from public bidders. They can only estimate approximately the quantity of paper to be used within the period and cannot determine with certainty the particular amounts required for each separate kind of paper now used by the different bureaus and departments of the state. To carry an unnecessarily large stock of paper, to meet all emergencies, would require large storage facilities, loss of interest on money invested, and has other objectionable features. Dur-

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ing past years, purchases of stock appear to have been made by the Printing Commission to supply such emergencies and until new bids could be furnished to the state, on the theory that state business cannot be stopped for a month or more in order to secure some particular kind of paper. Such purchases have been for comparatively nominal amounts and at or below trade prices. Power to make emergency purchases at not to exceed market prices would give the Commission legal authority to meet such demands.

RECEIPTS AND EXPENDITURES.

Section 1069a provides that the Governor, Secretary of State and State Treasurer may remit the levy of any state tax whenever it is found necessary or desirable to do so. Presumably this authority was given in order to prevent needless tax levies and any unnecessary accumulation of moneys in the general fund.

Practically all the funds collected by the state for its expenses are derived from the taxes received from the railroads, express, telephone, telegraph, fire and life insurance companies, inheritance taxes, incorporation fees, etc., as is more fully set forth in the detailed report hereto attached.

The only state tax levy authorized by law, aside from that for state capitol purposes, is the law which provides for the support of the public school system.

Large receipts from the National Government and railway back taxes increased the general fund to such an extent that the commission under authority of law remitted all state taxes for the year 1906, excepting \$643,680 which was one-half of the common school tax. In other words after paying all the expenses of state government out of the general fund, the state in addition thereto paid back to the different counties in 1907, \$1,674,475, or \$1,030,795 more than it received from them.

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When the commissioners met in 1907 it was found from estimates of receipts and expenditures submitted by this department that the extraordinary gift from the state treasury to the counties of the state made it undesirable to remit any of the school taxes for the ensuing year and the state tax levy was left as follows:

For Graded Schools	\$120,000
For Free High Schools	125,000
For University	644,657
For Normal Schools	230,000
For Common Schools	1,379,410
Interest on State Indebtedness	157,570
	<hr/>
Total	\$2,656,637

The commission at its meeting in 1907 entirely remitted the \$450,000 tax levy authorized by law for building the new state capitol which is additional to the \$150,000 direct annual appropriation from the general fund, authorized for such purpose.

The total taxes collected in the state by all municipalities for 1907 were approximately \$28,000,000, of which the school tax levy of \$2,656,637 was the only tax levy for state purposes. This is less than ten per cent. of the total amount of taxes and, as approximately two-thirds of this latter amount was directly repaid to the counties, the remaining portion of school taxes collected and indirectly repaid, amounted to less than four per cent. of the total taxes collected in the state.

From the foregoing it will appear that the expenses of managing state institutions and building the new capitol are being paid out of the present income and that the state serves as a clearing house for the equalization and distribution of school taxes.

TRUST FUNDS.

From 1866 to 1886 the state borrowed from the school trust funds \$2,251,000, paying interest therefor at the rate of seven

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per cent. per annum. The state is still indebted to these trust funds to the amount of \$2,251,000 and pays annually \$157,570 interest to such funds, or at the rate of seven per cent, as fixed at the time the loan was made. On all other loans of trust funds made by the land commissioners the rate of interest paid is three and one-half per cent., or just one-half the rate paid by the state to such funds. No injustice exists under present conditions because the trust fund income is directly applied to the support of schools and to this extent relieves the necessity of making direct appropriations from the general fund for school purposes. However, the policy is no longer necessary and the proposition, from a business standpoint, of paying from one state fund to another, double the legal trust fund rate of interest is absurd, even though the money is practically turned from one pocket into another.

This strange situation can easily be remedied by authorizing the commission to transfer available surplus funds from the general fund to the trust funds in order to pay these loans whenever the funds in the State Treasury warrant such transfer, the same as though a remission of taxes was otherwise declared. By such means the trust funds can be eventually replaced and the present anomaly in business methods will be avoided without further action on the part of the state.

The tabulated estimate of state expenditures and receipts for 1909 and 1910 is attached hereto. From such statement it appears that the estimated expenses for 1909 will be \$5,718,084 and for 1910 \$5,170,175. The estimated receipts for these years with treasury balances carried forward are \$6,830,361 for 1909 and \$6,863,247 for 1910, leaving an estimated balance in the State Treasury on June 30, 1910, of \$1,693,072. However, this estimated surplus is subject to all appropriations which may be made by the next legislature for special purposes and for which no estimate can be offered.

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OFFICE CHANGES.

Since January 7, 1907, nine new appointments, eight promotions, one discharge and four resignations have occurred in this office. Of this number only two changes were involuntary. As far as possible all were made in accordance with civil service regulations. Threatened legal opposition to the removals made and the experience of another state officer who has been repeatedly obliged to appear in court at his own expense to defend his official action, all serve to show the absurdities to which the civil service law has been carried. Any law which compels a state official at his own expense to appear in court and necessitates convincing a petit jury of the incompetence or insubordination of an employe, before a discharge becomes effective, is detrimental to the service, unjust to the officer clothed with responsibility, and should be corrected.

The state is protected against political favoritism by the requirement that all appointments be made from a certified list furnished by the commission, and no private or public business will be served by holding officials to the law as interpreted by the court. The commission is no better able to pass upon certain essential qualifications than the state official, and additional exemptions should be made by law where the commission fails to act under the authority supposed to be exercised. The duties of chief clerk of the State Department, for instance, include the handling of all office receipts, approximating a quarter of a million dollars annually. Another duty imposed upon him is the detail work of auditing over \$8,000,000 of expense vouchers and pay-rolls each year. In other ways this position is one of extreme confidence and responsibility, requiring careful judgment and qualifications that cannot be determined by competitive examinations.

The Civil Service Board, after public hearings, refused to exempt this position from the provision of law, notwithstanding, Wisconsin is the only state wherein such position is subjected

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to civil service examinations. The resulting injustice to a state officer who is compelled to accept for this important position an assistant recommended by civil service commissioners, whose own qualifications and sense of responsibility must be subject to limitations, requires no argument. The position should be exempted by law.

The office force should be increased to meet the needs of the department, the employment to occur only when the duties require additional help. The loss of one special clerk serving under Chapter 433, Laws 1901 leaves the present force practically the same as it was ten years ago, although the work has more than doubled during the interim.

It is appreciated that tabulations of receipts and disbursements are dry reading and often fail to convey a clear understanding of the subjects under consideration, and for this reason these general remarks are offered in addition to the statistical information contained in the remainder of the report. They are not presented in a spirit of criticism of present laws or practices but in the belief that some of the suggestions may indicate to the legislature minor changes in the law that will tend to improve the state service so far as the duties of this department are concerned.

JAMES A. FREAR,

Secretary of State.

Dated Madison, Wis., July 1st. 1908.

GENERAL STATEMENT.

Showing balances, receipts and disbursements for the fiscal years ending June 30, 1907, and June 30, 1908.

Funds.	Balance June 30, 1906.	Receipts for year ending June 30, 1907.	Receipts for year ending June 30, 1908.	Total balance and receipts.	Disbursements for year ending June 30, 1907.	Disbursements for year ending June 30, 1908.	Total disbursements for period.	Balance June 30, 1908.
General Fund.....	\$1,225,992 26	\$5,122,344 17	\$5,750,778 83	\$12,099,115 26	\$5,634,655 70	\$5,308,167 64	\$10,942,823 34	\$1,156,291 92
School Fund.....	4,982 62	292,952 43	299,619 18	597,554 23	242,704 42	349,851 52	592,555 94	4,998 29
School Fund Income.....	176,731 66	1,678,964 86	1,770,518 35	3,626,214 87	1,674,487 93	1,772,285 65	3,446,773 58	179,441 29
University Fund.....	5,223 70	14,514 09	14,517 75	34,255 54	17,500 00	16,300 00	33,800 00	455 54
University Fund Income.....	26,594 97	1,365,261 00	1,415,543 22	2,807,399 19	1,366,315 21	1,341,109 12	2,707,424 33	99,974 86
Agricultural College Fund..	1,100 61	23,805 38	38,368 31	63,274 60	24,000 00	38,700 00	62,700 00	574 60
Agricultural College Fund Income.....		13,319 36	13,064 52	26,383 88	13,319 36	13,064 52	26,383 88	
Normal School Fund.....	20,572 34	159,581 37	130,536 73	310,690 44	178,700 00	130,840 00	309,540 00	1,150 44
Normal School Fund Income	67,293 08	414,591 58	585,961 57	1,067,846 23	393,016 17	583,230 67	976,246 84	91,599 39
Allotment Fund.....	956 54			956 54				956 54
Calumet & Manitowoc Co's Ind. Fund.....	281 45			281 45				281 45
Drainage Fund.....	153 49	36 05	32 90	227 44				227 44
Delinquent Tax Fund.....	209 75	153 30	160 03	523 08	160 86	153 30	314 16	208 92
Deposit Fund.....	10,313 83			10,313 83				10,313 83
Hunting License Fund.....	18,123 39	98,256 97	102,891 84	219,302 20	90,561 42	85,322 74	175,884 16	43,418 04
Indemnity Fund.....	1,400 74			1,400 74				1,400 74
Menomonee Indian Reserva- tion Trespass Fund.....	9,548 10			9,548 10				9,548 10
Oil Inspection Fund.....		31,611 41	31,612 07	63,223 48	31,611 41	31,612 07	63,223 48	
State Fire Marshal Fund...			37,459 84	37,459 84		18,257 40	18,257 40	19,202 44
Redemption Fund.....	151 92			151 92				151 92
State Board Medical Exam- iners Fund.....	950 42			950 42	950 42		950 42	
State Insurance Fund.....	17,997 79	19,482 13	20,399 25	57,879 17	37,180 00	20,696 90	57,876 96	2 27
Wisconsin Ry. Farm Mort- gage Land Co. Fund.....	4,415 67			4,415 67				4,415 67
University Trust Funds.....	8,725 34	16,285 47	9,321 84	34,332 65	22,211 30	11,909 89	34,121 19	211 46
University Trust Funds In- come.....	3,453 72	3,283 75	7,220 35	13,957 82	4,028 82	6,349 46	10,378 28	3,579 54
Forest Reserve Fund.....	4,284 83	103,982 73	22,607 46	130,875 02	310 57	61,180 23	61,490 80	69,384 22
Portage Levee Fund.....	2,735 43			2,735 43	1,838 32		1,838 32	897 11
Total.....	\$1,612,201 65	\$9,358,456 05	\$10,250,614 34	\$21,221,272 04	\$9,733,551 91	\$9,789,031 11	\$19,522,583 02	\$1,698,689 02

General Fund.

GENERAL FUND.

This fund embraces all the revenues of the state applicable to the payment of the ordinary expenses of state government. The sources from which it is derived are: A general fund tax, a tax on railroad, telegraph, telephone, street railway, electric light and insurance companies; a tax on legacies and civil actions; peddlers' licenses, and fees received from the various state departments, etc.

The expenditures therefrom are authorized by permanent and temporary appropriations, and by the several laws requiring the secretary of state to audit accounts.

A statement of the transactions of this fund will be found in detail under appendix A of this report.

Receipts and disbursements during the two fiscal years have been as follows:

RECEIPTS.	1907	1908
Tax from counties:		
Interest on certificates of indebtedness		157,570 00
Free high schools		125,000 00
Graded schools		120,000 00
Suit tax	\$6,741 00	\$6,944 00
From counties for charitable and penal institutions	281,918 40	293,473 87
Inheritance tax	396,458 39	245,653 32
Railroad companies	2,673,771 12	3,265,676 73
Palace and sleeping car companies.....	5,303 96	5,343 28
Freight line companies	2,964 84	3,315 54
Express companies	9,136 90	9,344 39
Street railway and electric light Co's....	22,793 43	22,207 31
Telegraph companies		45,207 45
Loan and trust companies	9,638 49	9,915 38
Plank road companies	277 99	173 39
Boom and improvement companies.....	289 55	252 85
Fire insurance companies	164,143 08	174,225 52
Accident, surety, etc. companies.....	20,218 98	27,396 20
Life insurance companies	426,501 88	392,843 14
Telephone companies	31,836 53	36,628 89
Charitable and penal institutions	156,359 66	148,068 85
University fund income, temporary transfers. Chap 14, Laws (Special session) 1905 and Chap. 428, Laws 1907, returned	240,000 00	250,000 00
Miscellaneous	673,989 97	411,538 72
	5,122,344 17	5,750,778 83

General Fund.

DISBURSEMENTS.

	1907	1908
Executive Department	13,521 72	13,738 47
State Department	48,255 70	44,177 83
Treasury Department	21,572 51	19,744 93
Attorney General's Department	13,905 43	20,813 94
State Superintendent's Department	40,460 86	43,066 94
Insurance Department	23,391 29	30,263 04
Railroad Commissioner's Department	11,281 95	
Railroad Commission of Wisconsin	35,314 84	65,683 51
Tax Commission	44,163 07	51,470 70
Land Commissioner's Department	6,945 34	10,064 55
Banking Department	20,307 10	21,672 30
Bureau of Labor Statistics	36,163 49	41,055 51
Dairy and Food Commissioner's Department		
	37,076 27	42,290 37
Supreme Court	53,146 31	59,775 26
State Law Library	7,271 70	11,530 14
Circuit Courts	108,068 33	153,001 97
Civil Service Commission	9,798 38	11,426 35
Board of Health	9,112 78	15,643 49
State Veterinarian and Live Stock Sanitary Board		
	36,388 85	65,531 57
State Treasury Agent	5,598 53	4,716 12
Fish and Game Department	3,195 42	5,073 51
Oil Inspection Department	271 20	147 12
Superintendent of Public Property Department		
	128,721 68	144,506 02
Board of Forestry	10,110 99	10,889 95
Adjutant General's Department	110,706 08	114,296 49
Quartermaster General's Department	30,374 64	34,347 25
State Historical Society	33,138 31	38,169 04
Free Library Commission	34,697 62	35,287 52
Geological and Natural History Survey	19,539 70	25,636 60
Grain and Warehouse Commission	3,219 93	3,500 00
State Board of Agriculture	15,474 39	80,837 96
Board of Control	21,803. 92	24,865 74
Board of Immigration		6,324 67
Charitable and penal institutions	919,441 46	1,266,822 19
Wisconsin workshop for blind	8,007 38	6,558 00
Wisconsin Veterans' Home	115,282 40	113,536 48
Wisconsin Industrial School for Girls	2,523 98	11,233 11
Maintaining chronic insane in county asylums	433,412 09	434,715 30
Maintaining acute and chronic insane	57,855 89	62,205 10
Deaf mute instruction in cities	34,205 88	39,480 85
Reporting criminal statistics	40 80	31 20
Prevention of San Jose scale	537 79	857 24
Inspector of apiaries	533 21	577 36
Academy of Sciences, Arts and Letters	592 66	2,036 85
Tuberculosis Commission	87 91	
Commission of Public Printing	875 28	225 07
Memorial Hall	141 54	146 18
State Board of Arbitration	350 14	853 54

General Fund.

	1907	1908
State Board of Canvassers	254 40	213 40
State Bar Examiners	1,428 55	1,429 66
Wisconsin Feathered Stock Ass'n		338 10
Wisconsin State Poultry Ass'n.....	200 00	416 60
Eastern Wis. Poultry and Pet Stock Ass'n		34 29
Wis. Dairymen's Ass'n.....	5,620 89	3,742 96
Western Wis. Poultry Ass'n.....		74 10
Wis. Cranberry Growers' Ass'n.....	250 00	250 00
Wisconsin Tobacco Growers' and Dealers' Ass'n.		300 00
Governor's Contingent Fund.....	1,500 00	2,000 00
Wisconsin Buttermaker's Ass'n.....		600 00
Wisconsin Archeological Society.....	671 06	353 13
Bounty on Wild Animals.....	25,534 00	24,624 00
Inter State Park Commission.....	451 76	12,304 71
State Park Board.....		700 00
Wisconsin Cheesemakers' Ass'n.....	948 39	1,047 98
Wisconsin Horticultural Society.....	7,314 69	9,245 08
East. Wis. Firemen's Ass'n.....		300 00
Washington and Ozaukee Co. and North Milwaukee Firemen's Ass'n.....	75 00	
Wisconsin State Firemen's Ass'n.....		1,000 00
Andersonville Monument Commission...	9,819 11	1,337 66
Badger Firemen's Ass'n.....		75 00
Vicksburg Monument Com.....	14,823 87	3,481 76
Vicksburg National Military Park Com..		36 82
Claims Against United States Government	3,001 57	3,879 54
Dewey Monument Commission.....		4,702 37
County Agricultural Societies.....	82,595 45	85,740 48
Waterways Commission.....		5,957 74
Census of 1905.....	9,057 24	
Board of Medical Examiners.....		39 62
Making Statement of Sales of Real Estate	1,339 24	1,459 53
Tax Title Lands Purchased.....		751 32
Capitol Building Commission.....	62,719 95	406,701 34
Commissioners of Fisheries.....	40,575 17	57,051 55
Common Schools.....	951,409 72	308,109 36
State University.....	1,083,847 74	457,522 82
Normal Schools.....	338,403 39	259,337 41
County Training Schools for Teachers....	27,361 78	35,433 98
Manual Training in High Schools.....	5,000 00	5,000 00
Agricultural Experiment Ass'n.....	1,715 50	2,763 08
County Schools of Agriculture and Domes- tic Economy	8,000 00	8,000 00
Teachers' County Institutes.....	8,999 24	9,000 00
Free High Schools.....	97,541 60	122,481 01
Graded Schools.....	71,000 00	71,500 00
Mining Trade School.....		21,701 97
Re-assessment proceedings	1,770 67	
Compiling and Publishing Town Laws....		3,710 97
Public Documents.....	913 74	1,802 96
Review of Assessments.....		4,702 51
Superintendents of County Asylums.....	91 57	
Disbarment proceedings		1,782 13
Miscellaneous	37,942 72	62,529 00

General Fund.

Legislative:	1907	1908
Senate, salaries and mileage.....	17,469 90	
Assembly, salaries and mileage.....	53,601 50	
Senate, chief clerk's department.....	14,507 00	2,095 00
Senate, sergeant-at-arms' department..	6,456 00	892 00
Assembly, chief clerk's department....	17,434 00	3,084 00
Assembly, sergeant-at-arms' department	8,648 00	1,262 00
Printing	12,122 38	24,884 94
Postage	1,490 50	750 50
Telegrams		7 08
Contesting election.....	620 80	
Legislative Visiting committee.....	450 00	
Expert actuaries, etc.....	2,000 00	626 25
Legislative chaplains, special session 1905	33 00	
Legislative chaplains, regular session 1907	27 00	681 00
Blue Book	471 95	23,621 40
Publishing General Laws.....		54,600 00
Publishing local laws.....	3 00	175 60
Insurance Investigation committee.....	28,197 93	1,094 60
University Investigation committee....	2,057 99	
	5,634,655 70	5,308,167 64

School Fund.

SCHOOL FUND.

The School Fund is composed of:

1. Proceeds of lands granted by the United States for support of schools.
2. All moneys accruing to the state by forfeiture or escheat.
3. All penalties for trespass upon the school lands.
4. All fines collected in the several counties for breach of penal laws.
5. All moneys paid as an exemption from military duty.
6. Five per cent. of net proceeds of sales of United States public lands.

The number of acres of unsold land, the proceeds of which are applicable to this fund, is 15,649.

The principal of this fund is \$3,845,529.30.

The cash receipts and disbursements during the two fiscal years have been as follows:

RECEIPTS.

	1907	1908
Fines from counties.....	46,713 34	48,822 47
Loans	49,786 78	56,753 45
Bonds	42,250 00	25,400 00
Escheated estates	886 89	1,177 39
United States, 5 per cent. net proceeds of sale of public lands.....	693 54	775 89
Sale of lands.....	11,811 00	15,025 70
Dues on certificates of sales.....	2,702 25	1,270 90
School district and individual loans.....	138,108 63	149,893 38
Gilbert, F. L., attorney general, Western Union Telegraph Co., failure to file articles		500 00
	292,952 43	299,619 18

DISBURSEMENTS.

School district loans.....	216,305 00	285,754 90
Roberts, Griffith, Chap. 148, L. 1903.....	1,399 42	
Loans	25,000 00	61,000 00
Escheated estate, refund.....		3,096 62
	242,704 42	349,851 52

School Fund.

PRODUCTIVE FUND.

The amounts of productive school fund were as follows:

	1907	1908
Certificates of indebtedness.....	1,563,700 00	1,563,700 00
Total dues outstanding on certificates of sales	10,013 42	8,705 52
School district individual and Racine city loans	1,195,919 99	1,331,781 51
Bonds of counties:		
Ashland	20,000 00	20,000 00
Bayfield	44,000 00	34,000 00
La Crosse.....	1,000 00	1,000 00
Bonds of cities:		
Durand	21,800 00	21,000 00
Wauwatosa	13,000 00	12,000 00
Grand Rapids	55,000 00	54,000 00
Ashland	25,000 00	25,000 00
Chilton	7,600 00	7,600 00
Columbus	25,000 00	25,000 00
Elroy	7,000 00	7,000 00
Eau Claire	30,000 00	30,000 00
Superior	272,000 00	272,000 00
Boscobel	6,000 00	5,500 00
Tomahawk (city hall).....	6,400 00	5,600 00
Oconomowoc	9,500 00	9,500 00
West Bend	6,000 00	6,000 00
Mondovi	15,800 00	15,200 00
Milwaukee (school)	50,000 00	40,000 00
Bonds of villages:		
Westby	1,800 00	1,500 00
Highland	2,000 00	1,600 00
Bonds of towns:		
Chilton	17,400 00	17,400 00
Loans to counties:		
Brown	17,400 00	13,050 00
Chippewa	17,684 16	15,157 84
Oneida	6,000 00	4,000 00
Trempealeau	44,000 00	39,000 00
Richland	16,000 01	14,666 68
Portage	20,000 00	10,000 00
Ashland	26,666 65	23,999 98
Grant	18,436 60	15,802 80
Loans to cities:		
Chippewa Falls	2,000 00	1,000 00
Green Bay	5,000 00	
Menasha	6,000 00	5,000 00
Oconto	37,250 00	33,000 00

School Fund Income.

Madison, B. of E.....	21,000 00	12,000 00
Waupaca	1,500 00	
Mineral Point	26,000 00	25,000 00
Madison	25,000 00	25,000 00
Whitewater		3,000 00
Sturgeon Bay		15,000 00
Loans to villages:		
Viola		9,000 00
Loyal		17,000 00
De Forest		10,000 00
Blanchardville		7,000 00
Loans to towns:		
Florence, B. S. D., Florence Co.....	2,100 00	1,400 00
Sugar Camp and Pine Lake, Oneida Co.	560 00	400 00
Superior, Douglas Co.....	21,600 00	19,800 00
Bergen, Marathon Co.....	600 00	300 00
Morse, B. S. D., Ashland Co.....	6,400 01	5,866 68
	<u>3,727,130 84</u>	<u>3,840,531 01</u>

SCHOOL FUND INCOME.

The interest received on school fund investments, and on the principal due on sales of school lands, and the tax provided by Section 1072a of the Wisconsin Statutes of 1898, as amended by Section 20, Chapter 351, Laws of 1899, and Chapter 313, Laws 1903, constitute the school fund income. The receipts and disbursements during the two fiscal years have been as follows:

	1907	1908
*Tax, Chap. 313, Laws 1903.....	643,680 00	1,379,410 00
Interest on school district loans and land certificates	38,868 98	41,611 36
General Fund, interest on certificates of indebtedness	109,459 00	109,459 00
General Fund, remission of one-half of tax 1906	643,680 00	
Interest on bank deposits.....	4,814 13	5,948 53
General Fund, Chap. 313, Laws 1903, less salary and exp. rural school inspector..	197,081 41	196,859 57
Refund of school apportionment.....	1,208 03	468 05
Interest on bonds and loans.....	40,173 31	36,761 84
	<u>1,678,964 86</u>	<u>1,770,518 35</u>

*One-half only of common school tax was levied in 1906.

University Fund.

DISBURSEMENTS.

	1907	1908
Apportionment to counties.....	1,674,475 39	1,772,282 14
Interest refunded	12 54	3 51
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	1,674,487 93	1,772,285 65
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UNIVERSITY FUND.

The proceeds of sales of lands granted by the United States to the support of the State University by acts of Congress, approved June 12, 1838, August 6, 1846, and December 12, 1852, form the University Fund. The principal of this fund is \$232,596.50.

The number of acres of unsold land is 245. The cash receipts and disbursements during the last two fiscal years have been as follows:

RECEIPTS.

	1907	1908
Dues on certificates of sales.....	153 00	190 00
Bonds	2,500 00	2,500 00
Loans	11,861 09	11,827 75
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	14,514 09	14,517 75
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DISBURSEMENTS.

Loans	17,500 00	16,300 00
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University Fund.

PRODUCTIVE FUND.

The amounts of productive university fund were as follows:

	1907	1908
Certificates of indebtedness.....	111,000 00	111,000 00
Total dues outstanding on certificates of sales	1,491 00	1,301 00
School district loans.....	10,016 68	9,125 02
Bonds of counties:		
La Crosse	9,000 00	9,000 00
Bonds of cities:		
Greenwood	2,000 00	2,000 00
De Pere	8,000 00	8,000 00
Stanley	2,500 00	
Loans to cities:		
Antigo	4,500 00	3,000 00
Sturgeon Bay	7,200 00	6,600 00
Rhineland	2,700 00	1,800 00
Madison, B. of E.....	4,400 00	3,300 00
New London	10,000 00	10,000 00
Rice Lake	4,500 00	4,000 00
Eau Claire, B. of E.....	10,000 00	9,333 34
Whitewater		10,800 00
Loans to villages:		
Thorp	3,000 00	2,375 00
Prairie Farm	1,828 75	1,567 50
Wonewoc	2,227 28	1,909 10
Benton	2,550 00	2,400 00
Argyle	14,000 00	13,000 00
Loans to towns:		
Newbold B. S. D., Oneida Co.....	600 00	300 00
Brule, B. S. D., Douglas Co.....	480 00	360 00
Hixon, Clark Co.....	750 00	500 00
Thorp, Clark Co.....	840 00	630 00
Green Valley, Shawano Co.....	1,400 00	1,050 00
Elcho, B. S. D., Langlade Co.....	1,000 00	750 00
Saxon, Iron Co.....	750 00	500 00
Grant, B. S. D., Rusk Co.....	800 00	640 00
Springbrook, Washburn Co.....	950 00	900 00
Laona, Forest Co.....	4,000 00	3,500 00
Lake, B. S. D., Marinette Co.....	1,800 00	1,600 00
Hiles, B. S. D., Forest Co.....	6,000 00	5,400 00
Enterprise Oneida Co.....		4,000 00
Casey, Washburn Co.....		1,500 00
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	230,283 71	232,140 96
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University Fund Income.

UNIVERSITY FUND INCOME.

This fund is derived chiefly from an annual tax levy, authorized by Section 390, Wisconsin Statutes, as amended by Chapter 322, Laws of 1901, Chapter 344, Laws of 1903, and Chapter 320, Laws of 1905, and from interest on university land certificates, loans; university fees, etc. The receipts and disbursements during the two fiscal years have been as follows:

RECEIPTS.

	1907	1908
Tax, Chap. 320, Laws 1905.....		644,657 00
General Fund, app. section 2, Chap. 320, Laws 1905, and sec. 3, Chap. 428, Laws 1907	200,000 00	137,774 76
General Fund, sec. 4, Chap. 428, Laws 1907		2,100 91
General Fund, temporary transfers, Chap. 14, Laws (Spec. Session) 1905, and Chap. 428, Laws 1907.....	240,000 00	250,000 00
General Fund, Agricultural Institutes....	12,000 00	20,000 00
General Fund, University Extension.....		20,000 00
General Fund, Washburn Observatory...	3,000 00	3,000 00
General Fund, transfer on account of tax not levied in 1906.....	607,085 00	
Agricultural College Fund Income, trans- fer of balance.....	13,111 67	13,038 27
University fees, farm sales, etc.....	224,871 90	257,125 01
United States, for agricultural college and experiment station.....	52,000 00	54,000 00
Interest on bank deposits.....	1,478 18	1,991 80
Interest on certificates of indebtedness...	7,770 00	7,770 00
Interest on bonds and loans.....	3,459 94	3,646 91
Interest on certificates of sales and school district loans	484 31	438 56
	1,365,261 00	1,415,543 22

DISBURSEMENTS.

University of Wisconsin.....	1,124,578 69	1,091,109 12
General Fund temporary transfers, Chap. 14, Laws (Spec. Session) 1905, and Chap. 428, Laws 1907, returned.....	240,000 00	250,000 00
General Fund, interest on temporary transfers	1,736 52	
	1,366,315 21	1,341,109 12

Agricultural College Fund.

AGRICULTURAL COLLEGE FUND.

The proceeds of sale of 240,000 acres of land granted by the United States to the state by act of congress, approved July 2, 1862, for the support of an institution of learning, where shall be taught the principles of agriculture and mechanic arts, form the Agricultural College Fund. The principal of this fund is \$303,558.61. The number of acres of unsold land is 40.

The cash receipts and disbursements during the last two fiscal years have been as follows:

RECEIPTS.

	1907	1908
Dues on certificates of sales.....	3,062 00	1,769 00
Sale of land	160 00	2 00
Loans	18,583 38	21,097 61
Bonds	2,000 00	15,500 00
	23,805 38	38,368 61

DISBURSEMENTS.

Loans	18,000 00	38,700 00
Bonds	6,000 00	
	24,000 00	38,700 00

Agricultural College Fund.

PRODUCTIVE FUND.

The amounts of productive agricultural college fund were as follows:

	1907	1908
Certificates of indebtedness.....	60,600 00	60,600 00
Total dues outstanding on certificates of sales	9,036 00	7,265 00
Bonds of counties:		
Eau Claire, (bridge).....	15,000 00	
La Crosse	30,000 00	30,000 00
Bonds of villages:		
Westby	2,500 00	2,000 00
Winneconne	6,000 00	6,000 00
Loans to counties:		
Forest	400 00	200 00
Iron	6,000 00	5,000 00
Barron	12,000 00	9,000 00
Kewaunee	20,000 00	20,000 00
Loans to cities:		
Antigo	700 00	
New London, B. of E.....	9,000 00	8,000 00
Sturgeon Bay, B. of E.....	250 00	
Wausau	30,000 00	27,500 00
Sturgeon Bay	6,000 00	4,500 00
Chetek	5,100 00	4,800 00
Menomonie	9,000 00	6,000 00
Greenwood	15,000 00	15,000 00
Neillsville	1,866 62	1,733 29
Elkhorn	24,000 00	22,285 72
Elkhorn, B. of E.....	11,000 00	11,000 00
Whitewater		16,200 00
Loans to villages:		
New Glarus	9,000 00	8,000 00
Westby	2,000 00	2,000 00
Loans to towns:		
Bayfield, Bayfield Co.....	2,000 00	1,500 00
Oconto Falls, Oconto Co.....	1,800 00	1,600 00
Crandon, B. S. D., Forest Co.....	1,500 00	23,500 00
Peck, Langlade Co.....	900 00	700 00
Manitowoc, Manitowoc Co.....	1,250 00	1,000 00
Maine, Outagamie Co.....	200 00	100 00
Saxon, B. S. D., Iron Co.....	750 00	500 00
Anson, Chippewa Co.....	1,300 00	
Hackley, Vilas Co.....	3,500 00	3,000 00
Wyoming, Iowa Co.....	3,000 00	2,500 00
Anderson, B. S. D., Iron Co.....	2,000 00	1,500 00
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	302,652 62	302,984 01
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Agricultural College Fund Income and University Trust Funds.

AGRICULTURAL COLLEGE FUND INCOME.

This fund is derived from interest on Agricultural College land certificates and loans, etc. The receipts and disbursements during the last two fiscal years have been as follows:

RECEIPTS.		
	1907	1908
General Fund, interest on certificates of indebtedness	4,242 00	4,242 00
Interest on certificates of sales.....	650 14	532 82
Interest on bank deposits.....	160 75	308 05
Interest on loans and bonds.....	8,266 47	7,981 65
	<u>13,319 36</u>	<u>13,064 52</u>

DISBURSEMENTS.		
	1907	1908
Interest refunded	207 69	26 25
University Fund Income, transfer.....	13,111 67	13,038 27
	<u>13,319 36</u>	<u>13,064 52</u>

UNIVERSITY TRUST FUNDS.

This fund is derived from bequests, donations and securities, given to the Regents of the University, the income from which is to be applied as stipulated by donors. The principal of this fund is \$81,851.46.

RECEIPTS.		
	1907	1908
University Trust Funds Income, transfers	1,170 10	3,051 29
Loans. dividends, etc.....	15,115 37	6,270 55
	<u>16,285 47</u>	<u>9,321 84</u>

DISBURSEMENTS.		
	1907	1908
Loans, etc.....	22,211 30	8,316 69
University Trust Funds Income, transfers		3,593 20
	<u>22,211 30</u>	<u>11,909 89</u>

University Trust Funds Income.

PRODUCTIVE FUND.

The amounts of productive university trust funds, exclusive of real estate, productive and non-productive, mining stock, copyright royalties, etc., were as follows:

	1907	1908
Woodard, Wm., loan.....	2,500 00	2,500 00
Adamson Catherine, loan.....	5,000 00	5,000 00
Carpenter, Michael, loan.....	6,000 00	6,000 00
Bowman Estate, loan.....	7,000 00	7,000 00
Ellickson, Andrew, loan.....	4,000 00	3,000 00
Jaquish, J. B., loan.....	850 00	
Cranefield, F., loan.....	500 00	400 00
Crandon Opera House, loan.....	1,500 00	
Jennison, Caroline, loan.....	5,600 00	5,600 00
Dane County Title Co., securities.....	10,000 00	10,000 00
Wisconsin Building Co., securities.....	2,500 00	2,500 00
Clarke, B. B., loan.....	8,000 00	8,000 00
Northern Hotel Co., bonds.....	5,000 00	5,000 00
Haack, Gustav, loan.....	200 00	200 00
Hassard, Wm., loan.....	1,000 00	1,000 00
Nelson, Chas., loan.....	5,000 00	5,000 00
Slightam, W. E., loan.....	3,000 00	2,000 00
Winden, Guida and Grace.....	6,000 00	6,000 00
Roffers, Wm. and Henry.....	3,700 00	3,700 00
Yderstad, Jacob, loan.....	740 00	740 00
Fitzgibbons, W. A.....		8,000 00
	<u>78,090 00</u>	<u>81,640 00</u>

UNIVERSITY TRUST FUNDS INCOME.

RECEIPTS.

	1907	1908
Interest on loans and investments, etc....	3,283 75	3,627 15
University Trust Funds, transfers.....		3,593 20
	<u>3,283 75</u>	<u>7,220 35</u>

DISBURSEMENTS.

University Trust Funds, transfers.....	1,170 10	3,051 29
Fellowships etc.....	2,858 72	3,298 17
	<u>4,028 82</u>	<u>6,349 46</u>

Normal School Fund.

NORMAL SCHOOL FUND.

This fund consists of the proceeds of land sales. The number of unsold acres of Normal land is 200. The principal of this fund is \$1,957,229.86. The cash receipts and disbursements for the last two fiscal years have been as follows:

RECEIPTS.

	1907	1908
Sale of lands.....	1,006 00	1,220 00
Dues on certificates of sales.....	57 00	215 00
School district loans.....	15,852 70	20,252 71
Loans	99,015 67	82,299 02
Bonds	43,650 00	26,550 00
	<u>159,581 37</u>	<u>130,536 73</u>

DISBURSEMENTS.

School district loans.....	\$94,000 00	
Loans	84,700 00	\$130,840 00
	<u>\$178,700 00</u>	<u>\$130,840 00</u>

PRODUCTIVE FUND.

The amounts of productive normal school fund were as follows:

	1907	1908
Certificates of indebtedness.....	\$515,700 00	\$515,700 00
Total dues outstanding on certificates of sales	1,162 00	947 00
School district loans.....	248,743 35	228,490 64
Individual loans.....	1,150 00	1,150 00
Bonds of counties:		
Ashland	25,000 00	25,000 00
La Crosse	95,000 00	95,000 00
Bonds of cities:		
Berlin	15,000 00	14,000 00
Shawano	12,000 00	11,000 00
Stoughton	40,500 00	37,250 00
Ashland	22,000.00	22,000 00
Antigo	14,800 00	14,800 00
Beaver Dam	3,000 00	2,000 00

Normal School Fund.

	1907	1908
Loans to cities:		
Edgerton	2,000 00	1,000 00
Eau Claire	10,000 00	
Hudson	24,000 00	20,000 00
La Crosse	10,000 00	10,000 00
Merrill (bridge)	4,000 00	4,000 00
Merrill	35,000 00	33,000 00
Columbus (hall)	4,000 00	3,000 00
Clinton	5,500 00	5,500 00
Mauston	10,000 00	10,000 00
Bonds of villages:		
Cambridge	6,000 00	5,000 00
Cameron	2,400 00	2,100 00
Bonds of towns:		
Glenwood	5,000 00	4,000 00
Loans to counties:		
Door	36,000 00	33,000 00
Sawyer	10,000 00	5,000 00
Chippewa	10,263 16	5,368 42
Washburn	21,000 00	32,250 00
Eau Claire	97,750 04	91,333 38
Kewaunee	4,000 00	2,000 00
Grant	48,000 00	40,000 00
Waupaca	46,500 00	46,500 00
Shawano	8,090 00	7,000 00
Dunn	5,000 00	2,000 00
Iowa	10,000 00	
Marinette	19,000 00	18,000 00
Dane		25,000 00
Loans to cities:		
Madison, B. of E.	15,000 00	15,000 00
Fond du Lac	9,000 00	8,000 00
Menomonie	25,000 00	55,000 00
New London	4,000 00	3,000 00
Prairie du Chien	8,000 00	7,000 00
Kewaunee	5,700 00	3,800 00
Portage	9,000 00	7,500 00
Sturgeon Bay	40,000 00	40,000 00
Wausau	15,400 00	14,300 00
Barron	9,666 65	8,699 98
Colby	9,600 00	9,000 00
Black River Falls	12,000 00	21,500 00
Fau Claire	24,000 00	22,500 00
Grand Rapids B. of E.	55,000 00	55,000 00
Madison	25,000 00	47,500 00
Marinette	12,000 00	11,000 00
Madison, B. of E.	35,000 00	35,000 00
Waupaca	13,000 00	12,000 00
Elroy	10,000 00	9,500 00
Light Horse Squadron	30,000 00	30,000 00

Normal School Fund.

Loans to villages:

Whitefish Bay	1,500 00	1,200 00
Galesville	2,000 00	2,000 00
Amery	1,200 00	900 00
Thorp	4,000 00	4,000 00
Wautoma	800 00	.....
Hazel Green	5,100 00	4,800 00
Wonewoc	5,833 34	5,000 00
Blanchardville	6,900 00	6,050 00
Birnamwood	8,000 00	7,500 00
La Farge	15,000 00	15,000 00
Alma Center	10,000 00	9,500 00
Argyle .....	.....	3,440 00
Iola .....	.....	2,200 00
Bloomer .....	.....	15,000 00

Loans to towns:

Finley, Juneau Co.....	800 00	700 00
Richmond & Wescott, Shawano Co.....	2,250 00	2,000 00
Schoepke, Oneida Co.....	700 00	350 00
West Kewaunee, Kewaunee Co.....	3,000 00	2,000 00
Brule, B. S. D., Douglas Co.....	3,333 33	3,000 00
Crandon, B. S. D., Forest Co.....	7,000 00	6,000 00
Cary, Wood Co.....	2,400 00	1,890 00
Iron River, Bayfield Co.....	1,000 00	800 00
Flambeau, Rusk Co.....	4,000 00	3,000 00
Brule, B. S. D., Douglas Co.....	714 28	.....
Jacobs, Ashland Co.....	6,000 00	5,000 00
Wausaukee, B. S. D. Marinette Co.....	4,000 00	3,000 00
Hiles, Wood Co.....	3,000 00	3,000 00
Pelican, Oneida Co.....	1,040 00	.....
York, Clark Co.....	1,200 00	600 00
Wien, Marathon Co.....	600 00	300 00
Arpin, Wood Co.....	8,000 00	8,000 00
Newbold, Oneida Co.....	1,600 00	1,400 00
Waubeno, B. S. D., Forest Co.....	18,500 00	16,250 00
Menomonie, Dunn Co.....	3,000 00	2,000 00
Shell Lake, Washburn Co.....	9,500 00	9,000 00
Eaton, Clark Co.....	1,250 00	750 00
Washington, Rusk Co.....	7,000 00	6,500 00
Bayfield, B. S. D., Bayfield Co.....	6,000 00	5,400 00
Elcho, B. S. D. Langlade Co.....	1,000 00	750 00
Gagen and Piehl, B. S. D., Oneida Co..	3,500 00	3,000 00
Navarino, Shawano Co.....	.....	1,500 00
State Line, B. S. D., Vilas Co.....	.....	1,500 00
Solon Springs, B. S. D., Douglas Co....	3,000 00
Emerson, Iron Co.....	1,200 00

<u>\$1,954,556 15</u>	<u>\$1,956,079 42</u>
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Normal School Fund Income.

NORMAL SCHOOL FUND INCOME.

This fund is derived from interest on land certificates and loans, receipts from normal schools, etc., and an annual tax levy, authorized by Chapter 170, Laws of 1899, as amended by Chapter 370, Laws of 1901, and Chapter 135, Laws of 1903. The receipts and disbursements during the last two fiscal years have been as follows:

RECEIPTS.

	1907	1908
Tax, Chap. 135, Laws 1903.....	.....	230,000 00
General fund, interest on certificates of indebtedness	\$36,099 00	\$36,099 00
General fund, transfer on account of tax not levied in 1905 and 1906.....	155,000 00	151,000 00
General fund, Chap. 371, Laws 1901.....	7,000 00	7,000 00
General fund, Chap. 295, Laws 1903.....	30,000 00	.....
General fund, Chap. 175, Laws 1905.....	100,000 00	65,000 00
General fund, Chap. 121, Laws 1905.....	10,000 00	.....
Interest on bank deposits.....	2,169 83	2,157 26
Interest on school district loans and land certificates	6,282 60	8,650 59
Interest on loans and bonds.....	43,830 40	42,536 14
Milwaukee National Bank, Chap. 473, Laws 1905	3 40	.....
Normal schools, collections.....	24,206 35	28,518 58
Mining Trade School, building and site at Plattaville .....	.....	15,000 00
	\$414,591 58	\$585,961 57

DISBURSEMENTS.

Normal schools and institutes.....	\$393,016 17	\$583,228 92
Interest refunded.....	.....	1 75
	\$393,016 17	\$583,230 67

Drainage and Delinquent Tax Funds.

DRAINAGE FUND.

This fund consists of one-half the proceeds of sales of all swamp and overflowed lands received by the state from the United States, and is distributed on the 30th day of September, under the provisions of sections 251a and 254, Wisconsin Statutes, among the several counties wherein such lands lie, in proportion to the amount of sales in the respective counties. The moneys so paid are then apportioned by the county clerks to the several towns in their respective counties and are expended under direction of the town board in draining and reclaiming the swamp lands in such town, and in constructing roads and bridges over such swamp lands.

The cash receipts and disbursements during the last two fiscal years have been as follows:

RECEIPTS.

	1907	1908
Interest on land certificates.....	\$36 05	\$32 90

DELINQUENT TAX FUND.

This fund consists of taxes collected on state lands by the State Treasurer in accordance with the provisions of section 1146, Wisconsin Statutes, and is credited quarterly to the different counties in which the lands are situated. The amounts which have been so received and disbursed are as follows:

RECEIPTS.

	1907	1908
Taxes on state lands.....	\$153 30	\$160 03

DISBURSEMENTS.

Apportionment to counties.....	\$160 86	\$153 30
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Miscellaneous Funds.

INDEMNITY SWAMP LAND FUND.

The proceeds of lands sold for indemnifying the state of Wisconsin for swamp lands sold by the United States. The cash receipts and disbursements during the last two fiscal years have been as follows:

	1907	1908
Balance, June 30, 1907.....	\$1,400 74	.....
Balance, June 30, 1908.....	.....	\$1,400 74

CALUMET AND MANITOWOC COUNTIES INDEMNITY FUND.

Chap. 352, Laws of 1883.

	1907	1908
Balance, June 30, 1907.....	\$284 45	.....
Balance, June 30, 1908.....	.....	\$284 45

REDEMPTION FUND.

This fund consists of moneys received for the redemption of School, University and Agricultural College lands, sold for the non-payment of interest and taxes, and that have been redeemed as provided by section 228, Wisconsin Statutes.

	1907	1908
Balance, June 30, 1907.....	\$151 92	.....
Balance, June 30, 1908.....	.....	\$151 92

DEPOSIT FUND.

On the sale of land forfeited to the state, and the payment of amount due the state, and all costs and penalties accrued under the provisions of section 225, of the Wisconsin Statutes, if any balance remains, the amount of such balance is deposited in the State Treasury to the credit of the persons entitled thereto, and is denominated the Deposit Fund.

	1907	1908
Balance June 30, 1907.....	\$10,313 83	.....
Balance June 30, 1908.....	.....	\$10,313 83

Miscellaneous Funds.

MENOMONIE INDIAN RESERVATION TRESPASS FUND.

	1907	1908
Balance June 30, 1907.....	\$9,548 10	.....
Balance June 30, 1908.....	.....	\$9,548 10

WISCONSIN RAILROAD FARM MORTGAGE LAND COMPANY FUND.

Chapter 235, Laws of 1882, authorizes the Commissioners of the Wisconsin Railroad Farm Mortgage Land Company to close up the business of said corporation, and turn over and to pay to the State Treasurer all its money and bank accounts, and to take a receipt therefor, and at the same time to make its report in writing to the Secretary of State, of its proceedings under this act. Accordingly the said commissioners paid the sum of \$8,935.09 into the Treasury, and deposited with the Secretary of State, the books together with a list of claimants to whom dividends are yet due, with the amount set opposite their respective names.

	1907	1908
Balance June 30, 1907.....	\$4,415 67	.....
Balance June 30, 1908.....	.....	\$4,415 67

ALLOTMENT FUND.

Section 3, chapter 190, general laws 1862, directed the State Treasurer to receive such sums of money as might be placed in his hands by any volunteer making an allotment, as provided by act of congress, approved December 24, 1861, and dispose of the same according to the order and direction of such volunteer. This fund consists of moneys so received by the State Treasurer and yet unclaimed by the beneficiaries named by the volunteers.

	1907	1908
Balance June 30, 1907.....	\$956 54	.....
Balance June 30, 1908.....	.....	\$956 54

Miscellaneous Funds.

MEDICAL EXAMINERS' FUND.

DISBURSEMENTS.

	1907	1908
Stevens, J. V., Treas. Board of Medical Examiners	\$950 42	.....

STATE INSURANCE FUND.

Chap. 68, Laws 1903.

RECEIPTS.

	1907	1908
Premiums	\$19,482 13	\$20,399 25

DISBURSEMENTS.

Capitol fire	\$180 00	.....
General fund, transfer on account of capi- tol fire award, appropriated by section 9, Chap. 516, Laws 1905.....	37,000 00	20,500 00
General fund, Quartermaster General, fire loss .....	.....	196 90
	<u>\$37,180 00</u>	<u>\$20,696 90</u>

HUNTING LICENSE FUND.

Chap. 358, Laws 1901.

RECEIPTS.

	1907	1908
From counties, non-resident and deer li- censes, confiscated fish and game. etc..	\$98,286 97	\$102,891 84

DISBURSEMENTS.

Game wardens	\$80,561 42	\$85,322 74
General fund, Chap. 465, Laws 1905.....	5,000 00	.....
General fund, Chap. 484, Laws 1905.....	5,000 00	.....
	<u>\$90,561 42</u>	<u>\$85,322 74</u>

Miscellaneous Funds.

OIL INSPECTION FUND.

Chap. 466, Laws 1901.

RECEIPTS.

	1907	1908
Fees collected	\$31,611 41	\$31,612 07

DISBURSEMENTS.

Inspector and deputy inspectors.....	\$23,189 57	\$23,953 44
Reversion to general fund.....	8,421 84	7,658 63
	<u>\$31,611 41</u>	<u>\$31,612 07</u>

FOREST RESERVE FUND.

Section 21, Chap. 264, Laws 1905.

RECEIPTS.

	1907	1908
Land sales, etc.....	\$103,982 73	\$20,686 46
Interest on bank deposits.....	.....	1,921 00
	<u>\$103,982 73</u>	<u>\$22,607 46</u>

DISBURSEMENTS.

Wheeler, Nina, refunded on erroneous sale	\$250 00	.....
Part of fines, etc.....	60 57	\$683 84
Land purchased .....	.....	60,496 39
	<u>\$310 57</u>	<u>\$61,180 23</u>

Miscellaneous Funds.

PORTAGE LEVEE FUND.

Chap. 340, Laws 1905.

DISBURSEMENTS.

	1907	1908
Portage Levee Commission	\$1,838 32	.....

STATE FIRE MARSHAL FUND.

Chap. 228, Laws 1907.

RECEIPTS.

	1907	1908
From insurance companies	\$37,459 84

DISBURSEMENTS.

State Fire Marshal Department.....	\$18,257 40
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STATE DEBT.

The bonded debt of the state, created in 1861-63, for the purpose of carrying on the war for the maintenance of the Union, has now all been paid or converted into certificates of indebtedness to the Trust Funds except one thousand dollars, which was paid from the General Fund, August 13, 1888.

The distribution of debt on June 30, 1908, was as follows:

Certificates of indebtedness, school fund.....	\$1,563,700 00
Certificates of indebtedness, normal school fund.....	515,700 00
Certificates of indebtedness, university fund.....	111,000 00
Certificates of indebtedness, agricultural college fund	60,600 00
	<hr/>
	\$2,251,000 00
	<hr/> <hr/>

Estimate of Expenditures.

ESTIMATE OF EXPENDITURES AND REVENUES.

The following is a detailed estimate of General Fund revenues and expenditures for the biennial fiscal period, beginning July 1, 1908, based on existing appropriations:

ESTIMATE OF EXPENDITURES.

	1909	1910
Adjutant General	\$110,000 00	\$110,000 00
Quartermaster General	30,000 00	30,000 00
Attorney General	22,000 00	23,000 00
Banking Department	22,000 00	22,000 00
Board of Agriculture	13,500 00	13,500 00
Board of Control	24,500 00	24,500 00
Board of Forestry	11,000 00	12,000 00
Board of Health	15,000 00	15,000 00
Board of Immigration	7,000 00	7,000 00
Bureau of Labor	41,000 00	41,000 00
Circuit Courts	155,000 00	155,000 00
Civil Service Commission	11,500 00	11,500 00
Dairy and Food Commissioner	42,000 00	42,000 00
Executive Department	13,500 00	13,500 00
Fish and Game Department	4,500 00	4,500 00
Free Library Commission	36,000 00	36,000 00
Geological Survey	24,000 00	14,000 00
Grain and Warehouse Commission	3,600 00	3,600 00
Historical Society	38,000 00	38,000 00
Insurance Commissioner	32,000 00	32,000 00
Land Department	6,000 00	6,000 00
Oil Inspection	250 00	250 00
Railroad Commission	69,000 00	69,000 00
State Department	45,000 00	45,000 00
State Library	11,000 00	11,000 00
State Superintendent	44,000 00	44,000 00
Superintendent of Public Property, including paper	145,000 00	145,000 00
Supreme Court	60,000 00	61,000 00
Tax Commission	53,000 00	53,000 00
Treasurer	21,500 00	21,500 00
Treasury Agent	5,000 00	5,000 00
Veterinarian, including diseased animals slaughtered	60,000 00	60,000 00
Historical Society, Chap. 535, Laws 1907	9,333 00	.....
Common Schools, including interest on state debt	111,000 00	111,000 00

Estimate of Expenditures.

	1909	1910
Common Schools, Chap. 313, Laws 1903, less salary and expenses, rural school inspector	197,000 00	197,000 00
State University, including interest on state debt.....	67,000 00	67,000 00
State University, secs. 3 and 4, Chap. 428, Laws 1907	300,000 00	300,000 00
Normal Schools, including interest on state debt and balance of tax not lev- ied in 1903	122,500 00	43,500 00
Milwaukee Normal, Chap. 175, Laws 1905, and Chap. 505, Laws 1907	80,000 00	100,000 00
River Falls Normal, Chap. 350, Laws 1907	10,000 00	.....
Oshkosh Normal, Chap. 350, Laws 1907.	40,000 00	.....
La Crosse Normal, Chap. 299, Laws 1907	100,000 00	110,000 00
Superior Normal, Chap. 350, Laws 1907.	45,000 00	.....
Manual Training in High Schools	10,000 00	10,000 00
Academy of Sciences, Arts and Letters.	1,500 00	1,500 00
Graded Schools	117,000 00	117,000 00
Rural Schools, Chap. 553, Laws 1907....	5,000 00	5,000 00
Free High Schools.....	122,000 00	122,000 00
Deaf Mute Instruction	40,000 00	40,000 00
County Training Schools for Teachers.	35,000 00	35,000 00
County Schools of Agriculture and Do- mestic Economy	16,000 00	16,000 00
Teachers' County Institutes	9,000 00	9,000 00
San Jose Scale	1,000 00	1,000 00
Archaeological Society	500 00	500 00
Agricultural Experiment Ass'n	2,700 00	2,700 00
Industrial School for Girls	3,742 00	.....
Work Shop for Blind	5,413 00	.....
Charitable and Penal Institutions	1,100,000 00	1,250,000 00
Maintaining Chronic Insane, including acute and chronic insane	500,000 00	505,000 00
Wisconsin Veterans' Home	113,000 00	113,000 00
Capitol Building Commission	1,000,000 00	500,000 00
Commissioners of Fisheries	34,000 00	30,500 00
Board of Arbitration	800 00	800 00
Inspector of Apiaries	700 00	700 00
Bar Examiners	1,500 00	1,500 00
Bounty on Wild Animals	25,000 00	25,000 00
Inter-State Park Commission	6,522,00	.....
State Park Board	700 00	500 00
Governor's Contingent Fund	2,000 00	.....
County Agricultural Societies	85,000 00	85,000 00
Commissioners of Public Printing	500 00	500 00
Memorial Hall	453 00	.....
Cheesemakers' Ass'n	1,000 00	1,000 00
Horticultural Society	9,100 00	9,100 00
State Poultry Ass'n, Feathered Stock Ass'n, Eastern Wisconsin Poultry & Pet Stock Ass'n, and Western Wis- consin Poultry Ass'n	1,000 00	1,000 00

Estimate of Expenditures.

	1909	1910
Wisconsin Dairymen's Ass'n	4,500 00	4,500 00
Wisconsin Tobacco Growers and Deal- ers' Ass'n	300 00	.....
Wisconsin Cranberry Growers' Ass'n...	250 00	250 00
Wisconsin Buttermakers' Ass'n	600 00	600 00
Claims against U. S. government.....	4,000 00	4,000 00
Dewey Monument Commission	297 00	.....
Shiloh Battlefield Monument Commis- sion	906 00	.....
Andersonville Monument Commission ..	153 00	.....
Vicksburg Monument Commission.....	11,390 00	.....
Vicksburg National Military Park Com.	10,000 00	50,000 00
Badger Firemen's Ass'n	75 00	.....
Light Horse Squadron	2,000 00	2,000 00
Waterways Commission	7,000 00	7,000 00
Mining Trade School	8,300 00	.....
Tax Title Lands Purchased.....	10,000 00	10,000 00
Public Documents .....	.....	2,000 00
Miscellaneous	10,000 00	10,000 00

LEGISLATIVE EXPENSES.

Salaries and mileage of senators	17,500 00	.....
Salaries and mileage of assemblymen..	54,000 00	.....
Clerk hire, senate and assembly	50,000 00	.....
Committees and miscellaneous expenses	4,000 00	.....
Printing	15,000 00	20,000 00
Blue Book .....	.....	24,000 00
Publishing general laws .....	.....	55,000 00
Publishing local laws .....	.....	175 00
	<u>\$5,718,084 00</u>	<u>\$5,170,175 00</u>

Estimate of Revenues.

ESTIMATE OF REVENUES.

	1909	1910
Balance in General Fund	\$1,156,291 00	\$1,112,277 00
Suit Tax	6,700 00	6,800 00
Charitable and Penal Institutions, from counties	285,000 00	285,000 00
Free High Schools, from counties	125,000 00	125,000 00
Graded Schools, from counties	120,000 00	120,000 00
Interest on certificates of indebtedness, from counties	157,570 00	157,570 00
New capitol building, from counties ...	450,000 00	450,000 00
Railroad companies	3,100,000 00	3,150,000 00
Palace and Sleeping Car companies....	5,300 00	5,500 00
Freight Line companies	3,300 00	3,400 00
Express companies	9,500 00	10,000 00
Street Railway and Electric Light com- panies	22,000 00	23,000 00
Telegraph companies	23,000 00	24,000 00
Telephone companies	36,000 00	37,000 00
Boom and Improvement companies ...	300 00	300 00
Loan and Trust companies	10,000 00	10,000 00
Plank Road companies	200 00	200 00
Fire Insurance companies	175,000 00	178,000 00
Life Insurance companies	400,000 00	425,000 00
Accident, etc., Insurance companies ...	27,000 00	30,000 00
Charitable and Penal Institutions	148,000 00	150,000 00
United States, Wis. Veterans' Home....	32,000 00	32,000 00
Secretary of State, fees, etc.....	125,000 00	125,000 00
State Superintendent, sale of diction- aries	2,700 00	2,700 00
Treasury Agent, licenses	27,000 00	27,000 00
Insurance Commissioner, fees, etc.....	65,000 00	67,000 00
Banking Commissioner, fees, etc.....	8,000 00	8,000 00
Interest on bank deposits	30,000 00	30,000 00
Inheritance Tax	225,000 00	225,000 00
Oil Inspection Fund, transfer	7,500 00	7,500 00
Balance of capitol fire award, appro- priated to Capitol Building Commis- sion	23,000 00	11,000 00
Miscellaneous sources	25,000 00	25,000 00
Total estimated revenues	\$6,830,361 00	\$6,863,247 00
Total estimated expenditures ...	5,718,084 00	5,170,175 00
Estimated balance June 30, 1909, and June 30, 1910	\$1,112,277 00	\$1,693,072 00

Details of Report.

DETAILS OF REPORT.

For the purpose of easy reference, the full financial details required by law and such tabular statistics as may be deemed of interest, are classified as follows:

"A"

Detailed statements of the receipts and disbursements of the several funds belonging to the state for the fiscal years 1907 and 1908.

"B"

Valuation of taxable property of the several counties of the state, as determined by the State Tax Commission for the years 1906 and 1907, and the apportionment of the state tax and special charges for said years.

"C"

Abstract of the assessment rolls of the several counties as returned to this department for the years 1906 and 1907, showing the average assessed value of live stock and real estate by counties, and the total assessed value of all property in the state.

"D"

Valuation of property in the different counties in the state as fixed by the county board of supervisors and town assessors, and the amount of state, county, town, city and village taxes levied in 1906 and 1907.

"E"

Statement showing for what purpose the county tax was expended in the several counties for the years ending December 31, 1906 and 1907.

Details of Report.

"F"

Statements showing all indebtedness of towns, cities, villages and school districts, December 31, 1906 and 1907.

"G"

Statement showing all indebtedness of the several counties, December 31, 1906 and 1907.

General Fund Receipts, 1907.

APPENDIX A.

DETAILED STATEMENT

OF THE

Receipts and Disbursements of the Several Funds

For the Fiscal Year Ending June 30, 1907.

GENERAL FUND RECEIPTS.

Counties:	Suit Tax.	Special Charges.
Adams	\$29 00	\$1,819 37
Ashland	80 00	5,568 05
Barron	46 00	5,989 93
Bayfield	130 00	5,290 50
Brown	224 00	4,626 41
Buffalo	22 00	3,493 26
Burnett	29 00	1,839 94
Calumet	15 00	3,200 36
Chippewa	57 00	2,869 46
Clark	113 00	4,374 16
Columbia	81 00	2,476 15
Crawford	43 00	5,341 58
Dane	234 00	6,279 44
Dodge	43 00	3,969 51
Door	50 00	4,842 51
Douglas	154 00	9,359 93
Dunn	31 00	2,539 54
Eau Claire	142 00	2,774 21
Florence	32 00	698 23
Fond du Lac	74 00	3,581 52
Forest	43 00	380 25
Grant	91 00	3,383 68
Green	44 00	1,382 20
Green Lake	37 00	2,524 61
Iowa	58 00	995 21
Iron	22 00	2,919 77
Jackson	45 00	4,925 71
Jackson	26 00	3,507 72
Jefferson	55 00	6,634 26
Juneau		

General Fund Receipts, 1907.

	Suit Tax.	Special Charges.
Kenosha	77 00	5,183 44
Kewaunee	25 00	3,794 93
La Crosse	180 00	4,654 33
Lafayette	37 00	4,338 98
Langlade	113 00	3,412 25
Lincoln	23 00	4,601 38
Manitowoc	63 00	4,224 55
Marathon	70 00	4,130 83
Marinette	108 00	7,935 21
Marquette	16 00	3,020 18
Milwaukee	1,751 00	17,007 80
Monroe	81 00	1,578 20
Oconto	107 00	8,444 42
Oncida	56 00	2,962 33
Outagamie	125 00	3,347 01
Ozaukee	19 00	4,918 97
Pepin	13 00	2,119 65
Pierce	72 00	4,650 78
Polk	85 00	5,269 65
Portage	80 00	9,686 68
Price	54 00	2,981 29
Racine	72 00	5,253 61
Richland	63 00	1,419 23
Rock	167 00	4,310 82
Rusk	72 00	1,792 64
St. Croix	53 00	2,628 68
Sauk	119 00	2,470 03
Sawyer	20 00	700 62
Shawano	111 00	4,654 63
Sheboygan	81 00	4,940 17
Taylor	56 00	5,021 00
Trempealeau	35 00	1,845 80
Vernon	63 00	3,348 83
Vilas	19 00	1,232 57
Walworth	86 00	2,056 40
Washburn	38 00	1,572 16
Washington	31 00	2,535 26
Waukesha	55 00	2,346 79
Waupaca	98 00	3,452 78
Waushara	28 00	2,934 36
Winnebago	153 00	6,373 28
Wood	116 00	5,175 41
	\$6,741 00	\$281,918 40

General Fund Receipts, 1907.

INHERITANCE TAX BY COUNTIES.

Ashland	\$13 73	Marathon	35 97
Barron	372 21	Marinette	100 37
Bayfield	42 18	Milwaukee	279,375 39
Brown	1,493 71	Oconto	172 86
Buffalo	1,211 03	Outagamie	470 38
Calumet	111 43	Ozaukee	195 68
Chippewa	234 22	Pepin	89 73
Columbia	5,303 28	Pierce	725 11
Crawford	3 92	Portage	200 41
Dane	9,096 01	Racine	8,212 17
Dodge	1,900 79	Richland	99 99
Douglas	926 59	Rock	10,491 70
Dunn	2,222 06	St. Croix	361 45
Eau Claire	2,278 48	Sauk	413 27
Fond du Lac	7,262 30	Shawano	248 46
Grant	1,865 02	Sheboygan	7,071 04
Green	1,345 64	Taylor	9 66
Green Lake	4,232 37	Trempealeau	132 37
Iowa	1,288 40	Vernon	375 19
Jackson	52 97	Walworth	3,248 87
Jefferson	2,618 86	Washington	557 85
Juneau	171 06	Waukesha	4,587 08
Kenosha	726 95	Waupaca	450 00
La Crosse	2,105 93	Waushara	732 71
Lafayette	579 49	Winnebago	26,370 33
Lincoln	48 24	Wood	3,415 66
Manitowoc	806 79		
			\$396,453 39

RAILROAD COMPANIES.

Abbotsford and Northeastern.....	\$1,639 72
Abbotsford and Northeastern, interest.....	113 76
Ahnapee and Western.....	2,856 58
Ahnapee & Western, interest	10 18
Bayfield Harbor and Great Western and Bayfield Transfer, interest	431 47
Bayfield Harbor and Great Western and Bayfield Transfer, interest	33 30
Bayfield, Superior & Minneapolis	102 72
Bayfield, Superior & Minneapolis, interest	9 56
Big Falls Railway Company	105 00
Chicago, Milwaukee & St. Paul	889,900 94
Chicago & Northwestern	806,521 10
Chicago, St. Paul, Minneapolis & Omaha	264,749 30
Chicago, Burlington & Quincy	125,996 34
Chicago, Lake Shore & Eastern	2,184 02
Chicago & Lake Superior	85 46
Chicago & Lake Superior, interest	12 67
Chicago, Harvard & Lake Geneva	251 27
Chippewa River & Northern	693 06
Chippewa River & Northern, interest	31 30
Chippewa Valley & Northern	172 29

General Fund Receipts, 1907.

Chippewa Valley & Northern, interest	20
Davis Lumber Company, John R.....	546 33
Drummond & Southwestern	1,045 00
Duluth, South Shore & Atlantic	15,040 21
Dunbar & Wausaukee	463 46
Fairchild & Northeastern	1,252 00
Great Northern	83,017 70
Green Bay & Western Ry. Co., by F. L. Gilbert, attor- ney general, in full of all claims	4,307 42
Green Bay & Western	21,287 93
Hawthorne, Nebagamon & Superior	460 36
Hazelhurst & Southeastern	130 00
Hillsboro & Northeastern	651 21
Iola & Northern	27 85
Illinois Central	11,381 90
Kewaunee, Green Bay & Western	5,032 10
Kewaunee, Green Bay & Western, by L. M. Sturdevant, attorney general	384 22
Kewaunee, Green Bay & Western, interest, by L. M. Sturdevant, attorney general	102 37
Kewaunee, Green Bay & Western, interest, sheriff's and clerk's fees, by L. M. Sturdevant, attorney general...	59 43
Lake Superior Terminal & Transfer	1,924 73
La Crosse & Southeastern	3,780 10
Laona & Northern	299 54
Mattoon Railway Company	682 91
Mattoon Railway Company, interest	2 01
Marinette, Tomahawk & Western	1,734 02
Marinette, Tomahawk & Western, interest	109 00
Minneapolis, St. Paul & Ashland	1,082 27
Minneapolis, St. Paul & Ashland, interest	5 94
Minneapolis, St. Paul & Sault Ste. Marie	93,423 02
Marathon County Railway	383 10
Mineral Point & Northern	4,865 74
Northern Pacific	29,757 42
Northwestern Coal Railway Company	585 86
Oshkosh Transportation Company	1,251 47
Oshkosh Transportation Company, interest	68 99
Robbins Railway Company	140 00
Stanley, Merrill & Phillips	3,994 00
Superior & Southeastern	107 50
Winona Bridge Railway	1,719 67
Wisconsin & Michigan	2,664 87
Whiteomb & Morris	113 81
Wisconsin Central Railway Company	268,574 87
Wisconsin Central Railway Company, interest	3,575 41
Wisconsin Western	6,829 14
	\$2,673,771 12

PALACE AND SLEEPING CAR COMPANIES.

The Pullman Co.....	\$5,303 96
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General Fund Receipts, 1907.

FREIGHT LINE COMPANIES.

Live Poultry Transp. Co.....	\$2 07
Cudahy Milwaukee Refg. Line	193 61
Milwaukee Refg. Transit Co.....	28 18
Chicago, New York Boston Refg. Co.....	12 71
St. Louis Refg. Car Co.....	5 87
Union Tank Line	1,155 93
Streets Western Stable Car Line	333 49
American Fast Freight Line	13 44
National Car Co.....	19 52
Union Refg. Transit Co.....	173 68
Doud Stock Car Co.....	8 79
National Car Line Co.....	42 12
Provision Dealer's Despatch	3 33
Armour Car Lines	285 78
Shipper's Refg. Car Co.....	5 00
Libby, McNeill & Libby	7 28
Mather Stock Car Co.....	20 86
Cudahy Packing Co.....	7 65
Swift Refg. Transp. Co.....	124 93
Merchant's Despatch Transp. Co.....	430 72
Cold Blast Transp. Co.....	17 48
Doud, J. Packing Co.....	12 80
Morris & Co.....	39 77
American Refg. Transit Co.....	19 83
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	\$2,964 84

EXPRESS COMPANIES.

Western Express Co.....	\$92 51
United States Express Co.....	2,550 35
Adams Express Co.....	767 78
Northern Express Co.....	84 78
American Express Co.....	5,641 48
	<hr/>
	\$9,136 90

STREET RAILWAY AND ELECTRIC LIGHT COMPANIES.

Racine Co.....	\$1,849 13
Marinette Co. deficiency, 1900, 1901, 1902, 1903, 1904, 1905	563 45
Douglas Co. for 1903, 1904, 1905.....	867 60
Chippewa Co.....	10 00
Lincoln Co.....	63 99
Milwaukee Co.....	17,436 16
Ashland Co.....	92 06
Douglas Co.....	398 08
Sheboygan Co.....	301 42
Waupaca Co.....	50 48
Manitowoc Co.....	75 00
Winnebago Co.....	430 64
Dane Co.....	283 11
Waukesha Co.....	372 31
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	\$22,793 43

General Fund Receipts, 1907.

LOAN AND TRUST COMPANIES.

Citizens Trust Co.....	\$933 18
Northwestern Loan & Trust Co.....	721 09
Savings Loan & Trust Co.....	1,256 78
Oshkosh Savings Loan & Trust Co.....	620 41
Wisconsin Trust Co.....	1,350 25
Central Wisconsin Trust Co.....	658 54
Fidelity Trust Co.....	685 88
Milwaukee Trust Co.....	1,375 19
Wisconsin Savings, Loan & Trust Co.....	881 53
Fidelity Trust Co., fee.....	1 00
Portage Mortgage, Loan & Trust Co.....	646 82
Wisconsin Valley Trust Co.....	507 82
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	\$9,638 49

PLANK ROAD COMPANIES.

Lake Avenue Co.....	\$157 27
Milwaukee & Janesville Plank Road Co.....	92 42
Sheboygan & Fond du Lac Plank Road Co.....	28 30
	<hr/>
	\$277 99

BOOM AND IMPROVEMENT COMPANIES.

Pelican Boom Co.....	\$1 60
Wolf River Boom Co.....	70 98
Keshena Improvement Co.....	56 89
Wisconsin River Driving Association.....	3 55
Tomahawk River Improvement Co.....	24 92
Tomahawk Land & Boom Co.....	100 00
Lumbermen's Boom Co.....	32 50
	<hr/>
	\$289 55

INSURANCE COMPANIES.

Fire.

Aetna Insurance Co.....	\$1,884 43
Adirondack Fire Insurance Co.....	102 69
Agricultural Insurance Co.....	1,090 30
Allemannia Fire Insurance Co.....	388 63
American Central Insurance Co.....	1,897 53
American Insurance Co.....	3,259 20
Assurance Co. of America.....	278 55
American Manufacturers Mutual Fire Insurance Co.....	80 85
Aachen & Munich Fire Insurance Co.....	716 49
Atlas Assurance Co.....	884 66
Boston Insurance Co.....	18 36
British American Insurance Co.....	282 96
Buffalo Commercial Insurance Co.....	76 98
Buffalo German Insurance Co.....	537 85
British America Assurance Co.....	1,278 18
Concordia Fire Insurance Co.....	2,491 92

General Fund Receipts, 1907.

Calumet Insurance Co.....	87 79
Camden Fire Insurance Co.....	920 98
Capital Fire Insurance Co.....	493 56
City of New York Insurance Co.....	661 93
Citizens Insurance Co.....	853 73
Colonial Assurance Co.....	464 43
Commerce Insurance Co.....	187 92
Commercial Union Fire Insurance Co.....	442 45
Commonwealth Insurance Co.....	287 88
Connecticut Fire Insurance Co.....	2,460 21
Consolidated Fire & Marine Insurance Co.....	324 24
Continental Insurance Co.....	2,199 44
County Fire Insurance Co. of Philadelphia	444 75
Cosmopolitan Fire Insurance Co.....	386 14
Central Manufacturers Mutual Insurance Co.....	340 01
Caledonian Insurance Co.....	304 74
Commercial Union Assurance Co.....	2,019 78
Dixie Fire Insurance Co.....	75 14
Delaware Insurance Co. of Philadelphia	863 10
Delaware Fire Insurance Co.....	204 07
Detroit Fire & Marine Insurance Co.....	622 54
Dubuque Fire & Marine Insurance Co.....	665 85
Eagle Fire Co. of New York	200 56
Eastern Fire Insurance Co.....	137 45
Equitable Fire & Marine Insurance Co.....	896 50
Farmers & Merchants Insurance Co.....	403 63
Federal Insurance Co.....	338 29
Fidelity Fire Insurance Co.....	385 90
Fire Association of Philadelphia	3,087 37
Firemens Fund Insurance Co.....	432 77
Firemens Fund Corporation	1,311 92
Firemens Insurance Co.....	1,218 91
Franklin Fire Insurance Co.....	460 29
Farmers Fire Insurance Co.....	451 38
Germantown Farmers Mutual Insurance Co.....	484 13
German Alliance Insurance Co.....	1,511 71
German American Insurance Co.....	3,082 18
German Fire Insurance Co., Indianapolis	731 60
German Fire Insurance Co., Peoria	682 57
Germania Fire Insurance Co.....	2,415 42
Georgia Home Insurance Co.....	261 47
Girard Fire & Marine Insurance Co.....	599 14
Glens Falls Insurance Co.....	857 65
Globe & Rutgers Fire Insurance Co.....	860 15
Guardian Fire Insurance Co.....	250 95
General Marine Insurance Co.....	44 61
Herman Farmers Mutual Insurance Co.....	470 67
Hanover Fire Insurance Co.....	2,471 65
Hartford Fire Insurance Co.....	8,913 21
Home Insurance Co.....	6,490 20
Hamburg Bremen Fire Insurance Co.....	969 39
Indemnity Fire Insurance Co.....	45 77
Indianapolis Fire Insurance Co.....	458 00
Insurance Co. of North America	2,994 80
Insurance Co. of State of Illinois	1,755 18
Insurance Co. of State of Pennsylvania	283 90
Indiana Lumbermens Mutual Insurance Co.....	30 49

General Fund Receipts, 1907.

Indemnity Mutual Marine Assurance Co.....	478 34
Jefferson Fire Insurance Co.....	346 05
Law, Union & Crown Insurance Co.....	142 76
Liverpool & London & Globe Insurance Co., Liverpool..	3,304 11
London Assurance Corporation	973 89
London & Lancashire Fire Insurance Co.....	2,385 55
Liverpool & London & Globe Insurance Co.....	133 15
Louisville Insurance Co.....	121 30
Lumbermen's Insurance Co.....	520 64
Lumber Mutual Fire Insurance Co.....	134 09
Lumber Insurance Co.....	23 75
Lumbermen's Mutual Fire Insurance Co.....	141 32
Michigan Miller Mutual Fire Insurance Co.....	139 82
Miller's National Insurance Co.....	156 13
Marine Insurance Co.....	69 31
Milwaukee Fire Insurance Co.....	1,218 44
Milwaukee German Fire Insurance Co.....	324 85
Milwaukee Mechanics Insurance Co.....	3,822 56
Manhattan Fire Insurance Co.....	185 47
Mechanics Insurance Co.....	588 34
Mercantile Fire & Marine Insurance Co.....	88 92
Metropolitan Fire Insurance Co.....	233 17
Michigan Commercial Insurance Co.....	1,064 39
Michigan Fire & Marine Insurance Co.....	239 72
Northwestern National Insurance Co.....	4,256 88
National Brewers Insurance Co.....	156 83
Nassau Fire Insurance Co.....	346 17
National Insurance Co.....	327 75
National Fire Insurance Co., Hartford	2,800 69
National Lumber Insurance Co.....	335 78
National Union Fire Insurance Co.....	620 98
New Brunswick Fire Insurance Co.....	196 19
Newark Fire Insurance Co.....	396 16
New Hampshire Fire Insurance Co.....	1,523 83
New Jersey Fire Insurance Co.....	312 97
Niagara Fire Insurance Co.....	1,995 50
North British & Mercantile Insurance Co.....	156 14
North River Insurance Co.....	1,019 89
Northern Insurance Co.....	353 90
Northwestern Fire & Marine Insurance Co.....	776 25
North British & Mercantile Insurance Co., London	2,470 14
Northern Assurance Co.....	1,947 43
Norwich Union Fire Insurance Co.....	1,277 16
National Mutual Fire Insurance Co.....	315 33
Ohio German Fire Insurance Co.....	112 47
Orient Insurance Co.....	1,575 63
Pelican Assurance Co.....	171 36
Pennsylvania Fire Insurance Co.....	1,858 41
Phenix Insurance Co.....	7,458 81
Phoenix Insurance Co.....	3,683 34
Pittsburgh Insurance Co.....	248 44
Providence-Washington Insurance Co.....	1,344 75
Palatine Insurance Co.....	1,016 00
Phoenix Assurance Co.....	1,203 09
Prussian National Insurance Co.....	775 53
Queen Insurance Co.....	2,050 37

General Fund Receipts, 1907.

Reliance Insurance Co.....	922 64
Rochester German Insurance Co.....	1,156 50
Royal Exchange Assurance Co.....	652 52
Royal Insurance Co.....	3,875 87
Security Insurance Co.....	1,936 39
Shawnee Fire Insurance Co.....	125 82
St. Paul Fire & Marine Insurance Co.....	1,219 34
Spring Garden Insurance Co.....	1,361 94
Springfield Fire & Marine Insurance Co.....	2,985 43
Star Fire Insurance Co.....	133 61
Southern Insurance Co.....	437 24
Scottish Union & National Insurance Co.....	1,219 58
State Fire Insurance Co.....	83 82
Sun Insurance Office	2,016 80
Svea Fire & Life Insurance Co.....	454 13
St. Paul Mutual Hail & Cyclone Association	104 14
Teutonia Insurance Co.....	273 20
United American Fire Insurance Co.....	962 50
Union Insurance Co.....	467 82
United Firemen's Insurance Co.....	709 63
United States Lloyds Marine Insurance Underwriters...	370 14
Union Assurance Society	427 31
Union Marine Insurance Co.....	610 32
Westchester Fire Insurance Co.....	1,720 44
Western Insurance Co.....	200 54
Williamsburg City Fire Insurance Co.....	1,019 35
Western Assurance Co.....	2,199 77

 \$164,143 03
Accident, Surety, Etc.

Aetna Indemnity Co.....	\$106 89
American Bonding Co.....	146 99
American Surety Co.....	641 67
Aetna Life Insurance Co., (accident dept.)	1,690 44
American Credit-Indemnity Co.....	300 25
Bankers Surety Co.....	134 17
Casualty Co. of America.....	439 39
Central Accident Insurance Co.....	593 68
Continental Casualty Co.....	979 18
Empire State Surety Co.....	100 46
Employers Liability Assurance Corporation	953 79
Fidelity & Deposit Co. of Maryland	548 31
Fidelity & Casualty Co.....	2,365 80
Frankfort Marine, Accident & Plate Glass Insurance Co.	918 93
General Accident Assurance Corporation	191 37
Guarantee Co. of North America.....	12 94
Hartford Steam Boiler Inspection & Insurance Co.....	697 47
Illinois Surety Co.....	104 20
Lloyds Plate Glass Insurance Co.....	128 42
London Guarantee & Accident Co.....	1,002 72
Metropolitan Surety Co.....	35 50
Metropolitan Casualty Insurance Co.....	182 62
Maryland Casualty Co.....	1,055 29
National Surety Co.....	160 65
National Casualty Co.....	176 80

General Fund Receipts, 1907.

New Amsterdam Casualty Co.....	95 58
New Jersey Plate Glass Insurance Co.....	182 96
New York Plate Glass Insurance Co.....	135 36
North American Accident Insurance Co.....	360 68
Ocean Accident & Guarantee Corporation	602 60
Pacific Surety Co.....	61 97
Pacific Mutual Life Insurance Co. (accident dept.).....	881 49
Preferred Accident Insurance Co.....	454 34
Philadelphia Casualty Co.....	317 12
Phoenix Preferred Accident Insurance Co.....	232 63
Standard Life & Accident Insurance Co.....	1,776 88
Title Guaranty & Surety Co.....	152 22
United Surety Co.....	19 19
United States Fidelity & Guaranty Co.....	635 65
United States Casualty Co.....	328 81
United States Health & Accident Co.....	313 57
	\$20,218 98

Life.

Central Life Assurance Society.....	\$1,341 39
Des Moines Life Insurance Co.....	1,213 67
Equitable Life Assurance Society.....	5,231 27
Fidelity Mutual Life Insurance Co.....	1,188 68
Germania Life Insurance Co.....	525 86
Home Life Insurance Co.....	898 81
Manhattan Life Insurance Co.....	346 24
Massachusetts Mutual Life Insurance Co.....	1,154 60
Metropolitan Life Insurance Co.....	6,819 48
Michigan Mutual Life Insurance Co.....	1,294 48
Minnesota Mutual Life Insurance Co.....	976 36
Mutual Life Insurance Co.....	9,017 82
Northwestern Mutual Life Insurance Co.....	358,989 43
National Life Insurance Co.....	3,914 19
New England Mutual Life Insurance Co.....	1,356 52
New York Life Insurance Co.....	10,953 85
Penn Mutual Life Insurance Co.....	10,174 02
Reliance Life Insurance Co.....	305 87
Travelers Insurance Co.....	3,550 70
Union Central Life Insurance Co.....	5,034 33
Union Mutual Life Insurance Co.....	340 27
Wisconsin Life Insurance Co.....	1,832 99
	\$426,501 88

TELEPHONE COMPANIES.

Akan Telephone Co.....	\$ 13
Amberg Telephone Co.....	3 35
Abbotsford Electric Light & Telephone Co.....	7 73
Adams Co. Metallic Telephone Co.....	34
Attica Mutual Telephone Co.....	08
Allenton & Kohlsville Telephone Co.....	8 03
Amherst Telephone Co.....	8 74
Argyle Telephone Co.....	4 92
American Valley Farmers Telephone Co.....	04

General Fund Receipts, 1907.

Almond Telephone Co.....	27 44
Alton Telephone Co.....	05
Antigo Telephone Co.....	74 15
Arena & Ridgeway Telephone Co.....	40
American Telephone & Telegraph Co.....	11 67
Athens Telephone Co.....	2 89
Algoma Farmers Telephone Co.....	4 72
Ashland Home Telephone Co.....	103 38
Amery Electric Telephone Co.....	16 15
Arkansaw Telephone Co.....	68
Avoca & Muscodia Farmers Telephone Co.....	59
Beaver Telephone Co.....	18
Barron County Telephone Co.....	107 05
Barneveld & Hollandale Telephone Co.....	26 18
Britsol Telephone Co.....	5 37
Birnamwood Telephone Co.....	3 62
Brooklyn Telephone Co.....	1 78
Bloomer Telephone Co.....	18 29
Belleville Telephone Co.....	7 55
Baldwin Telephone Co.....	9 43
Bell Telephone Manufacturing Co.....	10 91
Basswood & Eagle Corners Telephone Co.....	9 75
Badger State Telephone & Telegraph Co.....	54 51
Badger Telephone Co.....	24 47
Beloit Telephone Co.....	43 56
Bangor Telephone Co.....	15 40
Buckeye Ridge Co-operative Telephone Co.....	02
Baraboo Telephone Co.....	56 21
Brown County Telephone Co.....	21 01
Beloit Town Telephone Co.....	5 86
Briggsville & Big Spring Telephone Co.....	1 38
Black Earth Telephone Co.....	2 43
Brodhead Telephone Co.....	23 52
Burlington, Rochester & Kanesville Telephone Co.....	29 24
Badger Telephone Co.....	3 87
Bayfield Telephone Co.....	20 35
Buena Vista Telephone Co.....	19
Burlington, Brighton & Wheatland Telephone Co.....	14 93
Badger Telegraph & Telephone Co.....	292 83
Ball, J. L. Telephone Co.....	12 90
Belmont & Pleasant View Telephone Co.....	1 25
Badger Mutual Telephone Co.....	15
Big Hollow Telephone Co.....	66
Cranmoor Telephone Co.....	1 60
Clinton Telephone Co.....	18 89
Calumet Telephone Co.....	4 06
Chippewa County Telephone Co.....	33 42
Chippewa Valley Telephone Co.....	76 25
Cedar Grove Telephone Co.....	1 45
Casco & Brussels Telephone Co.....	1 43
Cumberland Telephone Co.....	7 79
Crandon Telephone Co.....	5 09
Cochrane Farmers Telephone Co.....	06
Central Wisconsin Long Distance Telephone Co.....	8 15

General Fund Receipts, 1907.

Cedar Lake Telephone Co.....	66
Citizens Telephone Co. of Racine.....	127 92
Cambria Co-operative Telephone Co.....	06
Central Wisconsin Telephone Co.....	59 59
Chetek Rural Telephone Co.....	2 72
Citizens Telephone Co.....	123 14
Columbia County Telephone Co.....	5 08
Cashton Telephone Co.....	6 12
Christiana Farmers Telephone Co.....	30
Colfax Telephone Co.....	10 37
Colby Telephone Co.....	3 38
Crawford County Farmers Telephone Co.....	14
Coloma Telephone Co.....	48
Cadott Telephone Co.....	17 17
Cambridge Telephone Co.....	2 25
Deerfield Telephone Co.....	5 79
Dodge County Telephone Co.....	3 59
Durand Light & Power Telephone Co.....	11 97
Door County Telephone Co.....	1 13
Dodgeville & Northern Telephone Co.....	06
Dane County Rural Telephone Co.....	3 75
Downsville Telephone Co.....	20
Dane County Telephone Co.....	251 30
Douglas County Telephone Co.....	155 03
Diamond Grove Telephone Co.....	14
Darien Telephone Co.....	6 67
Elroy Telephone Co.....	19 79
Elk Mound Telephone Co.....	3 35
Eastern Wisconsin Telephone Co.....	126 88
Edgar Local Telephone Co.....	82
Edgar Cassel-Emmett Telephone Co.....	2 55
Eureka Telephone Co.....	1 37
Ettrick Telephone Co.....	19
Edgerton Telephone Co.....	19 63
Evansville Telephone Co.....	22 44
Eagle Telephone Co.....	77 70
Eau Claire County Telephone Co.....	1 33
Empire Telephone Co.....	63
East Valley Telephone Co.....	11 03
Eau Galle Telephone Co.....	2 87
Electric, Water & Telephone Co.....	1 30
Edmund Telephone Co.....	67
Farmers Union Telephone Co., (New Haven).....	63
Fiske, Frank, Electric Telephone Co.....	1 86
Friestadt Telephone Co.....	2 03
Footville Telephone Co.....	12 73
Farmers Telephone Co. of Beetown.....	17 96
Five Points Telephone Co.....	51
Fremont Telephone Co.....	22
Farmers Telephone Line (Hixon).....	08
First Farmers Telephone Co., (Curran).....	01
Farmers Telephone Exchange (Richland Center).....	20 78
Farmers Independent Association Telephone Co.....	5 42
Farmers Lake Shore Traction & Electric Power Co.....	3 77

General Fund Receipts, 1907.

Farmers Union Telephone Co.....	62
Franksville Telephone Co.....	10 60
Fennimore Telephone Co.....	60
Farmers New Era Telephone Co.....	2 81
Farmers Telephone Co., (Porter).....	32
Farmers Mutual Telephone Co.....	36
Farmers Inter-Co. Mutual Telephone Co.....	4 18
Farmers Hixton & Northfield Telephone Co.....	38
Farmers & Merchants Telephone Co.....	14 92
Fox River Valley Telephone & Telegraph Co.....	165 35
Fountain City Telephone Co.....	9 16
Grafton Telephone Co.....	5 76
Greenwood Telephone Co.....	5 12
Glidden Telephone Co.....	33 28
Grant County Telegraph & Telephone Co.....	17 17
Gray Telephone Co.....	1 05
Grant County Telephone Co.....	05
Hull's Crossing Telephone Co.....	08
Hudson Prairie Telephone Co.....	1 66
Highland Telephone Co.....	11 55
Hillsboro Telephone Co.....	8 81
Hammond Telephone Co.....	2 15
Hatley Telephone Co.....	1 39
Inter-State Telephone Co.....	3 37
Iowa County Telephone Co.....	09
Iron River Water, Light & Power Co.....	6 15
Iowa Telephone Co.....	2 89
Ithica Telephone Co.....	1 23
Inter-Urban Telephone Co.....	80 53
Independent Consolidated Telephone Co.....	285 49
Jefferson County Telephone Co.....	23 86
Jefferson Telephone Co.....	3 69
Jackson Telephone Co.....	10 52
Jasper & Valdars Telephone Co.....	14
Juneau Electric Telephone Co.....	15 12
Kirchhayne & Cedarburg Telephone Co.....	2 44
Kenosha Telephone Co.....	108 32
Knapp Telephone Co.....	7 96
Kilbourn & Friendship Telephone Co.....	6 16
Kingston Telephone Co.....	4 26
Ludington Telephone Co.....	5 56
La Fayette Telephone Co.....	8 07
Leeds Farmers Telephone Co.....	4 55
Luxemburg Telephone Co.....	11 45
Lindsay Telephone Co.....	70
Loretta & Logansville Telephone Co.....	47
Loyal Telephone Co.....	34
Lamont Central Telephone Co.....	09
La Crosse Telephone Co.....	143 45
Lisbon Telephone Co.....	07
La Crosse Inter-Urban Telephone Co.....	167 88
Lone Rock Telephone Co.....	16
Lodi Telephone Exchange.....	18 12

General Fund Receipts, 1907.

Lime Ridge Telephone Co.....	2 16
Ladoga & Oak Center Telephone Co.....	06
Local Exchange Telephone Co.....	1 78
La Farge Telephone Co.....	10 13
Lincoln Farmers Telephone Co.....	65
Marquette Telephone Co.....	4 62
Mazomanie Telephone Co.....	13 67
Markesan Telephone Co.....	7 20
Marion & Northern Telephone Co.....	31 47
Milton & Milton Junction Telephone Co.....	23 82
Monroe Telephone Co.....	35 44
Marshfield Telephone Co.....	29 66
Mineral Point Telephone Co.....	17 04
Merrill Telephone Co.....	48 40
Mt. Horeb Independent Telephone Co.....	9 95
Mequon Telephone Co.....	2 84
Michigan State Telephone Co.....	11 78
Mauston Electric Service Co.....	17 84
Mattison Telephone Co.....	3 31
Modena Co-operative Telephone Co.....	20
Monroe County Telephone Co.....	98 18
Medford Telephone Co.....	10 58
Manawa Telephone Co.....	2 89
Mondovi Telephone Co.....	25 96
Marathon County Telephone Co.....	76 54
Marquette & Adams Counties Telephone Co.....	10
Marathon City Telephone Co.....	19
Mt. Vernon Telephone Co.....	8 93
Muscoda Mutual Telephone Co.....	3 35
Manitowoc & Western Telephone Co.....	22 75
Menomonie Toll & Telephone Co.....	6 97
Northwestern Telephone Exchange.....	100 98
Newcomb Valley Telephone Co.....	05
New Haven & Dell Prairie Telephone Co.....	02
Northwestern Telephone Co.....	75
North Wisconsin Toll Line Co.....	134 97
New Union Telephone Co.....	25 75
Nelsonville Telephone Co.....	3 65
Oakfield Telephone Co.....	21 68
Orfordville Telephone Co.....	19 28
Oostberg Telephone Co.....	2 37
Osceola Farmers Mutual Telephone Co.....	6 28
Osseo Telephone Co.....	15 75
Oregon Telephone Co.....	7 60
Oneida & Vilas Counties Telephone Co.....	14 19
Oconto County Telephone Co.....	23
Ontario & Milton Telephone Co.....	9 69
Perry & Hollandale Telephone Co.....	48
Portage Telephone Co.....	56 75
Peoples' Telephone Co., (Dane Co.).....	3 20
Pleasant Valley Telephone Co.....	09
Pardeeville Telephone Co.....	7 17
Prospect, Guthrie & Big Bend Telephone Co.....	4 03

General Fund Receipts, 1907.

Port Wing Telephone Co.....	8 80
Portage & Kilbourn Telephone Co.....	29
Pepin County Telephone Co.....	30 20
Pine Bluff Telephone Co.....	3 31
Pierce County Telephone Co.....	199 64
Preston Farmers Telephone Co.....	62
Peoples' Telephone Co., (Mt. Hope).....	9 76
Peoples' Telephone Co., (Superior).....	103 16
Plymouth Telephone Exchange.....	12 43
Platteville, Rewey & Ellenboro Telephone Co.....	90
Peoples' Telephone Co.....	4 84
Peoples' Telephone Co., (Rio)	59 67
Poynette Telephone Co.....	13 88
Prairie Queen Telephone Co.....	14
Price County Telephone Co.....	7 50
Progress Telephone Co.....	1 00
Reynolds, Son & Lambert Telephone Co.....	2 00
Ripon Telephone Co.....	7 87
Reseburg Mutual Telephone Co.....	29
Random Telephone Co.....	4 91
Rapids & Western Telephone Co.....	60
Rhineland Mutual Telephone Co.....	26 23
Rudd & Rood Telephone Co.....	2 32
Rush River & Eau Galle Telephone Co.....	08
Richwood Farmers Telephone Co.....	03
Reesburg Telephone Co.....	34 09
Richfield & Menominee Falls & Holy Hill Telephone Co..	83
Richwood & Akan Telephone Co.....	54
Rib Lake Telephone Co.....	8 80
Rewey & Mineral Point Telephone Co.....	23
River Telephone Co.....	76
Rock County Farmers Telephone Co.....	5 33
Rock County Telephone Co.....	82 49
Richfield, Huberton & Holy Hill Telephone Co.....	6 40
Richwood Telephone Co.....	2 57
Stockbridge & Sherwood Telephone Co.....	1 50
Silver Creek Telephone Co.....	1 38
Shaw Telephone Co.....	3 89
State Long Distance Telephone Co.....	17 46
St. Croix Farmers Mutual Telephone Co.....	2 13
Stratford Telephone Co.....	1 18
Springfield Farmers Telephone Co.....	1 05
Sharon Telephone Co.....	9 36
St. Croix Valley Telephone Exchange Co.....	22 05
St. Croix Valley Telephone Co.....	30 16
Scandinavia Telephone Co.....	17 65
Spring Green & Wyoming Telephone Co.....	11
Standard Telephone & Electric Co.....	1 61
South Hustisford Telephone Co.....	24
Shiocton Telephone Co.....	14 03
Two Rivers Telephone Co.....	9 30
Thorp Telephone Co.....	2 80
Town Line Farmers Independent Telephone Co.....	1 57
Theresa Union Telephone Co.....	27 85

General Fund Receipts, 1907.

Tamarack Telephone Co.....	07
Tenny Telephone Co.....	86
Telephone Toll Line.....	16 12
Tomah Electric Telephone Co.....	23 85
Troy & Honey Creek Telephone Co.....	41 86
Tri-State Telephone & Telegraph Co.....	130 79
Utica Telephone Co.....	10 84
Unity & Western Telephone Co.....	1 30
Utica Farmers Mutual Telephone Co.....	15
United Telephone Co.....	34 07
Union Telephone Co.....	61 86
Union Grove Telephone Co.....	3 48
Union Telephone Co.....	10 07
Valley Telephone Co.....	15
Vernon County Telephone Co.....	23 65
Viroqua Telephone Co.....	22 51
West Green Bush Telephone Co.....	10
Western Crawford County Telephone Co.....	55
Wausara Telephone Co.....	81 34
Wausaukee Telephone Co.....	3 77
Westby Telephone Co.....	14 45
Wood County Telephone Co.....	35 94
West Spring Green Telephone Co.....	01
Westfield Farmers Telephone Co.....	5 20
Westford Telephone Co.....	3 42
Wausau Telephone Co.....	96 22
Waunakee Telephone Co.....	2 82
White Oak Telephone Co.....	2 02
Western Wisconsin Telephone Co.....	91 89
Wittenberg Telephone Exchange.....	3 60
Warren Land Co. Telephone Co.....	7 27
West Wisconsin Telephone Co.....	4 70
Wisconsin Telephone Co.....	25,622 75
Wood, F. C., Telephone Co.....	6 14
Walworth County Telephone Co.....	20 27
Walworth Telephone Co.....	8 33
Wind Lake Telephone Co.....	6 50
Werley Telephone Co.....	24
Waupaca Citizens Telephone Exchange.....	15 84
Wonewoc Telephone Co.....	5 97
York Centre Telephone Co.....	89
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	\$31,836 53

CHARITABLE AND PENAL INSTITUTIONS.

State Hospital for Insane.....	\$7,610 63
Northern Hospital for Insane.....	10,701 24
School for Deaf.....	1,251 37
School for Blind.....	1,880 89
Industrial School for Boys.....	2,051 33
State Prison.....	78,605 90
State Public School.....	538 87

General Fund Receipts, 1907.

Home for Feeble-Minded.....	1,943 98
State Reformatory	51,393 25
Tuberculosis Sanatorium	382 00
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	\$156,359 66

MISCELLANEOUS.

Wisconsin National Guard, lost property fund.....	\$1,207 53
Attorney General, penalties, costs, etc.....	1,320 69
Banking Department, fees.....	7,745 00
Board of Forestry, A. L. Lord, refund.....	50 50
Circuit Courts, J. K. Parish, refund.....	212 36
Circuit Courts, O. T. Williams, erroneous payment re- funded	1,100 00
Civil Service Commission, Harry Spence, refund.....	53 34
Dairy and Food Commissioner, Jas. Van Duser, refund of salary	162 00
Dairy and Food Commissioner, Will McAdam, refund of salary	162 00
Executive Department, commissioner of deeds.....	40 00
Free Library Commission, sales, collections, etc.....	2,233 50
Geological and Natural History Survey, sale of bulletins, etc.	14 24
Geological and Natural History Survey, Clark Eng. Co., refund	504 90
Grain and Warehouse Commission, M. F. Swanston, er- roneous payment refunded.....	383 33
Historical Society, Mandal Eng. Co., refund.....	138 60
Historical Society, Secretary Commonwealth of Virginia, refund	25 80
Insurance Commissioner, fees.....	58,841 85
Insurance Commissioner, State Journal Printing Co., re- fund	50 00
Land Office, fees.....	1,098 10
Railroad Commission, certificates, etc.	8 50
State Department, domestic corporations.....	52,605 60
State Department, foreign corporations.....	6,108 50
State Department, miscellaneous corporations.....	6,293 20
State Department, amendments	307,231 90
State Department, notaries public	3,756 00
State Department, miscellaneous	2,704 83
State Department, employment agencies	500 00
State Superintendent, sale of dictionaries, etc.....	1,873 65
Superintendent of Public Property, sale of books, etc... Superintendent of Public Property, Link Belt Mch. Co., refund	712 27
State Treasurer, certificates, etc.....	1 66
State Treasurer, State Journal Printing Co., refund.....	17 36
Treasury Agent, licenses.....	8 65
State Veterinarian, by W. L. Houser, Secretary of State, cattle sold	24,123 25
State Veterinarian, by J. A. Frear, Secretary of State, cattle sold.....	2,753 23
Marine National Bank, cancelled drafts, Chap. 473, Laws 1905	8,186 25
	<hr/>
	2 00

General Fund Receipts, 1907.

Capital City Bank, cancelled drafts, Chap. 473, Laws 1905	50 58
Milwaukee National Bank, cancelled drafts, Chap. 473, Laws 1905.....	34 09
Kempf, John J. rent collected from A. J. Killa.....	213 50
Gilbert, F. L., attorney general, rent collected from A. J. Killa.....	66 00
Gilbert, F. L., attorney general, rent collected from Mr. Seefeld	8 00
State Bar Examiners, T. C. Richmond, refund.....	60 75
Maintaining Chronic Insane, Milwaukee Co. for maintenance of David Meyer.....	569 57
Deaf Mute Instruction, Eau Claire, refund.....	2 80
United States, care inmates Wisconsin Veteran's Home. Commissioners of Fisheries, Jacob Pfeiffer, refund.....	33,776 71
Bounty on Wild Animals, Roman Hoffman, refund.....	69 30
Bounty on Wild Animals, J. F. Leach, refund.....	3 00
Bounty on Wild Animals, J. F. Leach, refund.....	34 00
San Jose Scale, inspection fees.....	308 29
Governor's Contingent Fund, Gov. J. O. Davidson, balance returned	549 16
Frear, J. A., secretary of state, distribution of bills, Chap. 1, Laws 1907.....	372 00
Senator O. G. Munson, warrant for salary and mileage as senator tendered by State Treasurer and refused by Mr. Munson	530 20
Oil Inspection Fund, transfer of balance.....	8,421 84
Hunting License Fund, app. Chap. 465, Laws 1905.....	5,000 00
Hunting License Fund, app. Chap. 484, Laws 1905.....	5,000 00
Interest on General Fund, bank deposits.....	44,196 99
Sale of state lands.....	43,035 46
Patent fees, interest and penalty.....	361 02
University Fund Income, temporary transfers, Chap. 14, Laws (Spec. Session) 1905 returned.....	240,000 00
University Fund Income, interest on temporary transfers Insurance Fund, part of capitol fire award, Chap. 516, Laws 1905	1,736 52
Richland Co., reassessment of Village of Viola.....	37,000 00
Vernon Co., reassessment of Village of Viola.....	80 39
Washington Co., reassessment of Village of Schleisingerville	35 61
Green Co., trip to Brodhead to secure tax statements, section 1016, W. S. 1893.....	179 00
Tuberculosis Commission, Chap. 29, Laws 1905, Dr. C. A. Paull, refund.....	15 00
	41 50
Total general fund receipts.....	\$913,989 97
	\$5,122,344 17

General Fund Disbursements, 1907.

GENERAL FUND DISBURSEMENTS, 1907.

SALARIES, SPECIAL APPROPRIATIONS AND MISCELLANEOUS
EXPENSES.

EXECUTIVE DEPARTMENT.

Davidson, J. O., governor.....	\$5,000 00
Connor, W. D., lieutenant governor.....	500 00
Munson, O. G., private and military secretary.....	2,800 00
Thurber, R. L., executive clerk.....	1,800 00
Nelson, Jennie, stenographer.....	1,200 00
Torgeson, Hazel, messenger.....	900 00
Olson, Olga, stenographer.....	6 00
Polly, H. E., extra clerical help.....	75 00
State Journal Printing Co., publishing proclamations....	35 45
Western Union Telegraph Co., messages.....	25 22
Postal Telegraph Co., messages.....	10 89
U. S. Express Co., expressage.....	15 79
American Express Co., expressage.....	2 19
Wisconsin Telephone Co., messages.....	282 65
Dane Co. Telephone Co., messages.....	3 05
Madison Post Office, postage.....	643 00
Democrat Printing Co., printing.....	217 43
	\$13,521 72

STATE DEPARTMENT.

Houser, W. L., secretary.....	\$2,500 00
Frear, J. A., secretary.....	2,500 00
Miner, F. M., assistant secretary.....	1,000 00
Torge, A. T., assistant secretary.....	1,000 00
Lush, C. K., chief clerk.....	825 00
Nagler, L. B., chief clerk.....	840 00
Walker, S. T., incorporation clerk.....	1,400 00
MacKenzie, J. C., filing clerk.....	1,400 00
Healy, J. H., chief bookkeeper.....	1,275 00
Lee, J. T., chief bookkeeper.....	505 00
Lee, J. T., 1st assistant bookkeeper.....	1,150 83
Sherman, Don, 1st assistant bookkeeper.....	449 17
Sherman, Don, 2nd assistant bookkeeper.....	935 03
Comerford, W. H., 2nd assistant bookkeeper.....	357 69
Comerford, W. H., statistical clerk.....	870 00
Harrison, R. S., statistical clerk.....	330 00
Short, G. H., recording clerk.....	600 00
Cobban, A. J., registration clerk.....	1,200 00
Murphy, Tim, notarial clerk.....	1,300 00
Edwards, Joseph, vault clerk.....	1,200 00

General Fund Disbursements, 1907.

Post, G. S., printing clerk.....	1,500 00
Wylie, Fred, assistant printing clerk.....	592 22
Anderson, H. J., assistant printing clerk.....	216 80
Harrison, R. S., assistant printing clerk.....	169 57
Howitt, H. M., shipping clerk.....	1,200 00
Gannon, J. M., clerk.....	1,200 00
Cook, C. J., warrant clerk.....	1,200 00
Peirce, G. S., clerk.....	975 00
Kolb, Anna, clerk.....	1,200 00
Lorigan, John, clerk.....	1,200 00
Dunn, L. D., stenographer.....	262 50
Karras, Amy, stenographer.....	450 00
Miles, Louise, clerk, Chap. 433, L. 1901.....	900 00
Olson, Olga, clerk.....	100 00
Norton, Florence, stenographer.....	205 00
Madison Post Office, postage.....	1,925 00
American Express Co, expressage.....	354 22
United States Express Co., expressage.....	371 11
Wisconsin Telephone Co., messages.....	240 65
Western Union Telegraph Co., messages.....	25 04
Postal Telegraph Co., messages.....	4 27
Democrat Printing Co., printing.....	9,157 89
State Journal Printing Co., printing.....	1,184 60
C. & N. W. Ry. Co., freight.....	23 07
Ferris, E. S., freight.....	84
Schwaab Stamp & Seal Co., auto numbers.....	547 00
Advertising Delinquent Corporations:	
Athens Record	\$2 60
Augusta Eagle	2 60
Adams Co. Press	2 85
Antigo Republican	6 50
Areadian, The	2 60
Amherst Advocate	2 60
Alma Center News.....	2 60
Algoma Record	2 60
Ashland Daily Press	15 10
Amery Free Press	2 85
Baldwin Bulletin	2 85
Bloomer Advance	2 60
Badger State Banner	3 90
Brillion News	5 70
Boyd Times & Herald	2 85
Burnett Co. Sentinel.....	2 85
Butternut Eagle	2 85
Bayfield Co. Press.....	3 90
Biramwood News	2 60
Burlington Free Press.....	2 60
Bulletin Printing Co.....	11 95
Boscobel Sentinel	2 85
Buffalo Co. Journal	5 70
Berlin Courant	4 15
Brandon Times	2 60
Barron Co. Shield.....	5 70
Blair Press	2 60
Cedarburg News	2 60

General Fund Disbursements, 1907.

Columbus Democrat	5 20
Colfax Messenger	2 60
Clear Lake Star	2 85
Central Union	2 85
Cumberland Free Press	2 85
Chippewa Times	15 85
Cambridge News	2 60
Clintonville Tribune	6 50
Cadott Blade	2 60
Cambria News	2 60
Clark Co Herald	2 85
Columbia Co. Reporter.....	2 85
Clinton Herald	2 85
Cassville Record	2 85
Daily Telegram	20 80
Door Co. Democrat.....	3 90
Dells Reporter	2 85
Dunn Co. News	5 20
De Forest Times.....	2 60
Daily Pub. Co.....	5 45
Daily News Pub. Co.....	14 55
Dodge Co. Citizen.....	4 15
Dodgeville Chronicle	5 20
Der Botschafter	1 30
Elkhorn Independent	5 20
Ellsworth Record	4 15
Eagle Printing Co.....	9 60
Eagle Quill	2 60
Edgar Press	2 75
Enterprise	2 85
Fox River Journal	16 90
Florence Mining News.....	2 60
Forest Republican	2 60
Fox Lake Representative.....	2 85
Fennimore Times	2 60
Grant Co. Democrat.....	2 85
Galesville Independent	2 85
Green Lake Co., Register.....	2 85
Gillett Times	2 85
Green Bay Advocate	14 40
Gleaner, The	5 20
Grant Co. News.....	5 20
Glenwood Tribune	2 60
Hayward Republican	2 85
Hartland News	2 85
Hartford Press	2 60
Horicon Reporter	2 85
Highland Weekly Press.....	1 30
Independent, The	2 85
Independent, The	5 20
Independence News Wave	2 60
Iron River Pioneer	2 60
Jefferson Co. Union	9 85
Kickapoo Valley Journal	2 85
Kewaskum Statesman	2 60

General Fund Disbursements, 1907.

Kiel National Zeitung	2 60
Kingston Spy	5 20
Lodi Enterprise	2 85
Ladysmith News	5 20
Landsmann	2 60
La Crosse Argus	16 50
Local, The	2 60
Lake Geneva Pub. Co.	8 30
Loyal Tribune, The.....	2 85
La Farge Enterprise	2 60
Milwaukee Free Press	284 79
Menomonee Falls News	2 60
Mosinee Times	2 85
Mazomanie Sickle	3 90
Montfort Mail	2 85
Mayville News	2 69
Manawa Advocate	5 70
Madison Democrat	3 90
Mondovi Herald	3 55
Milwaukee Journal	282 10
Montreal Review-Miner	6 69
Medford Democrat	5 45
Mineral Point Tribune	2 60
Maiden Rock Press	2 85
Marshfield Times	6 60
Monroe Evening News	9 85
Marion Advertiser	2 85
Mt. Horeb Times	2 60
Melrose Chronicle	2 60
New Auburn Times	2 85
New Richmond News	9 63
New Lisbon Times	13 00
Nebagamon Enterprise	2 85
Neosho Standard	2 69
Nonpareil Journal	2 85
New North, The	3 90
News Publishing Co.	19 59
New London Republican	2 85
Oconto Falls Herald	3 90
Osceola Sun	2 60
Oregon Observer	2 85
Portage Daily Register	3 90
Poynette Press	2 85
Princeton Republic	2 85
Peshigo Times	2 60
Prentice News	6 75
Port Washington Pilot	2 85
Pardeeville Times	2 85
River Falls Times	2 85
Reedsburg Times	2 85
Rock Co. Banner	7 80
Rice Lake Times	2 85
Republican Farmer	13 50
Ripon Press	6 75
Randolph Advance	2 60
Reeseville Review	2 85

General Fund Disbursements, 1907.

Republican Observer	2 60
Review Pub. Co.....	16 90
Readstown Tribune	2 85
Rolnick	15 15
Republican & Press	4 15
Rib Lake Herald	2 85
Sharon Reporter	2 85
Sauk Co. Democrat	3 90
Shawano Co. Journal.....	4 15
Spooner Advocate	2 60
Spring Valley Sun.....	2 85
Sun, The	2 60
Sentry Enterprise	2 85
Superior Evening Telegram	35 10
Sparta Advertiser	7 00
State, The	16 90
Southwest Wisconsin	2 85
Sauk Co. News	2 60
Tomahawk Leader	7 80
Tri-County Review	2 60
Trempealeau Herald	2 85
Times Printing Co.....	23 40
Teller, The	4 15
Tomah Journal	2 60
Union Grove Enterprise	2 85
Vernon Co. Censor	3 90
Vilas Co. News	2 60
Wild Rose Times	6 50
Wood Co. Reporter	5 20
Walworth Times	2 85
Washburn Times	3 85
Wilton Herald	2 85
West Bend News	4 15
Whitehall Times & Blair Banner	7 00
Weekly Review	5 85
Waupaca Republican	5 20
Westby Times	2 85
Wittenberg Enterprise	2 85
Waukesha Freeman	19 50
Weekly Clarion	2 85
Wisconsin Leader	2 60
Waterford Post	2 85
Waterloo Journal	3 90
Wausau Record	7 80
Waupun Review	2 85
Weekly Review	2 60
Wisconsin Free Press	2 85
Wedge Pub. Co.....	6 50

 \$48,255 70

General Fund Disbursements, 1907.

TREASURY DEPARTMENT.

Kempf, J. J., treasurer.....	\$2,500 00
Dahl, A. H., treasurer	2,500 00
Denning, W. S., ass't treasurer.....	1,000 00
Denning, W. S., exchange.....	29 24
Johnson, Henry, ass't treasurer.....	1,000 00
Pugh, Arthur, bookkeeper.....	1,800 00
Wagner, A. H., bookkeeper.....	1,800 00
Leigh, I. P., corresponding clerk.....	1,600 00
Wilcox, Chester, deposit clerk.....	1,400 00
Rupp, L. P., mailing clerk.....	1,200 00
Madigan, S. A., commercial clerk.....	1,200 00
Kempf, Ella, stenographer.....	180 00
Fass, Hugo, stenographer.....	180 00
Gilbert, Sarah, stenographer.....	360 00
Roehl, J. O., night watchman.....	744 00
Vanderboom, E. J., clerk, Chap. 433, L. 1901.....	900 00
American Express Co., expressage.....	12 73
United States Express Co., expressage.....	17 06
Madison Post Office, postage and box rent.....	1,505 00
Wisconsin Telephone Co., messages.....	282 85
Western Union Telegraph Co., messages.....	17 70
Postal Telegraph Co., messages.....	2 21
Democrat Printing Co., printing.....	539 36
State Journal Printing Co., printing.....	19 90
Citizens Trust Co., premium on bond.....	750 00
	\$21,572 51

ATTORNEY GENERAL.

Sturdevant, L. M., attorney general, sal. and exp.....	\$1,566 43
Gilbert, F. L., attorney general, sal. and exp.....	1,615 48
Titus, A. C., 1st asst. attorney general, sal. and exp....	2,331 88
Tucker, F. T., 2nd asst. attorney general, sal. and exp.	1,921 70
Messerschmidt, J. E., law examiner, sal. and exp.....	1,513 75
Stedman, C. A., clerk.....	859 78
Fawcett, F. L., clerk.....	140 22
Sturdevant, Meda, stenographer.....	450 00
Schuckhart, Evelyn, stenographer.....	450 00
Clemons, F. G., messenger.....	720 00
Doe, J. B., services.....	271 90
Shepard Co., Frank, subscription.....	5 00
Callaghan & Co., subscription.....	3 00
Cream of The Law Co., subscription.....	10 00
Flood, T. H. & Co., reports.....	6 90
West Publishing Co., reports.....	55 00
Madison Post Office, postage and box rent.....	192 20
United Express Co., expressage.....	30 30
American Express Co., expressage.....	69 23
Wisconsin Telephone Co., messages.....	80 75
Western Union Telegraph Co., messages.....	9 13
Postal Telegraph Co., messages.....	3 74
Democrat Printing Co., printing.....	935 68
Halbach, J. P., fees, Chap. 494, L. 1905.....	18 00

General Fund Disbursements, 1907.

Klusman, W. F., fees, Chap. 494, L. 1905.....	12 00
Stenjem, N. P., fees, Chap. 494, L. 1905.....	18 00
Grane, Mary, fees, Chap. 494, L. 1905.....	18 00
Smith, E. H., fees, Chap. 494, L. 1905.....	60 00
Burdeau, W. E., fees, Chap. 445, L. 1905.....	4 10
Kilrane & Smith, abstract.....	120 09
Everson, B. E., certified copy.....	1 00
Schultz, Jr., William, services.....	31 95
Kennedy, William, expenses.....	14 51
Cary, W. J., fees.....	2 10
Haugen, J. S., fees.....	1 90
Knell, W. R., fees.....	24 95
Pickering, W. E., fees.....	1 58
McLean, R. B., fees.....	3 08
Lucius, Jr., Nicholas, fees.....	5 40
Tipton, R. I., fees.....	1 82
Bell, M. J., fees.....	3 42
Engstrand, Theodore, fees.....	5 88
Lemicux, Peter, fees.....	3 08
Sweet, Ben, fees.....	1 53
Cords, F. W., fees.....	3 00
Lafferty, Robert, fees.....	1 58
Seguin, F. J., fees, Chap. 48, L. 1905.....	3 00
Scott, Laura, fees, Chap. 48, L. 1905.....	62 70
McCormick, Frank, fees, Chap. 48, L. 1905.....	12 00
Sauve, Ernest, fees, Chap. 48, L. 1905.....	3 85
Budlong, C. A., fees, Chap. 48, L. 1905.....	3 00
Taylor, R. S., fees, Chap. 48, L. 1905.....	67 50
Stenjem, N. P., fees, Chap. 48, L. 1905.....	88 25
Van Veghel, P. A., fees, Chap. 48, L. 1905.....	7 70
Thomas & Thomas, fees, Chap. 48, L. 1905.....	58 40
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	\$13,905 43

STATE SUPERINTENDENT'S DEPARTMENT.

Cary, C. P., superintendent, sal. and exp.....	\$5,710 45
Borden, J. B., assistant superintendent, sal. and exp...	1,910 00
Wood, L. W., rural school inspector, sal. and exp.....	3,036 05
Terry, H. L., high school inspector, sal. and exp.....	2,517 95
Hunt, W. H., state school inspector, sal. and exp.....	2,596 47
Drewry, G. H., state school inspector, sal. and exp....	2,567 05
Schaffer, A. E., inspector schools for deaf, sal. and exp.	1,924 90
Harper, C. L., chief clerk.....	1,500 00
Barnett, Maud, library clerk, sal. and exp.....	1,616 42
Merrick, Winona, index and filing clerk.....	1,000 00
Messerschmidt, M. A., stenographer.....	720 00
Milhaupt, H. G., mailing clerk.....	916 00
Johnson, Irene, mailing clerk.....	84 00
McClurg & Co., A. C., books.....	163 63
Merriam Co., G. & C., dictionaries.....	3,132 00
Publishers Weekly, book.....	1 50
Parker Educational Co., magazines.....	36 80
Breitwisch, A. J., photograph.....	5 00
Nielson, E. C., prints.....	1 00
Milwaukee Art Students League, cover design.....	35 00

General Fund Disbursements, 1907.

Milwaukee Lithograph Co., arbor day covers.....	240 00
Democrat Printing Co., printing.....	6,218 23
State Journal Printing Co., publishing.....	2 78
C. & N. W. Ry. Co., freight.....	74 86
C. M. & St. P. Ry. Co., freight.....	19 47
Mahoney, C. J., drayage.....	6 04
Jarvis, C. W., drayage.....	20 50
Clark Engraving Co., cuts.....	504 51
Madison Post Office, postage.....	2,398 72
American Express Co., expressage.....	631 65
United States Express Co., expressage.....	756 19
Western Union Telegraph Co., messages.....	11 72
Postal Telegraph Co., messages.....	35
Wisconsin Telephone Co., messages.....	95 30
Dane Co. Telephone Co., messages.....	4 55
State Insurance Fund, premiums.....	1 62
	\$40,460 86

INSURANCE DEPARTMENT.

Host, Z. M., commissioner, sal. and exp.....	\$1,884 04
Beedle, G. E., commissioner.....	1,500 00
Purtell, T. M., deputy commissioner.....	750 00
Waite, M. W., deputy commissioner.....	750 00
Chrystal, A. E., chief clerk.....	600 00
End, W. G., chief clerk.....	581 15
Gurnee, P. D., actuary.....	800 00
Gurnee, P. D., assistant actuary.....	700 00
Anderson, L. A., assistant actuary.....	170 83
Anderson, L. A., actuary.....	800 00
End, W. G., examiner.....	618 85
Ketcham, E. A., examiner.....	250 00
Anderson, H. J., examiner.....	310 00
Bryant, F. H., license clerk.....	1,200 00
Glenz, W. H., general clerk.....	1,200 00
Monteith, Mary, filing clerk.....	900 00
Shepard, Eugene, messenger and mailing clerk.....	900 00
Esselmann, Amelia, stenographer.....	300 00
Fauerbach, May, stenographer.....	120 00
Frey, N. J., stenographer.....	248 00
Hillyer, R. H., stenographer.....	52 00
Milwaukee Journal Co., publishing list.....	200 00
Milwaukee Free Press, publishing list.....	50 00
State Journal Printing Co., publishing list.....	203 60
Democrat Printing Co., printing.....	5,310 46
Western Union Telegraph Co., messages.....	31 94
Postal Telegraph Co., messages.....	34 23
Wisconsin Telephone Co., messages.....	182 70
Madison Post Office, postage.....	900 40
National Surety Co., premium on bond.....	250 00
American Express Co., expressage.....	591 23
United States Express Co., expressage.....	1,001 85
	\$23,391 29

General Fund Disbursements, 1907.

RAILROAD COMMISSIONER'S DEPARTMENT.

Thomas, J. W., commissioner, sal. and exp.....	\$1,799 39
Wadsworth, M. H., stenographer.....	522 97
Gilbert, Sarah, stenographer.....	186 79
Western Union Telegraph Co., messages.....	93
Wisconsin Telephone Co., messages.....	26 30
American Express Co., expressage.....	78 49
United States Express Co., expressage.....	89 21
Madison Post Office, postage.....	185 00
C. & N. W. Ry. Co., freight.....	1 55
Jarvis, C. W., drayage.....	13 75
Thomas, M. W., drayage.....	1 25
Democrat Printing Co., printing.....	257 44
Milwaukee Lithographing Co., maps.....	5,749 94
Mason, E. C., accountant, Chap. 431, L. 1903, sal. and exp.	1,000 18
Cleary, W. H., accountant, Chap. 431, L. 1903, sal. and exp.	1,234 37
Gilman, S. W., accountant, Chap. 431, L. 1903, sal. and exp.	44 38
	\$11,281 95

RAILROAD COMMISSION OF WISCONSIN.

Barnes, John, commissioner, sal. and exp.....	\$5,091 00
Erickson, Halford, commissioner, sal. and exp.....	5,135 58
Meyer, B. H., commissioner, sal. and exp.....	5,146 13
Winterbotham, J. M., secretary, sal. and exp.....	2,570 35
Anders, F. L., assistant, ½ sal. and exp.....	254 52
Brown, E. S., assistant, ½ sal. and exp.....	205 24
Budde, E. F., assistant, ½ sal. and exp.....	139 45
Berg, M. A., assistant, ½ sal. and exp.....	42 50
Crocker, F. A., expert.....	12 00
Daumling, W. C., stenographer, sal. and exp.....	1,509 43
De Boos, F. A., assistant, ½ sal. and exp.....	240 41
Dyer, G. H., assistant, ½ sal. and exp.....	119 19
Emerson, A. E., clerk.....	564 99
Eustis, C. L., assistant, ½ sal. and exp.....	205 64
Gilman, S. W., expert, sal. and exp.....	905 44
Gruhl, Edward, assistant, ½ sal. and exp.....	107 92
Hogan, J. F., clerk.....	1,003 50
Hartley, Clarence, expert.....	818 25
Himboldt, W. K., assistant, ½ sal. and exp.....	200 93
Harris, R. W., assistant, ½ sal. and exp.....	238 68
Hatch, S. R., assistant, ½ sal. and exp.....	13 33
Judson, D. E., assistant, ½ sal. and exp.....	40 00
Kermer, M. J., assistant, ½ sal. and exp.....	283 33
Kehr, F. C., assistant, ½ sal. and exp.....	203 16
Larson, C. M., assistant, ½ exp.....	92 85
Lottes, A. J., assistant, ½ sal. and exp.....	235 10
Learmouth, F. A., assistant, ½ sal. and exp.....	5 18
Moss, Lester, expert, sal. and exp.....	22 50
Miller, W. E., assistant, ½ sal. and exp.....	406 00
Mack, J. G. D., assistant, ½ sal. and exp.....	412 07

General Fund Disbursements, 1907.

.....	93 70
Owen, G. E., assistant, $\frac{1}{2}$ sal. and exp.....	20 33
Pence, W. D., engineer, $\frac{1}{2}$ sal. and exp.....	1,089 36
Schreiber, C. E., expert.....	1,080 00
Smethurst, Joseph, expert.....	732 20
Sloan, W. T., assistant, $\frac{1}{2}$ sal. and exp.....	384 54
Strait, E. N., assistant, $\frac{1}{2}$ sal. and exp.....	193 65
Stedman, J. E., assistant, $\frac{1}{2}$ sal. and exp.....	149 51
Schmidt, R. D., assistant, $\frac{1}{2}$ sal. and exp.....	28 95
Thorn, W. T., assistant, $\frac{1}{2}$ sal. and exp.....	316 18
Thorkelson, H. J., assistant, $\frac{1}{2}$ sal. and exp.....	355 07
Usher, J. E., expert.....	1,000 00
Van Zant, J. G., assistant, $\frac{1}{2}$ sal. and exp.....	103 61
Weston, George, assistant, $\frac{1}{2}$ sal. and exp.....	535 29
Williams, L. D., assistant, $\frac{1}{2}$ sal. and exp.....	73 24
Weaver, G. L., assistant, $\frac{1}{2}$ sal. and exp.....	7 26
 Witness Fees:	
Anderson, M. S.....	32 08
Bushnell, J. M.....	16 70
Blix, A. O.....	26 28
Booth, M. A.....	5 95
Buckmaster, A. E.,.....	12 12
Cory, F. L.....	82 03
Corning, H. D.....	5 82
Corning, R. O.....	5 34
Carroll, Edward.....	4 46
Christenson, C. T.....	4 54
Etter, J. T.....	4 46
Flood, G. H.....	12 40
Farmer, T. B.....	13 56
Fuller, W. N.....	27 55
Friday, H. P.....	14 86
Grossman, Christ.....	5 18
Guildner, E. W.....	5 18
Gillett, Charles.....	7 63
Gregg, L. B.....	7 63
Gryant, Frank.....	1 60
Hammond, T. M.....	7 66
Hammond, F. W.....	6 34
Harrison, W. H.....	9 96
Irvine, J. G.....	11 52
Jackson, F. C.....	17 30
Jepson, James.....	10 76
Keading, H. A.....	12 40
Krueger, F. A.....	19 96
Koenig, H. A.....	7 63
Kerr, W. D.....	7 63
Knight, W. J.....	4 45
Kleist, Michael.....	12 12
Liberty, J. I.....	14 18
Lusk, Henry.....	7 66
Lyle, W. R.....	14 86
Miller, B.....	11 52
O'Dell, E. A.....	6 04
Patchin, O. C.....	5 18
Peck, C. A.....	15 90

General Fund Disbursements, 1907.

Perry, Samuel.....	46 20
Perry, R. M.....	8 14
Paulson, P. A.....	5 10
Pease, L. S.....	7 66
Rose, A. J.....	23 70
Rivard, L. H.....	26 28
Reckmire, A. P.....	27 96
Siewert, G. H.....	5 18
Stedman, Hollis.....	15 90
Tunison, C.....	11 52
Templeton, James.....	7 26
Treat, J. B.....	4 46
Whitaker, C. H.....	11 03
York, R. E.....	1 50
Ziernann, J. O.....	15 10
Burnes, C. J., services.....	1 90
Duner & Co., ½ services.....	12 50
Gerwing, A. F., services.....	1 00
American Express Co., expressage.....	92 17
Democrat Printing Co., printing.....	1,976 99
Madison, P. O., box rent.....	9 00
Postal Telegraph Co., messages.....	7 15
United States Express Co., expressage.....	45 24
Western Union Telegraph Co., messages.....	30 20
Wisconsin Telephone Co., messages.....	79 60
	\$35,314 84

TAX COMMISSION.

Gilson, N. S., commissioner, sal. and exp.....	\$5,018 05
Haugen, N. P., commissioner, sal. and exp.....	5,130 90
Curtis, George, Jr., commissioner, sal.....	5,000 00
Francis, G. H., secretary.....	2,000 00
Evans, A. W., index clerk.....	1,065 00
Barnes, E. M., stenographer.....	1,020 00
Brabant, E. J., clerk.....	593 03
Paunack, J. M., clerk.....	101 62
Anderson, L. A., statistician.....	613 45
Pence, W. D., expert eng. sal. and exp.....	1,013 13
Larson, C. M., assistant, sal. and ½ exp.....	1,720 77
Moritz, B. D., stenographer, sal.....	650 00
Norton, F. Q., stenographer sal.....	510 50
Special Agents and Assistants:	
Adams, T. S.....	1,348 31
Baker, J. E.....	450 39
James, A. E.....	584 17
Cross, I. B.....	171 64
Hopson, H. C.....	282 55
Schmidt, R. A.....	402 91
Campbell, Robert.....	310 51
Hancock, G. D.....	101 46
Mowry, D. E.....	200 18
Neystrom, P. H.....	177 78
Secrist, Horace.....	251 67

General Fund Disbursements, 1907.

Blanchard, G. W.....	224 93
Cowles, H. V.....	265 80
Crocker, F. A.....	584 76
Karges, R. A.....	248 80
King, C. B.....	163 08
Olbrich, Emil.....	168 73
Polley, H. E.....	233 75
Reynolds, P. M.....	305 11
Skinrood, C. O.....	266 89
Twesme, A. T.....	155 43
McKenzie, F. W.....	47 10
Juergens, Carl.....	71 45
Anders, F. L.....	254 31
Brown, E. S.....	206 24
DeBoos, F. A.....	240 40
Dyer, G. H.....	119 19
Eustis, C. L.....	205 64
Himboldt, W. K.....	202 49
Kermer, M. J.....	283 32
Kehr, F. C.....	208 18
Miller, W. E.....	406 00
Mack, J. G. D.....	412 10
Olson, A. E.....	76 18
Lottes, A. J.....	235 12
Sloan, W. T.....	384 53
Thorn, W. T.....	316 20
Thorkelson, H. J.....	355 07
Van Zant, J. G.....	103 60
Weston, George.....	554 61
Williams, L. D.....	74 74
Strait, E. N.....	192 16
Harris, R. W.....	238 68
Gruhl, E. N.....	107 92
Stedman, J. E.....	149 51
Pengra, M. H.....	280 03
Budde, E. F.....	139 46
Owen, G. E.....	37 83
Schmidt, R. A.....	62 29
Hatch, S. R.....	13 34
Judson, D. E.....	40 00
Berg, M. A.....	42 50
Luft, Katherine, clerk.....	349 33
Higbee, Hazel, clerk.....	101 65
Hayner, Grace, stenographer.....	125 62
Shanks, Myrtle, stenographer.....	277 33
Martin, G. M., clerk.....	212 26
Thompson, Mrs. M. E. B., clerk.....	60 00
Morse, H. E., services.....	2 00
Hatch, F. A., services.....	9 50
Schaus, I. P., services.....	18 00
Sanborn, Pearl, services.....	2 00
Roehl, J. O., services.....	15 00
Wiegand, O. O., services.....	14 38
Luebke, Charles, services.....	15 02
Schaar, Edna, services.....	8 25

General Fund Disbursements, 1907.

Smith, J. D., services.....	10 00
Carlsted, Esther, services.....	5 65
Hartley, C. J., services.....	104 00
Duner Co., ½ services.....	12 50
Witness Fees:	
Curtin, F. J.....	15 53
Buckreis, John	10 83
Michal, George	16 22
Hays, Edward	15 58
Lamer, R. M.....	19 90
Hughes, Frank	15 53
Lathrop, L. L.....	11 50
Linke, Henry	7 50
Wulfing, F. A.....	14 74
Guth, L. D.....	11 26
Rosenheimer, John	11 26
Rosenheimer, John, Jr.....	11 26
Sperke, Paul	11 26
Burgess, Frank	53 70
Raymond, H.	39 92
Peterson, O. E.....	23 34
Williams, J. G.....	23 34
Sutton, Reuben	8 44
McCumber, J. M.....	21 50
Apker, B. M.....	21 50
Severson, J. A.....	21 50
Nolan, H. T., special assistant, sal. and exp.....	45 50
Gorman, E. P., special assistant, sal. and exp.....	23 83
Curtin, J. H., special assistant, sal. and exp.....	23 83
Davison, W. B., special assistant, sal. and exp.....	21 67
Glidden, Violet, stenographer.....	105 00
Dana Co., W. B., book.....	15 00
Moody Corporation, The, manual.....	10 00
Insurance Press, The, book.....	7 50
Callaghan & Co., book.....	6 50
Rand, McNally & Co., book.....	13 33
Macmillan Co., The, book.....	3 00
Poor's Railway Manual Co., manual.....	10 00
West Publishing Co., subscription.....	23 25
Railway Equipment Publishing Co., subscription.....	6 00
Jones & Co., Don, subscription.....	12 00
Putnam, H. H., subscription.....	3 00
Street Railway Journal, subscription.....	6 50
Railway World Publishing Co., subscription.....	4 00
Niedecken Co., H., supplies.....	34 25
Leonard, W. T., expense.....	65 53
American Express Co., expressage.....	231 55
United States Express Co., expressage.....	163 83
Madison Post Office, postage.....	306 00
Democrat Printing Co., printing.....	3,863 16
Western Union Telegraph Co., messages.....	1 27
Postal Telegraph Co., messages.....	1 50
Wisconsin Telephone Co., messages.....	26 60
C. & N. W. Ry. Co., freight.....	64

\$44,163 07

General Fund Disbursements, 1907.

LAND COMMISSIONER'S DEPARTMENT.

Castle, B. J., chief clerk, sal. and exp.....	\$1,812 82
Bennett, W. H., assistant chief clerk.....	1,600 00
Pott, A. W., bookkeeper.....	1,400 00
Lampert, M., general clerk, sal. and exp.....	1,112 82
Davidson, Hannah, stenographer.....	133 34
Kempf, Ella, stenographer.....	150 00
Sturdevant, Almeda, clerk and stenographer.....	300 00
Goodfellow, J. W., expense.....	30 50
Corrigan, J. E., expense.....	6 67
Zinn, B. S., expense.....	6 66
Rogers, F. W., expense.....	6 67
Dahl, A. H., expense.....	11 80
Democrat Printing Co., printing.....	130 83
American Express Co., expressage.....	2 73
Madison Post Office, postage.....	123 00
Munson, O. G., advertising.....	9 40
Chapman, L. W., advertising.....	9 40
Hopkins, J. H., advertising.....	9 40
Sharp, R. A., advertising.....	9 40
Fitzgerald, J. P., advertising.....	9 40
Leicht, C. A., advertising.....	9 40
Myrland & Fisher, advertising.....	9 40
State Journal Printing Co., advertising.....	4 70
Adams Co. Press, advertising.....	9 40
Vilas News, advertising.....	4 70
Allen, W. M., advertising.....	4 70
Christianson, A. G., advertising.....	4 70
Lee, R. G., advertising.....	4 70
Thompson, A. C., advertising.....	4 70
Lambert, W. D., advertising.....	4 70
Herald Publishing Co., advertising.....	4 70
Susemihl, Otto, advertising.....	4 70
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	\$6,945 34

BANKING DEPARTMENT.

Bergh, M. C., commissioner, sal. and exp.....	\$3,702 19
Richards, W. H., deputy commissioner, sal. and exp....	2,931 78
Kuolt, A. E., examiner, sal. and exp.....	2,080 35
Wild, Thaddeus, examiner, sal. and exp.....	1,949 85
Hagan, M. C., examiner, sal. and exp.....	2,467 91
Herried, Thomas, examiner, sal. and exp.....	2,406 06
Brown, C. L., chief clerk.....	1,500 00
Davidson, I. J., clerk.....	1,200 00
American Express Co., expressage.....	2 73
United States Express Co., expressage.....	6 65
Madison Post Office, postage.....	768 05
Democrat Printing Co., printing.....	1,263 97
Western Union Telegraph Co., messages.....	9 23
Postal Telegraph Co., messages.....	1 48
Wisconsin Telephone Co., messages.....	17 75
	<hr/>
	\$20,307 10

General Fund Disbursements, 1907.

BUREAU OF LABOR STATISTICS.

Beck, J. D., commissioner, sal. and exp.....	\$2,350.03
Hagenah, W. J., deputy commissioner, sal. and exp....	1,575 81
Pietzsch, W. O., clerk.....	1,300 00
Filbey, E. J., clerk.....	1,000 00
Beck, Rena, clerk.....	744 00
Thomas, Nora, clerk and typewriter.....	120 00
Webster, L. B., clerk and typewriter.....	40 09
Davidson, Hannah, clerk and typewriter.....	560 00
Vallier, J. E., factory inspector, sal. and exp.....	1,486 75
Norris, J. A., asst. factory inspector, sal. and exp....	1,151 72
Lehnhoff, August, asst. factory inspector, sal. and exp..	1,369 86
Kaems, A. E., asst. factory inspector, sal. and exp....	1,434 59
Peterson, H. P., asst. factory inspector, sal. and exp...	1,778 25
Walby, Thomas, asst. factory inspector, sal. and exp....	1,547 22
Bloom, J. R., asst. factory inspector, sal. and exp.....	1,271 45
Evans, D. D., asst. factory inspector, sal. and exp.....	1,334 60
Porter, C. S., asst. factory inspector, sal. and exp....	1,505 10
Wittenberg, Jr. D., asst. factory inspector, sal. and exp.	1,206 92
Straub, William, asst. factory inspector, sal. and exp...	1,173 22
Harbeck, J. H., asst. factory inspector, sal. and exp....	170 67
Kunz, Edessa, asst. factory inspector (woman), sal. and exp.	1,552 90
Kutler, L. F., bakery inspector, sal. and exp.....	11 72
Kremer, C. J., bakery inspector, sal. and exp.....	1,484 95
Bahr, W. A., salary superintendent free employment office Milwaukee	1,218 00
Stewart, J. C., salary superintendent free employment office Superior	50 00
Penn, G. F., salary superintendent free employment office Superior	1,150 00
McMullen, T. A., salary superintendent free employment office La Crosse	1,200 00
Schreiber, Henry, salary superintendent free employment office, Oshkosh	1,200 00
Martin, Anna, services.....	117 09
Blinkinstine, S., rent.....	650 00
Bahr, W. A., supplies.....	5 73
Northwestern Furniture Co., supplies.....	38 10
Ginn & Co., books.....	2 70
Johnson, W. L. A., books.....	15 00
Keilty, Thomas, books.....	14 00
Steger, C., desk.....	15 00
C. & N. W. Ry. Co., freight.....	7 24
Madison Post Office, postage.....	534 45
La Crosse Telephone Co., rental.....	24 00
Wisconsin Telephone Co., messages and rental.....	139 35
Western Union Telegraph Co., messages.....	2 74
Postal Telegraph Co., messages.....	25
American Express Co., expressage.....	87 47
United States Express Co., expressage.....	306 00
Jarvis, C. W., drayage.....	2 50
Democrat Printing Co., printing.....	3,076 75
Clark Engraving Co., half-tones.....	132 50
Mandel Engraving Co., half-tones.....	4 90

\$36,163 49

General Fund Disbursements, 1907.

DAIRY AND FOOD COMMISSIONER'S DEPARTMENT.

Emery, J. Q., commissioner, sal. and exp.....	\$2,636 57
Baer, U. S., asst. commissioner, sal. and exp.....	2,663 17
Moore, J. G., 2nd asst. commissioner, sal. and exp.....	1,338 95
Larson, H. C., 2nd. asst. commissioner, sal. and exp....	1,052 13
Larson, H. C., creamery inspector, sal. and exp.....	1,433 16
Larson, P. A., creamery inspector, sal. and exp.....	2,141 10
Cornelinson, T., creamery inspector, sal. and exp.....	2,358 74
Buzzell, F. M., chief food inspector, sal. and exp.....	1,794 85
Carswell, F. E., cheese factory insp. sal. and exp.....	2,121 79
Aderhold, E. L., cheese factory insp. sal. and exp.....	2,093 27
Marty, Fred, cheese factory insp. sal. and exp.....	1,855 18
Cannon, J. D., cheese factory insp. sal. and exp.....	2,053 21
McAdam, William, inspector, sal. and exp.....	2,246 06
Van Duser, James, inspector, sal. and exp.....	1,852 49
Scott, W. F., inspector, sal. and exp.....	1,613 36
Fischer, Richard, chemist, sal. and exp.....	1,983 31
Kundert, A. E., asst. chemist, sal. and exp.....	1,353 90
Tweedden, M. E., asst. chemist, sal. and exp.....	100 00
Klueter, Harry, asst. chemist, sal. and exp.....	475 00
Thomas, Ethel, stenographer and confidential clerk.....	900 00
Olin, J. M., legal services.....	594 70
Gettle, L. E., legal services.....	1,422 65
Eimer & Amend, laboratory supplies.....	9 38
Creamery Package Manufacturing Co., laboratory sup- plies	28 90
Menges, A. F., laboratory supplies.....	23 74
Sargent, E. H. Co., laboratory supplies.....	24 98
Hinrichs Dry Goods Co., laboratory supplies.....	4 20
Thomas, Sidney, laboratory supplies.....	4 25
Clark Engraving Co., half-tones.....	4 05
C. & N. W. Ry. Co., freight.....	3 63
Jarvis, C. W., dravage.....	6 00
American Express Co., expressage.....	98 75
United States Express Co., expressage.....	50 74
Madison Post Office, postage.....	244 80
Democrat Printing Co., printing.....	394 40
State Insurance Fund, premiums.....	6 20
Western Union Telegraph Co., messages.....	13 31
Postal Telegraph Co., messages.....	90
Wisconsin Telephone Co., messages.....	60 25
Dane Co. Telephone Co., messages.....	9 20
	\$37,076 27

SUPREME COURT.

Cassoday, J. B., chief justice.....	\$5,000 00
Dodge, J. E., justice.....	6,000 00
Marshall, R. D., justice.....	5,000 00
Siebecker, R. G., justice.....	6,000 00
Kerwin, J. C., justice.....	6,000 00
Winslow, J. B., justice.....	6,000 00
Timlin, W. H., justice.....	3,000 00
Kellogg, Clarence, clerk, fees.....	259 75
Arthur, Frederick, proof reader.....	1,500 00

General Fund Disbursements, 1907.

Conover, F. K., reporter.....	3,000 00
Relitz, A. F., stenographer.....	600 00
Ferris, G. M., stenographer.....	1,200 00
Law, E. M., stenographer.....	1,200 00
Nelson, T. P., stenographer.....	1,200 00
Liesse, Hilbert, stenographer.....	1,200 00
McLeod, A. A., stenographer.....	1,200 00
Winslow, H. A., stenographer.....	600 00
Kershaw, Kate, stenographer.....	600 00
Baylor, C. H., crier, fees and sal.....	1,064 00
Coleman, Thomas, janitor.....	780 00
Lamb, C. F., indexing.....	900 00
Madison Post Office, postage.....	166 70
Democrat Printing Co., printing.....	666 85
Western Union Telegraph Co., messages.....	9 00

\$53,146 31

STATE LAW LIBRARY.

Glasier, G. G., librarian.....	\$2,000 00
Orvis, W. H., messenger.....	1,200 00
Van Wagener, J. H., janitor.....	744 00
Banks Law Publishing Co., books.....	6 00
Boston Book Co., books.....	124 50
Callaghan & Co., books.....	1,987 27
Carswell Co., The, books.....	546 72
Flood & Co., T. H., books.....	1 50
Orvis, W. H., books.....	18 00
Shepherd Co., Frank, books.....	112 50
Statute Law Book Co., books.....	55 45
Stevens & Haynes, books.....	15 10
American Express Co., expressage.....	29 00
United States Express Co., expressage.....	58 53
Madison Post Office, postage.....	18 00
Gerling, H. C., drayage.....	7 50
C. & N. W. Ry. Co., freight.....	1 07
Democrat Printing Co., printing.....	320 32
American Bonding Co., premium on bond.....	25 00
Wisconsin Telephone Co., messages.....	40
Western Union Telegraph Co., messages.....	75

\$7,271 70

CIRCUIT COURTS.

Judges:	
Belden, E. B., 1st circuit.....	\$4,400 00
Williams, O. T., 2nd circuit.....	5,500 00
Tarrant, W. D., 2nd circuit.....	6,250 00
Halsey, L. W., 2nd circuit.....	5,000 00
Ludwig, J. C., 2nd circuit.....	5,000 00
Burnell, G. W., 3rd circuit.....	4,400 00
Kirwan, Michael, 4th circuit.....	4,400 00
Clementson, George, 5th circuit.....	4,500 00
Fruit, J. J., 6th circuit.....	4,700 00
Webb, C. M., 7th circuit.....	4,400 00
Helms, E. W., 8th circuit.....	4,400 00

General Fund Disbursements, 1907.

Stevens, E. R., 9th circuit.....	4,400 00
Goodland, John, 10th circuit.....	4,400 00
Vinje, A. J., 11th circuit.....	4,500 00
Dunwiddie, B. F., 12th circuit.....	2,000 00
Grimm, George, 12th circuit.....	2,500 00
Dick, J. J., 13th circuit.....	3,750 00
Lueck, M. L., 13th circuit.....	1,203 33
Hastings, S. D., 14th circuit.....	4,400 00
Parish, J. K., 15th circuit.....	5,000 00
Silverthorn, W. C., 16th circuit.....	4,400 00
O'Neil, James, 17th circuit.....	4,400 00
Fowler, C. A., 18th circuit.....	4,400 00
Reporters:	
Welch, C. H., 1st circuit.....	515 00
Kimball, W. C., 3rd circuit.....	400 00
Brush, H. A., 3rd circuit.....	950 00
Orton, Charles, 5th circuit.....	1,040 00
Morse, R. W., 7th circuit.....	340 00
Cross, C. A., 8th circuit.....	930 00
Smith, E. H., 9th circuit.....	1,375 00
Bradford, F. S., 10th circuit.....	530 00
Hile, J. R., 11th circuit.....	500 00
Grant, F. C., 12th circuit.....	310 00
Sawyer, J. H., 13th circuit.....	330 00
Parkes, J. T., 14th circuit.....	810 00
Hart, George, 16th circuit.....	1,035 00
Calway, F. D., 17th circuit.....	595 00

 \$108,058 33

CIVIL SERVICE COMMISSION.

Sparling S. E., commissioner, sal. and exp.....	\$680 00
Cunningham, T. J., commissioner, sal. and exp.....	1,436 83
Gaffron, Otto, commissioner, sal. and exp.....	1,184 66
Doty, F. E., secretary, sal. and exp.....	2,537 81
Sexton, J. M., clerk, sal. and exp.....	1,255 56
Greig, C. B., stenographer.....	723 34
Knoepple, Louise, clerk.....	217 60
Preston, Mrs. C. H., reader.....	8 00
Fawcett, Frank, reader.....	403 00
Knight, H. S., reader.....	260 00
Olson, C. P., reader.....	140 25
Bunsa, G. E., reader.....	43 00
Lambeck, A. H., reader.....	15 00
Shepard, W. H., reader.....	1 50
Boyles, C. M., examiner.....	1 55
Dresden, B. M., examiner.....	5 38
Hooper, J. T., examiner.....	6 90
Ives, Guy, examiner.....	7 00
Sheldon, E. E., examiner.....	75
Nee, T. A., examiner.....	3 12
Nye, C. H., examiner.....	32
Crothers, G. E., examiner.....	1 00
Spence, Harry, examiner.....	54 00

General Fund Disbursements, 1907.

Drake, H. B., examiner.....	12 50
Skinner, H. J., examiner.....	4 00
Harvall, L. O., examiner.....	1 00
Rhoades, G. B., examiner.....	1 40
Welch, T. M., examiner.....	3 14
Chronicle Co., The, La Crosse, advertising.....	7 65
Evening Telegram Co., Superior, advertising.....	3 00
Hicks Printing Co., Oshkosh, advertising.....	4 55
Milwaukee Free Press, Milwaukee, advertising.....	2 80
State Journal Printing Co., Madison, advertising.....	2 86
Sentinel Co., Milwaukee, advertising.....	1 19
Western Union Telegraph Co., messages.....	27 55
Postal Telegraph Co., messages.....	1 65
Wisconsin Telephone Co., messages.....	52 45
American Express Co., expressage.....	41 80
United States Express Co., expressage.....	40 17
Madison Post Office, box rent.....	6 50
Democrat Printing Co., printing.....	527 09
Democrat Printing Co., publishing.....	50

\$9,798 38

BOARD OF HEALTH.

Harper, C. A., secretary, sal. and exp.....	\$3,053 84
Meilike, H. A., expenses.....	67 14
Spencer, L. E., expenses.....	106 37
Sutherland, Q. O., expenses.....	234 42
Whyte, W. F., expenses.....	111 45
Hayes, E. S., expenses.....	35 25
Mayer, L. P., expenses.....	255 56
Hutcheroff, L. W., chief clerk.....	1,333 32
Waters, A. A., stenographer.....	845 00
McCutchin, Gertrude, clerk.....	392 15
Anderson, Alma, clerk.....	520 00
Wolf, May, clerk.....	495 00
Knoeppel, Louise, clerk.....	120 00
Snow & Farnham, stationery.....	5 00
Park & Saffle, stationery.....	21 25
Moseley, J. E., stationery.....	72 34
Sumner & Son, stationery.....	1 75
Sumner & Morris, supplies.....	3 05
Cantwell Printing Co., stationery.....	29 00
White, A. O., drayage.....	8 50
Bible, G. E., drayage.....	6 10
William's Pharmacy, supplies.....	1 25
Elliott Publishing Co., A. R., subscription.....	5 00
Lippincott, Co., J. B., subscription.....	5 00
American Statistical Co., subscription.....	8 00
Lea Bros. & Co., subscription.....	35 00
Kellogg, A. P., subscription.....	2 00
United Express Co., expressage.....	39 53
American Express Co., expressage.....	69 93
Western Union Telegraph Co., messages.....	35 84
Wisconsin Telephone Co., messages.....	2 20
Democrat Printing Co., printing.....	655 54
Madison Post Office, postage.....	537 00

\$9,112 78

General Fund Disbursements, 1907.

STATE VETERINARIAN AND LIVE STOCK SANITARY BOARD.

Roberts, E. D., veterinarian, sal. and exp.....	\$647 42
Roberts, David, veterinarian, sal. and exp.....	2,662 66
True, J. M., secretary.....	200 00
Russell, H. L., per diem and exp.....	128 77
Wylie, George, per diem and exp.....	141 48
Fisher, G. U., per diem and exp.....	520 44
McKerrow, George, per diem and exp.....	29 03
Assisting:	
Clark, W. G.....	26 00
Clark, D. B.....	1,992 56
Thompson, R. M.....	7 00
Brinkamp, F. P.....	10 50
Pattison, H. D.....	93 56
Little, G. D.....	603 60
Wright, L. A.....	18 15
Wright, A. H.....	45 75
Brown, R. L.....	25 00
Perschlacher, J.....	3 00
Kerr, R.....	5 00
Schneckloth, T. A.....	7 00
Beattie, S.....	42 00
Wrigglesworth, T.....	18 00
Phelps, O. S.....	33 00
Burnham, F. E.....	46 45
Haggerty, A. L.....	86 25
Eckert, H. F.....	31 00
Forge, L. A.....	90 00
Riggs, Frank.....	2 00
Parker, R. B.....	10 00
Noble, G. W.....	14 00
Arpke, H. A.....	7 00
Jargo, L. W.....	56 00
Helm, L. P.....	31 00
Newton, E. H.....	10 00
Hart, L. G.....	18 50
Fay & Parker.....	14 00
Edwards, W. C.....	15 00
McCue & Buss, thermometer	6 00
Western Union Telegraph Co., messages	13 60
Postal Telegraph Co., messages	2 99
American Express Co., expressage.....	1 95
United States Express Co., expressage.....	30
Democrat Printing Co., printing	19 14

 \$7,737 15

General Fund Disbursements, 1907.

Diseased Animals Slaughtered:

Austin, E. M.....	\$33 33	Fox, A. W.....	199 77
Adams, Jay.....	56 88	Fairbanks, A. J.....	21 55
Allis, F. W.....	109 77	Fleming, F. J.....	76 44
Anthes, Bert.....	28 44	Fleming, C. R.....	196 88
Bris Bois, Catherine...	30 00	Fleming, Chas.....	200 00
Bannon, P. H.....	14 00	Gunter, H. L.....	454 77
Borden, J. B.....	217 32	Green, R. C.....	578 44
Burback, Jake.....	61 99	Groves, W. F.....	75 55
Bowen, G. C.....	32 22	Gerrits, Ed.....	974 21
Beaman, Carrie.....	53 33	Galloway, J. R.....	29 55
Basse, Henry.....	81 55	Hanson, S. C.....	44 00
Baltus, Mike.....	18 88	Howe, Henry.....	107 76
Brefeld & Hoff.....	381 77	Hammond, E. S.....	33 33
Ball, A. W.....	29 33	Hartgen Bros.....	561 79
Bakken, H. A.....	85 77	Howell, David.....	32 88
Boyle, James.....	30 00	Hendrickson, Peter....	23 77
Bustheimer, Nick.....	47 33	Hartgrink, D.....	103 33
Bicknell, R. C.....	26 88	Henry, F. H.....	916 89
Bauer, C. F.....	26 00	Hanavalt, M. E.....	18 88
Boettcher, Fred.....	30 55	Hoveland, Albert.....	15 77
Colby, Andrew.....	66 66	Hawtin, Wm.....	30 00
Colby, M. L.....	33 33	Holtzheimer, Frank....	410 17
Clark, J. D.....	84 66	Held, Frank.....	177 53
Cline, Chas.....	133 33	Herdemal, J. C.....	32 67
Cheeseman, Jos.....	260 65	Hughes, D. J.....	189 78
Cleary, E. E.....	33 33	Heuser Bros.....	43 44
Chase, Clifford.....	26 66	Hanson, J. A.....	73 88
Coen, Darby.....	66 66	Hull, G. W.....	17 50
Conway, Wm.....	33 33	Henry, Adney.....	40 22
Clark, W. A.....	16 67	Hake & Sons, G. W...	54 44
Cone, H. C.....	10 66	Heck, Peter.....	27 77
Clough, Frank.....	30 53	Howell, H. E.....	33 33
Conlin, M. H.....	73 55	Heck, John.....	57 33
Coxe, W. M.....	192 66	Hetts, M. M.....	255 10
Consolidated Farm Co.	75 33	Imrie, David.....	70 22
Chapman, R. L.....	63 77	Jenson, B.....	63 77
Drosher, Fred.....	36 66	Jones, J. A.....	112 66
Dickert, Ambrose....	33 00	Jarmon, Ed.....	31 55
Davis, R. J.....	33 66	Jones, W. M.....	387 12
Davis, Evan G.....	30 66	Jenkins, Robt.....	42 22
Dickoff, F. W.....	28 89	Jarmon, T. H.....	213 55
Davis, J. L.....	24 44	Jackson, C. E.....	79 55
Davis, Frederick.....	79 78	Jones, E. S.....	23 78
Elver, E. C.....	10 00	Jens, H. L.....	298 42
Earles, W. H.....	210 44	Kelley, M.....	324 65
Ebert, Mike.....	36 66	Korupp, William.....	71 10
Erickson, Sever.....	39 55	Korupp Bros.....	36 00
Eckel, August.....	115 54	Keller, John.....	314 83
Evans, H. O.....	47 77	Kemerer, Chas.....	33 66
Frewert, Carl.....	33 33	Kull, Adolph.....	128 88
Foss, Edwin.....	33 33	Kull, Grover.....	25 55
Fleming & Co., Jas....	176 63	Kiesling, John.....	149 78
Fenski, Henry.....	499 10	Kiesling, Nick.....	33 55
Fruit, J. P.....	39 48	Kirkhoff, Ben.....	272 88
Fornicker, Albert.....	540 22	Kreipper, P. M.....	27 88
Field, A. E.....	68 44	Kastein Theo.....	25 55

General Fund Disbursements, 1907.

Kemmeter, Frank.....	26 89	Rowlands, Richard.....	335 32
Kastein, J. H.....	86 21	Rees, Daniel.....	175 33
Klein, Herman.....	28 88	Riess, John.....	108 88
Ketchem, A. B.....	33 33	Rockstad, Geo.....	62 22
Kenning, A. J.....	346 66	Rice, J. W.....	87 77
Legler, Geo.....	42 88	Riess, Geo.....	23 55
Lindas, Matt.....	305 29	Roberts, H. T.....	111 50
Lemon, Wm.....	20 66	Steiner, Jos.....	28 00
Ludke, Will.....	24 00	Stratz, Louis.....	16 66
Lemeness, John.....	52 44	Stephenson, Isaac.....	1,856 78
Lowe, M.....	80 44	Swisher, A. B.....	33 33
Lenz, Mathias.....	192 67	Strait, John.....	97 55
Lee, Anton.....	127 10	Setterstein, A. H.....	33 00
Lemke, Herman.....	483 50	Spike & Heddles.....	94 89
Love, J. C.....	30 22	Schafer, J. F.....	31 77
Lemmenz, Henry.....	13 88	Stavick, John.....	93 55
Larson, Peter.....	100 22	Shoutin, A. J.....	23 77
Meyer, Frank.....	195 97	Shultis, Frank.....	124 00
Mickelson, Knute.....	133 33	Swigginsin, E. E.....	121 77
Millett, C. A.....	4 66	Sorenson, A. K.....	8 66
Mickelson, Ben.....	66 66	Sloan, Wm.....	32 90
Merten, Joe.....	192 86	Smith, J. A.....	53 77
Meyer, Ben.....	60 00	Severson, Martin.....	109 75
Moldenhauer, Aug.....	44 66	Smith, C. E.....	33 33
Muckelstone, Allen.....	389 34	Schouter, Reyer.....	303 30
Marsden, Leonard.....	69 11	Sletto, A.....	15 33
Miller, Fred.....	98 22	Scribner, F. H.....	100 00
Mayer, Frank.....	32 00	Schwang, Aug.....	290 74
Moe, Thorvald.....	32 21	Stelsel, Jacob.....	117 32
Mutch, Stuart.....	27 32	Stevens, C. H.....	286 44
Morris, J. H.....	24 00	Schoedel, Frank.....	396 66
Muckelstone, Garfield..	31 10	Schoedel, J. C.....	390 18
Magoon, M. B.....	27 77	Sorenson Bros.....	30 00
McKerrow, Geo.....	66 66	Torkelson, H.....	23 10
McGovern, Robt.....	200 00	Theide, Mrs. Louisa...	20 00
McCue, Richard.....	33 33	Torhorst, H. W.....	166 63
McIntyre Bros.....	26 22	Tupper, O. W.....	18 45
McComb Bros.....	76 66	Tendor, T. M.....	46 44
Neuendorf, Paul.....	140 66	Thompson, Thosten...	102 64
Nelson, Peter.....	196 66	Tupper, E. W.....	28 33
Nelson, Albert.....	23 11	Thomas, W. A.....	17 78
Nelson, C. G.....	33 33	Thomm, Dietland.....	30 00
Oberamdt, Jos.....	389 11	Vickers, Arthur.....	122 44
Olson, O. R.....	30 22	Wheeler, Jos.....	30 00
Peck, W. F.....	18 66	Wegener, Hugo.....	133 33
Peterson, Bert.....	66 66	Wieke, Albert.....	36 20
Plantz, Wm.....	335 82	Wethern, S. S.....	146 66
Paul, W. A.....	378 00	Williams, F. L.....	57 76
Palmer, Harry.....	30 00	Westra, T. J.....	444 44
Puerner, J. W.....	17 77	Winkler, Christ.....	78 44
Price, Julius.....	57 78	Wilkinson, Herman...	10 66
Pierce, D. D.....	96 66	Williams, D. L.....	104 44
Peterson, Otto.....	53 33	Williams, J. S.....	48 00
Ranen, Philip.....	444 84	Williams, Mathew....	28 22
Randnechel, J. A.....	30 00	Worth, D. W.....	31 55
Reed, Margaret.....	66 66	Willsnack, Julius.....	75 32

General Fund Disbursements, 1907.

Weckler Bros.....	47 55	Youmans, C. A.....	51 54
Wagner, John.....	86 63	Young, Jos.....	241 64
Waters, J. H.....	227 32	Zabel, Ed.....	22 22
Widmann, John.....	621 33		
			\$28,651 70

STATE TREASURY AGENT.

Pollock, Edward, 25 per cent. of fees.....	\$5,508 75
Madison P. O., postage.....	38 50
Wisconsin Telephone Co., messages.....	48 50
Democrat Printing Co., printing.....	2 78
	\$5,598 53

FISH AND GAME DEPARTMENT.

American Express Co., expressage.....	\$111 64
United States Express Co., expressage.....	48 69
Madison P. O., postage.....	258 10
Wisconsin Telephone Co., messages.....	67 15
Western Union Telegraph Co., messages	7 63
Democrat Printing Co., printing.....	2,691 93
C. & N. W. Ry. Co., freight.....	9 78
Postal Telegraph Co., messages.....	50
	\$3,195 42

OIL INSPECTION.

Democrat Printing Co., printing.....	\$271 20
	\$271 20

SUPERINTENDENT OF PUBLIC PROPERTY DEPT.

Regular Pay Roll, Sec. 170, W. S.

Bryant, G. E., superintendent.....	\$1,167 00
Bryant, Mrs. G. E., for G. E. Bryant, deceased.....	66 80
Bennett, C. C., asst. supt.....	1,500 00
Bresee, L. M., chief clerk.....	1,400 00
Ketchum, L. L., chief engineer.....	1,200 00
Ennis, Joseph, assistant engineer.....	1,030 00
Lawrence, Anton, assistant engineer.....	960 00
Ketchum, W. M., electrician.....	899 00
Priest, James, state carpenter.....	1,000 00
Mason, G. H., 1st assistant carpenter.....	900 60
Runnels, S. H., 2nd assistant carpenter.....	780 00
Harrington, Edward, fireman.....	780 00
Beyler Charles, fireman.....	780 00
Lynaugh, Peter, fireman.....	585 00
Glidden, A. M., gas fitter.....	825 00
Henwood, W. A., painter.....	900 00
Homme, T. O., assistant painter.....	780 00

General Fund Disbursements, 1907.

Kurz, Michael, shipping clerk.....	900 00
Ford, Matthew, policeman.....	744 00
Matzdorf, Martin, policeman.....	744 00
Dodge, S. T., policeman.....	744 00
Lavin, Matthew, policeman.....	744 00
Cobb, W. H., policeman.....	744 00
Lafferty, Robert, policeman.....	744 00
Baas, S. C., policeman.....	744 00
Bancroft, George, policeman.....	744 00
Crampton, N. A., night watch.....	744 00
Lyons, John, night watch.....	744 00
Rasmussen, James, elevator operator.....	744 00
Olson, Charles, janitor.....	744 00
Higgins, Frank, janitor.....	744 00
Jansen, K. W., janitor.....	744 00
Elverkrug, O. O., janitor.....	744 00
Howard, C. C., janitor.....	744 00
Wanamaker, C. H., janitor.....	744 00
Eckern, Even, janitor.....	744 00
Arnold, James, janitor.....	744 00
Miller, William, janitor.....	744 00
Larsch, John, janitor.....	744 00
Bridge, J. C., janitor.....	744 00
Vail, F. L., janitor.....	744 00
Qualley, R. N., carpetman.....	744 00
Bakken, L. T., cuspidor cleaner.....	660 00
Schermerhorn, John, laborer.....	660 00
Gilbert, J. D., laborer.....	660 00
Anderson, Erick, laborer.....	660 00
Prout, William, laborer.....	660 00
Davies, T. J., laborer.....	660 00
Doyle, Patrick, laborer.....	660 00
Coulter, George, laborer.....	660 00
Peterson, Andrew, laborer.....	660 00
Comeford, Richard, laborer.....	660 00
Ensign, M. L., laborer.....	660 00
Verbeck, C. W., laborer.....	470 60
Halseth, E. J., laborer.....	660 00
Marks, Patrick, laborer.....	660 00
McCoy, J. B., laborer.....	660 00
Mason, Washington, laborer.....	189 40
DeRienzo, Mary, scrub woman.....	455 25
Wiric, Mary, scrub woman.....	456 25
Hagenbacker, Bertha, scrub woman.....	456 25
Starkweather, Lena, scrub woman.....	456 25
Gilbert, S. A., stenographer.....	186 79

\$46,726 84

Chapter 419, Laws 1901.

Gusman, Charles, carpenter.....	\$900 00
Hoffman, John, elevator operator.....	248 00
Hoffman, John, laborer.....	440 00
Shetter, John, laborer.....	660 00
Kayser, William, laborer.....	647 17
Emerson, A. E., laborer.....	495 00
Mason, Washington, laborer.....	470 60

\$3,860 77

*General Fund Disbursements, 1907.**Extra Pay Roll—Clerk Hire.*

Braley, A. E.....	\$550 00
Webster, L. B.....	172 01
Auer, F. C.....	62 58
Stromme, Olaf.....	27 08
Rhodes, C. W.....	41 74
Lampert, J. G. B.....	2 34
Bell, Harry.....	34 15
Preston, C. H.....	7 02
Benton, Homer.....	21 99
Kufalk, Max.....	350 00
Wulfig, Alice.....	55 00
	\$1,323 91

Custodian Memorial Hall.

Rood, H. W.....	\$1,000 02
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Incidental Expenses Under Section 293, W. S., and Acts Amendatory.

American Blue Print Paper Co.....	\$15 30
Appleton & Co., D.....	1 65
Adkins, Young & Allen Co.....	54 71
Austin & Co., A. E.....	10 50
Addressograph Co.....	25 20
Angell & Co., G. R.....	64 00
Averbeck, F. A.....	30 00
Abbott, C. F.....	4 00
Brinnan, J.....	6 00
Bird & Stadelmann.....	31 25
Banks Law Publishing Co.....	21 90
Black & Son, H. A.....	19 50
Burroughs Adding Machine Co.....	16 00
Bristol Co., The.....	7 59
Buckmaster, J. A.....	3 25
Burdick & Murray Co.....	1 28
Briggs, William.....	4 00
Burrowbridge, William.....	1 00
Beaumont, C. H.....	5 00
Bouer Co., E. A.....	110 50
Bradstreet Co.....	100 00
Brugler, J. B.....	15 30
Bresee, L. M.....	5 00
Bennett, J. A.....	10 00
Babson, R. W.....	5 00
Blied & Schneider.....	9 95
Bischoff, G. L.....	6 50
Capital City Paper Co.....	194 56
Consolidated Time Lock Co.....	130 00
Capitol City Green House.....	226 80
Conklin & Sons.....	984 61
Cooley, C. F.....	317 09
C. & N. W. Ry. Co.....	188 33
Collyer's Pharmacy.....	1 00
Crampton, F. F.....	9 20
Cantwell Printing Co.....	48 49

General Fund Disbursements, 1907.

Callaghan & Co.....	36 00
C. M. & St. P. Ry. Co.....	191 24
City of Madison.....	29 08
Crane & Co.....	65 10
Chapman Co., T. A.....	8 00
Crosby Steam Gage & Valve Co.....	49 24
Caspar Co., C. N.....	6 00
Cronin, M. R.....	130 75
Dearborn Drug & Chemical Works.....	161 52
Dane Co. Telephone Co.....	1,204 65
Democrat Printing Co.....	470 06
Dickey, J. R.....	1 00
Danielson & Huseboe.....	16 52
Dietzgen Co, Eugene.....	81 84
Dana Co., W. B.....	10 00
Detroit Leather Specialty Co.....	13 50
Eugene, M. S.....	112 35
Erickson, E. A.....	52 65
Electrical Supply Co.....	64 16
Electrical Appliance Co.....	46 73
Erickson; Julia.....	53 20
Engraving News Publishing Co.....	5 00
Elliott Manufacturing Co.....	7 20
Eastman, F. R.....	15 35
Fairbanks, Morse & Co.....	6 78
Frederickson, A. D. & J. V.....	480 35
Freeman & Sons Manufacturing Co.....	100 54
Ford, C. F.....	46 55
Flood & Co., T. H.....	6 00
Furey, Michael.....	50
Findorf, J. H.....	59 00
Grimms Book Bindery.....	169 90
Gayton, O. F.....	7 50
Gould, Wells & Blackburn Co.....	101 46
Gilbertson & Anderson.....	7 50
General Electric Co.....	70 17
Gimbel Bros.....	645 96
Gamm, W. J.....	41 00
Gallagher Co., John.....	46 00
Greig, John.....	61 75
Hartwig, Ida.....	174 10
Haak, Jr, William.....	6 55
Huels, F. W.....	18 25
Halperien, M.....	11 00
Holcomb Manufacturing Co., J. I.....	21 13
Haswell & Co., A.....	2,702 13
Hall & McChesney.....	32 00
Hartford Steam Boiler Inspection & Insurance Co.....	120 00
Harloff, P. F.....	1 00
Holt & Co., Henry.....	1 62
Illinois Central Ry. Co.....	57
Jarvis, C. W.....	234 75
Kroneke Bros.....	220 71
Keeley, Neckerman & Kessenich.....	542 53
Knauber Lithograph Co., J.....	412 60
Kaiser Bros.....	51 63
King & Walker Co.....	19 14

General Fund Disbursements, 1907.

Kernan Paper Co.....	144 88
Kauffel & Esser Co.....	35 00
Landis, Ab.....	5 00
Link Belt Machine Co.....	3 32
Lewis, Hugh.....	130 00
Lochner, Peter	5 00
Levitan's Department store.....	5 00
Lawyer's Co-operative Publishing Co.....	8 00
Little, Brown & Co.....	3 50
Library Bureau.....	3 14
Meyer, Henrietta.....	119 35
Mautz Bros.....	263 94
Moseley, J. E.....	1,050 72
Mahoney, Charles.....	111 75
Madison Gas & Electric Co.....	290 50
Mueller Co., The.....	167 77
Madison Tea Co.....	2 50
Michie Co., The.....	13 50
Mayers, A. A.....	137 75
Milwaukee Free Press.....	16 80
Moline Incandescent Lamp Co.....	103 75
Miller Co., H. C.....	29 50
Milwaukee Dustless Brush Co.....	27 20
Milwaukee Novelty Dye Works.....	42 00
Morschauer, W. A.....	475 00
Multum in Parvo Binder Co.....	2 40
Metropolitan Advertising Co.....	2 00
Muren, Schult & Pierson.....	11 59
McPherson, P. B.....	11 50
McGowan, H. B.....	27 05
McCarthy, T. C.....	29 38
McDonald, John	9 00
Niedecken Co., H.....	55 90
Newbury & Pepper.....	120 28
Northwestern Furniture Co.....	163 92
National Railway Publishing Co.....	8 25
Olson, A. & B.....	61 50
Orvis, W H.....	1 00
Owens, William.....	87 28
Oliva, Carmelo.....	8 10
Park & Saffle Co.....	186 05
Parkinson Marling Lumber Co.....	432 87
Pultz, John	10 25
Pursons Printing & Stationery Co.....	176 08
Pyle & Sons, James.....	106 30
Pritzlaff Hardware Co., The.....	456 20
Pierce Co., W. B.....	79 00
Peterson, Peter	2 00
Pitman Dry Goods Co.....	5 25
Poor's Railway Manual.....	10 00
Pollard Lamp Co.....	10 89
Pieh, J. F.....	3 00
Parker Pen Co., The.....	143 80
Priest, J. W.....	4 00
Quinn, Nicholas	669 80
Reynolds, E. S.....	141 00
Remington Typewriter Co.....	320 95

General Fund Disbursements, 1907.

Railway World	4 00
Rauschenberger Co., John.....	38 45
Railway Equipment & Publishing Co.....	3 50
Railroad Gazette	5 00
Red Cross Hygienic Co.....	15 00
Railway Review, The.....	8 00
Schweimen, Elizabeth	119 25
Sumner & Morris.....	274 16
Stephenson & Studeman	18 76
Schwaab Stamp & Seal Co.....	12 00
Snell, J. H.....	22 30
Stuerke, G. H.....	7 50
Street Railway Journal.....	10 00
Smith Premier Typewriter Co.....	232 20
Siekert & Baum Stationery Co.....	241 20
Scheller Bros.....	8 59
Stechert & Co., G. H.....	7 68
Strong, Carlisle & Hammond Co., The.....	18 75
Stumpf & Yaw.....	7 65
Trask, Albertine	110 10
Trainor, Wm.....	67 50
Thomas, Polk.....	20 00
Thuringer & Co., I.....	70 69
Town, Henry.....	90 00
Vaas-Maw Dry Goods Co., The.....	53 55
Wiswell, E. C.....	8 05
Wayman, Victor.....	228 43
Water Department, City of Madison.....	39 72
West Publishing Co.....	30 00
Wright, A. G.....	6 00
West Co., H. H.....	102 12
Wisconsin Telephone Co.....	782 00
Weaver's Drug Store.....	42 90
Wiley & Sons, John.....	2 25
Wilson Co., The.....	6 00
Wolf, Kubly & Hirsig.....	38 33
Whitney Mfg. Co.....	2 40
Williamson Pen Co.....	140 20
Wadhams Oil Co.....	18 12
Wright Mfg. Co.....	38 33
	\$21,450 59

Chapter 219, Laws 1903.

Art Metal Construction Co.....	172 00
<i>Miscellaneous.</i>	
Western Union Telegraph Co., messages.....	\$4 71
Wisconsin Telephone Co., messages	11 75
American Express Co., expressage	99 63
United States Express Co., expressage	63 19
Madison P. O., postage	1,706 50
Democrat Printing Co., printing	398 06
	\$2,283 84

*General Fund Disbursements, 1907.**Paper.*

Bouer Co., E. A.....	\$33,119 04
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Fuel for Capitol.

Conklin & Sons.....	\$1,139 86
Cooley, C. F.....	10,253 27
	<hr/>
	\$11,393 13

Stationery.

Knauber Lithographing Co.....	\$1,465 02
Park & Saffle Co.....	23 00
Capital City Paper Co.....	76 50
Moseley, J. E.....	1,646 08
Parsons Printing & Stationery Co.....	3 05
Diamond Ink Co.....	27 35
Type-Carbon Co.....	95 00
West Co., The.....	1,180 05
Siekert & Baum Stationery Co.....	313 00
Bauer Co., E. A.....	1,558 39
Gray Co., T. S.....	10 50
	<hr/>
	\$6,397 94

Insurance of Capitol.

State Insurance Fund, premiums.....	\$993 60
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BOARD OF FORESTRY.

Griffith, E. M., state forester, sal. and exp.....	\$2,837 00
Moody, F. B., asst. state forester, sal. and exp.....	2,520 25
Castle, M. A., clerk.....	801 00
Baldwin, B. R., clerk.....	86 00
McRae, Alex, services.....	278 49
Lucius, Jos., services.....	133 00
Kitchel, Newton, services.....	10 50
Nelson, W. T., services.....	10 50
Smith, Davis, services.....	653 67
Lawson, Hance, services.....	132 30
Harmon, G. W., services.....	28 60
Lord, A. L., services.....	1,307 22
Henry, Frank, services.....	118 02
Brooks, H. L., services.....	55 42
Gruber, J. B., services.....	14 46
Howarth, Jr., J. A., exp.....	3 03
Jacobs, Peter, exp.....	12 86
Rath, W. C., maps.....	174 87
Abercrombie & Fitch Co., camp supplies.....	32 65
Nohl, W. G., plat books.....	16 00
American Express Co., expressage.....	10 40
United States Express Co., expressage.....	1 92
Western Union Telegraph Co., messages.....	8 66
Democrat Printing Co., printing.....	523 03

General Fund Disbursements, 1907.

Clark Engraving Co., half tones.....	265 22
Forestry Quarterly, subscription	8 00
Fifield Tribune, publishing notice	3 10
American Lumberman, books.....	20 00
McClurg & Co., A. C., books	33 74
Eau Claire Book & Sta. Co., books.....	3 68
American Forestry Assn., books.....	8 00
	\$10,110 99

WISCONSIN NATIONAL GUARD.

Adjutant General's Department.

Boardman, C. R., adjutant general, sal. and exp.....	\$2,173 64
Salsman, J. G., asst. adjutant general, sal. and exp....	1,846 20
Russell, C. H., pension clerk	1,380 00
Driver, E. S., volunteer service clerk and stenographer.	1,200 00
Williams, J. M., clerk.....	720 00
Priestly, M. W., bookkeeper	840 00
Edwards, J. B., asst. surgeon general.....	499 92
Bergh, M. C., paymaster, exp.....	32 45
Examinations:	
Edwards, J. B.....	189 93
McArthur, D. S.....	39 20
Thompson, I. F.....	11 60
Redelings, T. J.....	9 60
Farr, J. F.....	18 00
Poster, Frederick	10 40
Spencer, L. E.....	4 80
Stoddard, C. H.....	20 40
Welsh, T. R.....	7 60
Spawn, M. G.....	13 60
Grannis, E. H.....	35 16
Webb, E. P.....	8 40
Wahle, H.....	14 40
Conroy, Dr.....	4 00
Barnett, J. R.....	15 60
Beebe,, C. M.....	25 60
Frew, J. W.....	22 00
Webster, B. N.....	3 20
Albee, E. S.....	12 40
Schein, J. E.....	6 60
Seaman, G. E.....	46 40
Atwood, J. B.....	6 80
Winchester, W. H.....	14 40
Sattee, O. M.....	3 60
Roberts, J. A.....	30 00
Hodges, F. L.....	12 40
Voorns, C. W.....	80
Bradbury, E. L.....	10 00
Wing, W. A.....	4 80
Cahoon, Roger	12 00
Marquardt, C. H.....	1 60

General Fund Disbursements, 1907.

Edwards, J. B., exp.....	48 70
King, Chas., services	600 00
Esser & Co., Louis, medals.....	493 00
Army and Navy Journal, subscription.....	6 00
Yahr & Lang Drug Co., drugs.....	38 72
Frost, C. F., dues, I. N. G.....	14 00
Herbst Importing Co., supplies	12 40
Chapman & Co., T. A., supplies	44 20
Western Union Telegraph Co., messages	12 79
Postal Telegraph Co., messages	5 31
Miller, E. F., books.....	3 00
American Express Co., expressage	52 40
United States Express Co., expressage.....	59 41
Wisconsin Telephone Co., messages	31 35
American Bonding Co., premium on bond.....	154 00
Madison P. O., postage	694 00
Lamb, C. F., premium on bond.....	20 00
Miner, C. H., journal	2 00
Democrat Printing Co., printing	1,013 44
First Reg., Co. A, pay roll	834 97
First Reg., Co. A, allowance	1,025 00
First Reg., Co. B, pay roll	799 27
First Reg., Co. B, allowance	810 00
First Reg., Co. C, pay roll	830 67
First Reg., Co. C, allowance	800 00
First Reg., Co. D, pay roll	861 19
First Reg., Co. D, allowance	1,010 00
First Reg., Co. E, pay roll	982 89
First Reg., Co. E, allowance	1,070 00
First Reg., Co. F, pay roll	969 27
First Reg., Co. F, allowance	1,040 00
First Reg., Co. G, pay roll	973 52
First Reg., Co. G, allowance	860 00
First Reg., Co. H, pay roll	837 52
First Reg., Co. H, allowance	810 00
First Reg., Co. I, pay roll	1,035 77
First Reg., Co. I, allowance	885 00
First Reg., Co. K, pay roll	886 27
First Reg., Co. K, allowance	1,035 00
First Reg., Co. L, pay roll	919 08
First Reg., Co. L, allowance	870 00
First Reg., Co. M, pay roll	946 77
First Reg., Co. M, allowance	875 00
First Reg. field staff and band, allowance	1,350 65
First Reg. adjutant's allowance	430 00
First Reg. major's allowance	150 00
First Reg. colonel's allowance	100 00
First Reg. hospital corps' allowance	305 48
Second Reg., Co. A, pay roll	1,023 27
Second Reg., Co. A, allowance	840 00
Second Reg., Co. B, pay roll	1,039 30
Second Reg., Co. B, allowance	850 00
Second Reg., Co. C, pay roll	868 97
Second Reg., Co. C, allowance	800 00
Second Reg., Co. D, pay roll	904 27
Second Reg., Co. D, allowance	830 00
Second Reg., Co. E, pay roll	1,050 19

General Fund Disbursements, 1907.

Second Reg., Co. E, allowance	885 00
Second Reg., Co. F, pay roll	1,052 92
Second Reg., Co. F, allowance	885 00
Second Reg., Co. G, pay roll	950 34
Second Reg., Co. G, allowance	865 00
Second Reg., Co. H, pay roll	971 05
Second Reg., Co. H, allowance	850 00
Second Reg., Co. I, pay roll	945 77
Second Reg., Co. I, allowance	500 00
Second Reg., Co. K, pay roll	962 25
Second Reg., Co. K, allowance	830 00
Second Reg., Co. L, pay roll	916 02
Second Reg., Co. L, allowance	850 00
Second Reg., Co. M, pay roll	857 30
Second Reg., Co. M, allowance	825 00
Second Reg. field staff and band, allowance	1,401 14
Second Reg. adjutant's allowance	430 00
Second Reg. major's allowance	150 00
Second Reg. colonel's allowance	100 00
Second Reg. hospital corps' allowance	279 42
Third Reg., Co. A, pay roll	996 75
Third Reg., Co. A, allowance	875 00
Third Reg., Co. B, pay roll	974 94
Third Reg., Co. B, allowance	865 00
Third Reg., Co. C, pay roll	1,025 77
Third Reg., Co. C, allowance	875 00
Third Reg., Co. D, pay roll	1,040 27
Third Reg., Co. D, allowance	875 00
Third Reg., Co. E, pay roll	1,040 27
Third Reg., Co. E, allowance	855 00
Third Reg., Co. F, pay roll	1,012 09
Third Reg., Co. F, allowance	860 00
Third Reg., Co. G, pay roll	989 42
Third Reg., Co. G, allowance	835 00
Third Reg., Co. H, pay roll	1,025 14
Third Reg., Co. H, allowance	865 00
Third Reg., Co. I, pay roll	1,043 77
Third Reg., Co. I, allowance	855 00
Third Reg., Co. K, pay roll	1,040 27
Third Reg., Co. K, allowance	875 00
Third Reg., Co. L, pay roll	971 30
Third Reg., Co. L, allowance	855 00
Third Reg., Co. M, pay roll	1,031 05
Third Reg., Co. M, allowance	855 00
Third Reg. field staff and band, allowance	1,469 68
Third Reg. adjutant's allowance	430 00
Third Reg. major's allowance	150 00
Third Reg. colonel's allowance	100 00
First Battalion, field artillery, pay roll	1,109 03
First Battalion, field artillery, allowance	3,680 00
Troop A, First Cav., pay roll	1,041 44
Troop A, First Cav., allowance	5,175 00
Troop A, First Cav., ex. allowance	2,500 00
Tenth Separate Battalion, Co. A, pay roll	1,050 77
Tenth Separate Battalion, Co. A, allowance	865 00
Tenth Separate Battalion, Co. B, pay roll	968 77
Tenth Separate Battalion, Co. B, allowance	835 00

General Fund Disbursements, 1907.

Tenth Separate Battalion, Co. C, pay roll	824 52
Tenth Separate Battalion, Co. C, allowance	795 00
Tenth Separate Battalion, Co. D, pay roll	964 44
Tenth Separate Battalion, Co. D, allowance	820 00
Tenth Separate Battalion, major's allowance	100 00
Third Reg. and Tenth Separate Battalion hospital corps' allowance	428 23
General staff detail, pay roll	861 81
Detail and competitors, pay roll	1,632 00
Team, National match, pay roll	701 00
Officers school, pay roll	810 00
Seaman, Maj. G. E., allowance, hospital corps	60 00
Cronyn, Capt. W. J., Medical Department, allowance..	10 00
Frew, First Lieutenant J. W., Medical Department, allowance	10 00
Grannis, Maj. E. H., Medical Department, allowance..	15 00
Gordon, First Lieutenant W. A., Medical Department, allowance	15 00
Hidershide, Capt. G. N., Medical Department, allowance	20 00
McArthur, Capt. D. L., Medical Department, allowance	20 00
Scott, First Lieutenant J. R., Medical Department, allowance	18 40
Barnes, Maj. E. C., Medical Department, allowance ...	35 00
King, Capt. C. F., Medical Department, allowance	25 00
	\$110,706 03

Quartermaster General's Department.

Hodgins, Joshua, quartermaster general, sal. and exp. . .	\$1,024 25
Williams, C. R., assistant quartermaster general, sal. and exp.	1,552 20
Burroughs, E. S., sergeant	720 00
Wells, M. M., clerk	540 00
Wilkinson, Leo, laborer	630 00
Hodgins, Joshua, labor pay roll	3,509 03
Williams, C. R., national competition exp.	1,112 73
Finn, Thomas, services	48 15
C. & N. W. Ry. Co., transportation	3,310 18
C., M. & St. P. Ry. Co., transportation	3,442 41
Wisconsin Central Ry. Co., transportation	134 77
C., St. P., M. & O. Ry. Co., transportation	2,339 18
Illinois Central Ry. Co., transportation	2 59
Green Bay & Western Ry. Co., transportation	15 70
Northern Pacific Ry. Co., transportation	3 93
Chicago, Burlington & Quincy Ry. Co., transportation.	8 80
Minn., St. Paul & Sault Ste Marie, transportation	7 62
C., M. & St. P. Ry. Co., freight	1,513 27
C., St. P., M. & O. Ry. Co., freight	369 79
Porter, W. E., supplies	39 21
Standard Paint Co., roofing	160 99
Worcester Co., C. H., poles	254 10
Wisconsin Paste & Paint Co., paint	43 20
Horstmann Co., Wm. H., supplies	583 00
Lauerman Bros., supplies	61 05
Madison Tent & Awning Co., awning	28 00
Segelke & Kohlhaus Mfg. Co., supplies	98 30

General Fund Disbursements, 1907.

Hoffman & Billings Mfg. Co., supplies	49 35
Medberry, Findeisen Co., supplies	147 58
O'Neil Oil & Paint Co., supplies	212 84
Rundle Spence Mfg. Co., supplies	99 95
Rounce, H. M., supplies	126 32
Biersach & Niedermeyer Co., tanks	165 00
Armstrong Mfg. Co., E. A., flags	280 60
Gleason & Son, L. E., supplies	429 38
Schwaab Stamp & Seal Co., supplies	13 12
Vought, Berger Co., supplies	464 69
Ballentine Hardware Co., supplies	42 00
Esser Co., Louis, supplies	164 00
Goll & Frank Co., supplies	28 89
Hanson, R. L., supplies	9 80
Madison Saddlery Co., supplies	11 00
Rule, H., supplies	23 07
Wilson, Andrew, supplies	28 00
Eberhart, W. F., supplies	17 02
Alsted, Kasten Co., badges	45 00
Wisconsin Telephone Co., supplies	39 80
Siebold, Chas. H., supplies	1,011 69
Monitor Electric Speed Recorder Co., supplies	125 00
Hoton, C. H., supplies	270 05
Fromander, G. H., supplies	24 11
Gimbel Bros., supplies	91 50
Menomonie Electric Mfg. Co., supplies	12 05
Marvin, Michels & Bradley, supplies	4 50
Remington Typewriter Co., supplies	141 65
Siekert & Baum Stationery Co., supplies	13 35
Marinette Fuel & Dock Co., fuel	118 92
Peters Cartridge Co., supplies	770 50
Wiley & Son, John, supplies	13 04
Williams, C. R., supplies	1,421 19
Milwaukee Novelty Dye Works, supplies	11 80
Aiken Engineering Co., supplies	56 00
Kruschke, George, supplies	30 50
Windsor Target Supply Co., supplies	30 00
Milwaukee Artistic Metal Ceiling Co., supplies	59 20
Smith & Co., Wallace, supplies	30 44
Hoppe, Frank A., supplies	72 90
Behnken Bros., supplies	29 90
Winchester Repeating Arms Co., supplies	140 00
Ott & Sons, B., supplies	9 40
Davis, Frank, P. M., postage	313 00
American Express Co., expressage	111 63
Western Union Telegraph Co., messages	26 56
U. S. Express Co., expressage	133 60
Democrat Printing Co., printing	112 17
Strong, H. C., repairs	137 83
Eberhart, Otto, blacksmithing	131 70
State insurance fund, premiums	965 52

 \$30,374 64

General Fund Disbursements, 1907.

STATE HISTORICAL SOCIETY.

Adams, E. C., reading room attendant	\$540 00
Alsheimer, Elizabeth, housemaid	360 00
Atwood, Marion, student assistant	139 85
Butts, Bennie, messenger	576 00
Boehmeke, Martha, housemaid	7 00
Bradley, I. S., librarian and asst. supt., sal. and exp...	1,661 74
Beecroft, Daisy G., superintendent's clerk	534 12
Beecroft, Albert, clerk	4 50
Dega, Ignatus, check room attendant	144 25
Foster, Mary S., reading room chief	726 90
Fellows, Raymond, check room attendant.....	86 70
Gunkel, Tillie, housekeeper	445 05
Hean, Isabel, student assistant	177 50
Hean, Clarence, newspaper room chief	597 05
Howley, Bryan, elevator attendant	104 25
James, F. S. C., cataloguer	236 01
Jacobsen, Anna, cataloguer	528 65
Kelley, Park, student assistant	290 90
Kellogg, Louise P., manuscript room attendant	153 16
Kehoe, Chas., night watch	236 97
LeHew, Orley, janitor	575 85
Lincoln, C. C., janitor	567 90
Lewis, Kate, cataloguer	276 92
Loomer, C. J., gen. asst.....	30 60
Mabbett, Leora E., manuscript room asst.....	40 00
Mills, Elizabeth B., periodical room attendant.....	89 18
Mausbach, Anna, housemaid	330 50
Meyer, Dorothy, housemaid	51 00
Meyer, Helen, check room attendant	77 25
Nunns, A. A., secretary to superintendent	710 98
Nelson, Carl, elevator attendant	88 73
Nelson, Magnus, janitor	720 00
Oakley, M. M., asst. librarian	1,258 79
Parkinson, Eve., general asst.....	600 00
Richards, Clara, periodical room asst.....	455 00
Schmelzer, Elizabeth, housemaid	330 40
Thwaites, R. G., secretary and superintendent	2,000 00
Tilton, A. C., document room chief	811 24
Teude, Edna, housemaid	298 44
Turner, Clay, elevator attendant	41 00
Welsh, I. A., accession clerk	50 00
Warnecke, Mrs. Nelia, checkroom attendant	233 47
Alford Bros., laundry	96 00
Adams, W. F., books	16 54
American Press Co., books	3 25
American Book Co., books	57 50
American Express Co., expressage	433 89
Andrews, A. H., books	5 25
A. L. A. Publishing Board, cards	5 90
American Library Assn., books	4 00
Appleton Co., Robert, books	6 00
American Federation of Labor, books	2 80
Bailey & Jervey, services	7 20
Board of Regents, U. of W., maintenance	242 87
Blanchfield, G. W., books	3 15

General Fund Disbursements, 1907.

Brooklyn Daily Eagle, books	3 25
Barrie & Son, George, books.....	12 00
Boston Book Co., books	11 00
Burger Co., C. A., books	4 50
Brown, G. W., books	4 00
Bohrend, John, services	4 00
Club for Colonial Reprints, books	3 00
Cadby, J. W., books	26 00
Cochran, A. P., Linn, books	52 50
Caspar Co., C. N., books.....	77 00
Claypool, E. A., books	14 60
Clark Co., G. P., repairs	4 50
Conklin & Sons, ice	35 75
C. & N. W. Ry. Co., freight	81 15
Clark Co., A. H., books	147 79
Carswell Co., books	1,076 10
C., M. & St. P. Ry. Co., freight	95 30
Clark Engraving Co., cuts	58 05
City of Madison	37 23
Campbell, W. J., books	7 00
Collier & Co., P. F., subscription	4 68
Coolidge, Baldwin, photo	7 25
Cooly, C. F., cement	16 80
Cudahy Packing Co., supplies	12 00
DeWitt & Snelling, books	41 15
Dodd, Mead & Co., books	60 60
Dana, J. C., books	2 00
Democrat Printing Co., printing	5,576 29
Dennison Mfg. Co., supplies	2 27
Dane Co. Telephone Co., rental	43 50
Dudley, W. H., photographic work	2 50
Draper, Mrs. A. G., books	8 00
Dutton & Co., E. P., books	113 00
Davis, F. L., supplies	9 95
Electrical Supply Co., supplies	5 76
Emery Record Preserving Co., restoring manuscript....	27 00
Egypt Exploration Fund, books	20 00
Elliott Co., The, supplies	23 41
Field, J. H., photographs	5 00
Ferris & Ferris, drayage	35 80
Findorff, J. H., expense	4 95
Goodspeed's Book Shop, books	2 45
Gibson Soap Co., supplies	24 00
Genealogical Assn. of N. Y., books	4 50
Garrett Booke Shoppe, books	6 00
Gross Hardware Co., Philip, supplies	20 70
Gimbel Bros., supplies	6 30
Heilman, S. P., books	10 70
Holcomb, J. I., supplies	76 25
Hart, John, books	27 70
Henkels, S. V., books	35 50
Hunting, H. R., books	22 32
Huels, F., service	2 00
Hammersley & Co., L. R., books	5 00
Illinois Central Ry. Co., freight	23 93
Illinois Book Exchange, books	3 50
Illinois Electric Co., supplies	46 25

General Fund Disbursements, 1907.

Johnson Service Co., supplies	12 48
Klein Bros., supplies	2 35
Karnslake & Co., books	10 30
Kraft, George, supplies	4 75
Kuhlman, Julius, books.....	38 15
Keys, William, supplies	2 00
Littlefield, G. E., books	154 39
Link, Ellen, services	26 25
Lowdermilk & Co., W. H., books	22 00
Lewis, I. N., books	3 95
Libbie Co., C. F., books.....	7 78
Morris, J. D., books	26 67
Madison Tent & Awning Co., services	31 50
Mautz Bros., supplies	175 96
Milwaukee Press Clipping Bureau, clippings	7 05
Morrison, N. F., books.....	120 36
Munsell's Sons, Joel, books	7 65
Mandel Eng. Co., cuts	162 14
Madison P. O., postage	526 30
Morhoff, Mrs. H., services	26 88
Montgomery, R. B., sub.....	2 00
Madison Gas & Electric Co., supplies	62 60
Mueller Co., The, supplies	20 44
Martin, D. B., books	30 00
Moore, W. H., books	330 30
Mulvey, A. P., books	7 65
Meyer's News Clipping Service, clippings	11 55
McClurg & Co., A. C., books	403 17
McCreary, G. W., books.....	5 00
Newhall, D. H., books	5 00
Neale Pub. Co., books	9 75
National Assn. of State Libraries, dues	5 00
Northern Paper Mills, supplies	55 00
Ogle Co., G. A., books	15 00
Owens, William, supplies	152 71
Ohio Magazine Co., subscription	2 40
Otis Elevator Co., repairs	128 46
Pennsylvania German Soc., books	5 00
Postal Telegraph Co., telegrams	50
Pengpank, C., books	10 40
Piper Bros., supplies	69 67
Pollock, Edw., books	5 00
Publishing Society of Michigan, books.....	15 00
Pitman Dry Goods Co., supplies.....	6 20
Publishing Society of N. Y., books.....	15 00
Robertson, J. A., services.....	168 50
Renault, Raoul, books.....	54 00
Rundle Spence Manufacturing Co., supplies.....	4 25
Remington Typewriter Co., supplies.....	11 25
Reinsch, Paul S., books.....	1 95
Seabrook, I. D., books	27 00
Southern Book Exchange, books	84 40
Stechert & Co., G. E., books	590 06
Sotheran & Co., Henry, books	2,510 09
Smith Premier Typewriter Co., supplies	51 75
Spofford, A. R., cards	50 00
Stevens, E. L., maps	9 00

General Fund Disbursements, 1907.

Stephenson & Studemann, supplies	3 69
Sec. of the Commonwealth of Va., books	45 80
Smith Book Co., books	12 00
Streets, T. H., books	5 00
Sumner & Morris, supplies	6 70
Schwaab Stamp & Seal Co., supplies	2 00
Southern Historical Society, books	3 00
Standard Oil Co., supplies	41 54
Sinot, Rev. C. M., books	4 00
Snow & Farnham Co., books	10 00
Safford Stamp Works, supplies	2 25
Salem Press Co., books	5 20
Thwaites R. G., books, etc.....	38 17
Thompson, Anna, services	26 88
Tenney, C. K., services	6 35
Tice & Lynch, books	17 33
Todd, C. B., books	4 25
Tyler, Lyon G., books	3 00
Tabard Inn Library, books	9 25
United States Express Co., expressage	269 33
Varnum, J. M., books	5 00
Western Union Tel. Co., messages	6 27
Wald, Mrs. Mary, services	25 63
Wolff, Joseph, services.....	15 13
White & Co., J. T., books	12 00
Western Pub. & Eng. Co., books	20 00
Wisconsin Telephone Co., rental	9 00
Wilson, H. W., books	6 00
Walker, J. D., books	11 00
Western Methodist Book Concern, books	2 00
Yawkey, Crowley Lumber Co., lumber	9 44
Younge, Jr., Selah, books	10 00
\$33,138 31	

FREE LIBRARY COMMISSION.

Ahern, Mary E., lecture, exp.....	\$35 54
Brahaney, Margaret, assistant	270 00
Baldwin, Bessie, cataloguer	204 00
Bergum, Bessie, special	3 68
Blair, E. H., special	18 00
Braley, Mrs. Alta, special	16 00
Carpenter, M. F., assistant	257 98
Curtiss, L. M., stenographer	600 00
Corcoran, Mrs., caretaker	211 88
Cass, Thomas, messenger	164 00
Coddington, Hester, lecturer	38 75
Cairns, W. B., services	10 00
Dana, J. C., services and exp.....	163 12
Dudgeon, M. S., draughtsman	1,000 00
Elliott, J. E., instructor, sal. and exp.....	1,356 21
Ellis, H. C., instructor, sal. and exp.....	36 00
Ely, R. T., lecture	10 00
Edwards, Alma, special	3 38
Fox, Lucy, stenographer	6 72
Ferguson, Mrs. Anna, services	3 00

General Fund Disbursements, 1907.

Gray, Lucy, cataloguer	100 00
Gattiker, Emma, services	26 18
Glidden, Violet, stenographer	73 34
Gorton, H. D., expense	18 80
Gaffney, Mabel, assistant	120 84
Hazeltine, M. E., preceptor, sal. and exp.....	2,063 98
Hopkins, J. A., instructor	313 49
Hutchins, F. A., expense	11 65
Higbee, Hazel, special	7 10
Hickman, Emma, asst. cataloguer	109 20
Haswell, C. W., expense	25 00
Hopkins, A. H., exp.....	5 00
Imhoff, O. M., cataloguer	983 30
Imhoff, Harriett, assistant	160 00
Jones, C. B., special	60 27
Jones, H. B., special	24 20
Kulzick, Joseph, services	16 00
Koeber, Alvina, caretaker	16 00
Kinsley, L. E., exp.....	12 65
Legler, H. E., secretary, sal. and exp.....	2,859 05
Lathrop, H. B., services.....	100 00
Law, J. R., services.....	13 70
Lucas, Frank, draughtsman.....	865 00
Larson, Lewis, stenographer.....	40 00
Lathrop, R., messenger.....	23 82
Miller, Z. K., instructor, sal. and exp.....	1,183 39
MacDonald, K. I., asst. sec., sal. and exp.....	700 90
Miner, R. P., services.....	3 50
Mayers, Mrs. A. L., chief clerk.....	930 00
Matson, Bertha, stenographer.....	400 00
Merritt, Leslie, cataloguer.....	375 00
Munro, D. C., lecturer.....	10 00
Matson, Ellen, special.....	163 35
Morris, Leslie, messenger.....	55 00
Morris, Mrs. Charles, services.....	21 58
Mathews, G. C., assistant.....	15 62
McCarthy, Charles, librarian.....	1,602 73
McKee, Bess, stenographer.....	342 25
McCabe, Agnes, assistant.....	25 85
McGee, Olive, stenographer.....	432 50
McIver Mary, stenographer.....	386 53
Oakley, M. M., lecturer.....	104 00
Priest, Paul, messenger.....	253 75
Pereles, J. M., exp.....	13 16
Patterson, M. L., special.....	5 00
Ryan, Mary, assistant.....	254 85
Ryan, Helen, assistant.....	20 35
Rathbun, M. E., services.....	5 12
Riley, Miles, assistant.....	93 00
Ryan, William, draughtsman.....	860 00
Stearns, L. E., visitor, sal. and exp.....	2,172 03
Schreiber, Ruth, assistant.....	2 75
Swingle, Gertie, stenographer.....	9 00
Schaffner, Margaret, assistant.....	1,000 00
Sawyer, H. P., instructor.....	711 88
Smith, W. M., lecturer.....	20 00
Sweeney, J. C., services.....	12 75

General Fund Disbursements, 1907.

Smith, A. D., expenses.....	12 65
Smith, Maud, special.....	5 25
Scott, Laura, stenographer.....	490 10
Stephens, G. W., stenographer.....	6 00
Sewall, H. W., expenses.....	2 87
Turner, F. J., services.....	10 00
Veerhusen, Letta, stenographer.....	79 00
Whare, G. A., clerk.....	600 00
Wilkins, B. C., assistant.....	75 45
Wadsworth, Harriett, services.....	7 45
American Express Co., expressage.....	86 40
Anderson Publishing Co., John, books.....	140 08
American Civic Association, dues.....	6 55
A. L. A. Publishing Board, books.....	146 55
Alford Bros., laundry.....	4 62
Averbeck, F. A., clock.....	23 50
Addressograph Co., supplies.....	79 60
Angell & Co., G. R., directory.....	4 00
American Gas Light Co., books.....	10 00
Brumder, George, books.....	271 31
Brown, H. H., strap.....	4 00
Ballard, H. H., supplies.....	1 35
Baensch, Emilda, expense.....	13 52
Burke, L. C., maps.....	8 00
Boston Book Co., books.....	28 42
Betts, W. J., expense.....	7 00
Collyer, B. B., magazines.....	8 60
Carnegie Library, books.....	3 00
Cary, C. P., dictionary.....	7 50
Cantwell Printing Co., envelopes.....	4 75
Clark Engraving Co., cuts.....	31 45
Charles Co., Thomas, pictures.....	2 00
Callaghan & Co., books.....	40 50
Charities & Commons, The, subscription.....	2 00
Committee on City Affairs, books.....	1 00
Collyer's Pharmacy, magazines.....	3 65
Davidson, H. A., books.....	1 85
Daus Duplicator Co., Felix, supplies.....	1 50
Democrat Printing Co., printing.....	2,271 69
Daily Cardinal, subscription.....	2 50
Danc Co. Telephone Co., messages.....	3 25
Dudley, W. H., slides.....	41 50
Davis Duplicator Co., supplies.....	2 60
Fox, Duffield & Co., books.....	1 00
Frederickson, A. D. & J. V., lumber.....	83 67
Ferris & Ferris, drayage.....	15 75
Findlay & Co., supplies.....	2 65
Grumiaux News & Subscription Co., books.....	59 75
Gundelach, August, supplies.....	64 00
Harloff, P. F., supplies.....	131 20
Haswell & Co., A., supplies.....	139 50
Harper, Blanchard, slides.....	100 30
Kornhauser & Co., Alexander, supplies.....	5 71
Kroncke Brs., supplies.....	1 35
Library Bureau, books.....	189 00
Libbie, C. F., books.....	20 15
League of Am. Municipalities, books.....	2 00

General Fund Disbursements, 1907.

League of Library Com., subscriptions.....	5 00
Library of Congress, books.....	20 00
Lord, I. E., books.....	3 50
Madison Post Office, postage.....	581 80
Madison Free Library, fuel, etc.....	332 39
Madison Gas & Electric Co., lamps.....	28 01
Milwaukee Press Clipping Bureau, clippings.....	25 60
Menasha Split Wood Pulley Co., supplies.....	76 40
Moseley, J. E., books.....	305 43
Mautz Bros., supplies.....	102 42
Mayers, A. L., supplies.....	3 12
Minneapolis Journal, subscription.....	8 80
Milwaukee Free Press, subscription.....	5 00
Merwin, Clayton Sales Co., books.....	4 25
Milwaukee Journal Co., subscription.....	1 50
Multum in Parvo Binder Co., supplies.....	1 50
Menges Pharmacy, supplies.....	75
Meyers News Clipping Co., clippings.....	30 85
McClurg & Co., A. C., books, etc.....	2,305 51
McGraw Publishing Co., subscriptions.....	10 00
McKinley, M. L., books.....	2 50
McDevitt & Wilson, books.....	8 12
Nye, Mrs. P. C., books.....	3 00
Nat. Conference of Charities & Correction, books.....	70
Pinkerton, C. M., books.....	2 90
Park & Saffle Co., supplies.....	61 41
Publishers Weekly, books.....	41 50
Prang Educational Co., pictures.....	2 35
Postal Telegraph Co., messages.....	25
Piper Bros., supplies.....	45
Remington Typewriter Co., supplies.....	193 30
Stechert & Co., G. E., books.....	310 21
Siekert & Baum Stationery Co., supplies.....	8 10
State Journal, subscriptions.....	5 00
Smith Premier Typewriter Co., supplies.....	1 75
Schubert, J. C., photos.....	12 05
State Insurance Fund, premiums.....	30 46
Towner, H. C., books.....	10 00
Tabard Inn Library, books.....	10 15
U. S. Express Co., expressage.....	30 41
Union Library Association, books.....	28 61
Western Union Telegraph Co., messages.....	26 63
Wisconsin Telephone Co., messages.....	8 40
Wilson Co., H. W., books.....	29 70
Warne & Co., F. C., books.....	3 00
Waur, George, books.....	2 50
	\$34,697 62

GEOLOGICAL AND NATURAL HISTORY SURVEY.

Grant, U. S., sal. and exp.....	\$30 00
Hall, E. B., sal. and exp.....	866 79
Weidman, S., sal. and exp.....	2,201 93
Birge, E. A., sal. and exp.....	567 69
Benner, R. C., sal. and exp.....	531 27
Hotchkiss, W. O., sal. and exp.....	1,212 61

General Fund Disbursements, 1907.

Olson, Olga, services.....	88 35
Voorhis, C. T., exp.....	24 69
Wagner, George, sal. and exp.....	389 59
Juday, Chancey, sal. and exp.....	1,698 02
Lenher, Victor, services.....	288 80
Tollner, William, services.....	64 75
Sanford, F. G., services.....	220 00
Severin, H. H., exp.....	50 93
Smith, L. S., services.....	370 00
Lorenz, E. H. J., services and supplies.....	34 60
Neuman, J. J., exp.....	25 53
Spencer, Harold, services.....	82 58
Jessup, J. M., services and exp.....	69 45
Huntley, L. H., services.....	14 40
Moss, L. M., services.....	94 40
Cramton, B., services.....	11 38
Righter, Chester, services.....	3 65
Schmidt, R. A., services.....	18 00
Brown, P. V., services.....	7 87
Leute, Helena, services.....	10 05
Webster, Mrs. L. B., services.....	5 40
Grimm, J. J., services.....	7 00
Allen, Annabel, services.....	47 90
Buckley, E. K., services.....	15 00
Balsley, H. C., services.....	22 06
Hudson, W. D., services and exp.....	22 50
Steidtmann, Edward, exp.....	12 92
Fisher, A. A., exp.....	87 80
Whital Tatum Co., supplies.....	47 64
Parsons Printing & Stationery Co., supplies.....	99 70
Birge, E. A., bills paid.....	626 34
Hotchkiss, W. O., supplies.....	5 50
Haak, Jr., William, supplies.....	24 68
Smithsonian Inst., exp.....	34 65
Sargent & Co., E. H., supplies.....	1 39
Eimer & Amend, supplies.....	8 20
Clark Engraving Co., cuts.....	4,176 12
Green, H. J., repairs.....	3 50
Harris, Samuel, supplies.....	5 38
Capital City Paper Co., supplies.....	11 25
Spencer Lens Co., supplies.....	21 00
American Express Co., expressage.....	441 89
U. S. Express Co., expressage.....	326 48
Democrat Printing Co., printing.....	3,407 75
University Co-operative Store, supplies.....	34 82
Park & Saffle Co., rent of typewriter.....	4 00
Cantwell Printing Co., printing.....	12 25
Wolf, Kubly & Hirsig, supplies.....	15 00
Hoen & Co., A., supplies.....	420 00
Bien Co., Julius, supplies.....	157 50

\$19,083 05

*General Fund Disbursements, 1907.**Chapter 475, Laws 1905.*

Anderson, John, services.....	\$25 00
Diestler, G. A., services.....	257 58
Dugan, D. H., services.....	70 00
Gross, G. E., services.....	22 50
Post, F. F., services.....	22 50
Reinking, V. H., services.....	47 07
Smith, L. S., services.....	12 00
	<hr/>
	\$456 65

GRAIN AND WAREHOUSE COMMISSION.

Kimball, Byron, com.....	\$1,100 00
Swanston, M. F., com.....	600 00
Johnson, H. A., com.....	1,169 93
MacFadden, W. C., com.....	350 00
	<hr/>
	\$3,219 93

STATE BOARD OF AGRICULTURE.

Clark Engraving Co., cuts.....	\$852 05
American Express Co., expressage.....	162 25
United States Express Co., expressage.....	104 18
Western Union Telegraph Co., messages.....	19 27
Postal Telegraph Co., messages.....	56 86
Madison Post Office, postage.....	901 09
Wisconsin Telephone Co., messages.....	28 85
Democrat Printing Co., printing.....	2,068 97
Dane Co. Telephone Co., messages.....	2 15
Treasurer State Board of Agriculture, appropriation, Chapter 446, Laws 1905.....	10,000 00
State Insurance Fund, premiums.....	1,278 72
	<hr/>
	\$15,474 39

BOARD OF CONTROL.

Dresser, L. B., member, sal. and exp.....	\$3,048 83
Grotophorst, H., member, sal. and exp.....	2,735 94
Kustermann, Gustav, member, sal. and exp.....	1,582 71
Conover, A. D., member, sal. and exp.....	2,942 94
Frisby, A. J., member, sal. and exp.....	2,532 34
Grimmer, Elmer, member, sal. and exp.....	978 98
Tappins, M. J., secretary.....	2,000 00
Lerum, A. C., chief clerk.....	1,193 55
Lerdall, H. T., assistant chief clerk.....	896 15
Dunn, F. R., stenographer.....	720 00
McCaffery, M. E., chief clerk.....	25 80
Bart, W. F., clerk.....	576 80
Fowle, F. F., examinations.....	60 00
White, M. J., examinations.....	60 00
Falbe, John, exp.....	104 15
Kellogg, A. C., exp.....	32 68
McKenzie, Alex, exp.....	42 75

General Fund Disbursements, 1907.

Cook, H. J., exp.....	80 25
Hess, Fred, services.....	5 15
League of American Municipalities, subscription.....	50 00
Democrat Printing Co., subscription.....	5 00
Northwestern Miller, subscription.....	3 00
Standart, J. C., subscription.....	4 35
Engraving Record, subscription.....	3 00
The Sentinel Co., subscription.....	5 00
American Contractor Publishing Co., subscription.....	10 00
Bulletin Printing Co., subscription.....	4 00
State Journal Printing Co., subscription.....	10 00
Milwaukee Free Press, subscription.....	5 00
Schneider, George, subscription.....	9 00
University of Chicago Press, book.....	9 56
Rand, McNally & Co., book.....	10 59
American Academy of Political & Social Science, book....	1 25
Johnson, Alex, proceedings.....	112 50
Trustees Wisconsin Veterans' Home, fees	211 14
American Express Co., expressage.....	61 44
United States Express Co., expressage.....	35 45
Western Union Telegraph Co., messages.....	162 89
Postal Telegraph Co., messages.....	101 08
Wisconsin Telephone Co., messages.....	388 70
Dane Co. Telephone Co., messages.....	2 45
Madison Post Office, postage.....	643 00
Democrat Printing Co., printing.....	336 54
	\$21,803 92

CHARITABLE AND PENAL INSTITUTIONS.

State Hospital	\$127,342 18
Northern Hospital	148,610 20
School for Deaf	52,280 56
School for Blind.....	33,695 08
Industrial School for Boys.....	75,068 45
State Prison	150,193 14
State Public School.....	45,278 76
Home for Feeble Minded.....	155,879 42
State Reformatory	75,568 93
Tuberculosis Sanatorium	55,524 74
	\$919,441 46

WISCONSIN WORKSHOP FOR BLIND, CHAPTER 345, LAWS 1905,
AND CHAPTER 506, LAWS 1907.

American Rattan & Reed Manufacturing Co.....	\$81 00
Henning, John	460 00
Northern Hospital for Insane.....	72 00
Kustermann, Oscar	1,897 20
Milwaukee Western Fuel Co.....	62 40
Theobald, Jacob	18 25
Suelflohn & Seefeld	51 00
Schlosser, Henry	122 40
Schroeder, William	693 25
West Side Manufacturing Co.....	816 88

General Fund Disbursements, 1907.

Wilmanns, F. M.....	1,074 00
Zauna, Michael	611 60
Remington Typewriter Co.....	87 00
Zinn, Charles, & Co.....	1,855 55
Democrat Printing Co.....	28 75
Rattan & Cane Co.....	23 60
Wiese, Henry	52 50
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	\$8,007 38

WISCONSIN VETERANS' HOME.

State Insurance Fund, premiums.....	\$894 73
Treas. Wis. Veterans' Home, care of inmates.....	110,288 19
Treas. Wis. Veterans' Home, app., Chap. 248, L. 1893, less insurance	4,099 48
	<hr/>
	\$115,282 40

WISCONSIN INDUSTRIAL SCHOOL FOR GIRLS, CHAPTER 512,
LAWS 1905.

State Insurance Fund, premiums.....	\$311 00
James, Peter	420 00
Deakin, Sidney	480 00
Boston Store	42 83
Parks, I. C.....	360 00
Cutting, Delia D.....	210 00
Notbohm, E. C. Co.....	428 38
Milwaukee Gas Light Co.....	5 00
Berry, M. J.....	7 04
Moran, Cornelia	195 00
Downey & Kruse Co.....	9 38
Standard Paper Co.....	3 90
Thiele, H. Co.....	1 10
Carroll, G. A.....	3 60
Gimbel Brothers	5 50
Iverson, J. C. Co.....	5 70
Singer Manufacturing Co.....	31 80
West, H. H. Co.....	3 75
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	\$2,523 98

General Fund Disbursements, 1907.

MAINTAINING CHRONIC INSANE IN COUNTY ASYLUMS.

Brown County Asylum:		Dane County Asylum:	
Brown	\$6,645 86	Dane	\$10,248 86
Ashland	82 59	Pierce	161 67
Calumet	66 42		
Door	1,118 78		
Iron	329 86		
Kewaunee	713 06		
Langlade	173 57	Dodge County Asylum:	
Marinette	1,174 11	Dodge	\$7,495 50
Oconto	2,849 04	Clark	88 11
Shawano	117 93	Green Lake	277 83
Taylor	171 42	Lincoln	348 17
Wood	170 92	Oconto	416 01
		Shawano	342 11
		State-at-Large	512 28
	\$13,613 56		
			\$9,480 01
Chippewa County Asylum:		Dunn County Asylum:	
Chippewa	\$4,192 93	Dunn	\$4,668 21
Ashland	991 88	Ashland	48 12
Barron	1,973 81	Barron	1,969 45
Bayfield	1,550 32	Bayfield	168 92
Burnett	191 67	Buffalo	169 77
Clark	472 57	Burnett	566 54
Douglas	2,141 36	Douglas	500 33
Iron	595 70	Iron	26 58
Jackson	165 87	Jackson	166 47
Oneida	255 13	Oneida	163 02
Pepin	800 18	Pepin	1,136 48
Polk	177 32	Pierce	1,163 05
Price	1,952 38	Polk	824 29
Racine	129 70	Portage	832 34
Rusk	806 02	Price	337 19
Sawyer	326 76	St. Croix	168 52
Taylor	1,076 41	Taylor	868 47
Vilas	273 95	Washburn	291 99
Washburn	321 08	Wood	165 97
Wood	157 67	State-at-Large	999 12
State-at-Large	694 10		
	\$19,246 81		\$15,234 83
Columbia County Asylum:		Eau Claire County Asylum:	
Columbia	\$4,652 57	Eau Claire	\$5,458 07
Adams	349 26	Ashland	658 46
Green Lake	113 38	Barron	747 54
Jackson	175 72	Bayfield	1,719 69
Juneau	309 20	Buffalo	808 74
Marquette	799 54	Clark	699 23
Portage	336 72	Douglas	3,309 94
Racine	135 88	Iron	170 22
State-at-Large	2,662 67	Jackson	167 42
		Langlade	145 83
		Lincoln	473 36
		Marquette	334 66
	\$9,534 94		

General Fund Disbursements, 1907.

Polk	337 11	Iowa County Asylum:	
Price	564 68	Iowa	\$3,883 50
Racine	444 90	Adams	176 90
Taylor	1,634 38	Ashland	205 03
Vilas	247 21	Crawford	315 71
Washburn	167 68	Douglas	165 07
Wood	167 47	Iron	171 23
State-at-Large	1,847 16	Jackson	168 90
		LaFayette	1,322 15
	\$20,103 75	Oconto	168 34
		Pepin	87 47
Fond du Lac County Asylum:		Pierce	513 09
Fond du Lac	\$5,338 07	Polk	1,177 47
Calumet	142 16	Racine	156 08
Door	249 89	Washburn	165 09
Green Lake	2,073 40	State-at-Large	3,229 56
Kewaunee	172 87		\$11,905 59
Langlade	39 42		
Lincoln	51 03	Jefferson County Asylum:	
Manitowoc	21 64	Jefferson	\$8,263 27
Marinette	1,060 10	Ashland	169 12
Marquette	844 64	Burnett	172 82
Oconto	283 06	Lincoln	339 76
Oneida	173 62	Milwaukee	463 88
Ozaukee	21 64	Racine	133 07
Portage	502 44	Taylor	170 32
Shawano	92 92	Waukesha	127 72
Vilas	172 17	Waushara	334 03
Waushara	395 47	State-at-Large	2,325 19
State-at-Large	917 25		\$12,499 18
	\$12,551 79		
Grant County Asylum:		La Crosse County Asylum:	
Grant	\$7,689 37	La Crosse	\$9,338 57
Barron	164 07	Barron	340 63
Crawford	1,789 71	Bayfield	171 57
LaFayette	165 12	Buffalo	1,404 38
Racine	217 06	Clark	489 23
State-at-Large	1,170 45	Jackson	491 52
		Juneau	167 76
	\$11,195 78	Pierce	483 23
		State-at-Large	1,571 53
Green County Asylum:			\$14,458 42
Green	\$4,355 14	Manitowoc County Asylum:	
Buffalo	346 26	Manitowoc	\$4,866 64
Douglas	360 31	Calumet	1,144 52
Jackson	500 63	Door	2,400 43
Juneau	2,413 50	Kewaunee	1,465 18
Kenosha	1,421 72	Langlade	511 96
LaFayette	2,799 93	Marinette	1,110 55
Pierce	173 82	Oconto	333 86
Polk	344 41	Ozaukee	3,563 30
State-at-Large	350 11		
	\$13,065 83		

General Fund Disbursements, 1907.

Buffalo	335 56	Burnett	614 00
Burnett	669 90	Clark	508 28
Douglas	2,915 57	Crawford	1,173 42
Marquette	170 22	Douglas	338 86
Pepin	167 27	Jackson	1,016 58
Pierce	2,132 48	Juneau	1,355 44
Polk	2,494 31	Pepin	503 28
Portage	499 63	Polk	716 72
Sawyer	167 72	Vernon	255 70
Taylor	170 15	State-at-Large	3,388 57
State-at-Large	1,398 76		
	<u>\$18,637 28</u>		<u>\$15,608 84</u>
Sauk County Asylum:		Walworth County Asylum:	
Sauk	\$5,455 71	Walworth	\$3,760 71
Adams	117 73	Kenosha	3,171 30
Barron	109 82	La Fayette	175 67
Burnett	173 17	Marquette	23 31
Juneau	3,080 83	Pierce	34 72
Monroe	78 20	Racine	213 68
Pepin	175 67	Waushara	94 83
Pierce	694 97	State-at-large	1,711 93
Racine	111 34		
Sawyer	171 12		<u>\$9,186 15</u>
Washburn	282 16	Washington County Asylum:	
State-at-Large	346 41	Washington	\$3,163 86
	<u>\$10,797 14</u>	Ashland	171 07
Sheboygan County Asylum:		Calumet	1,073 82
Sheboygan	\$8,517 64	Door	162 52
Calumet	465 25	Forest	160 47
Ozaukee	168 42	Kewaunee	161 12
	<u>\$9,151 31</u>	Kenosha	161 57
Trempealeau County Asylum:		Langlade	157 67
Trempealeau	\$4,259 57	Lincoln	333 61
Buffalo	847 55	Marquette	332 11
Clark	1,162 69	Marinette	333 61
Jackson	2,196 46	Milwaukee	80 20
Juneau	500 70	Oconto	488 78
Pierce	140 01	Oneida	305 40
Portage	2,963 70	Ozaukee	3,526 33
Price	64 60	Portage	341 11
Wood	881 58	Price	40 16
State-at-Large	817 11	Shawano	490 63
	<u>\$13,834 00</u>	Vilas	160 67
Vernon County Asylum:		Waushara	774 63
Vernon	\$4,674 43	State-at-large	2,348 75
Adams	550 28		
Barron	338 86		<u>\$14,772 79</u>
Buffalo	169 42	Waukesha County Asylum:	
		Waukesha	\$6,552 43
		Calumet	336 21
		Clark	4 28
		Kenosha	332 01
		Marinette	171 62

General Fund Disbursements, 1907.

Oneida	20 14	Winnebago County Asylum:	
Portage	54 86	Winnebago	\$10,104 64
Racine	364 45	Ashland	170 57
Shawano	109 62	Bayfield	672 41
State-at-large	1,416 23	Calumet	165 14
		Douglas	325 93
	\$9,361 85	Florence	329 18
Waupaca County Asylum:		Green Lake	987 01
Waupaca	\$4,239 00	Iron	342 68
Ashland	159 01	Kewaunee	322 20
Bayfield	127 46	Langlade	165 89
Calumet	111 95	Lincoln	870 48
Forest	20 14	Marinette	1,145 70
Green Lake	157 62	Marquette	295 63
Iron	353 13	Oconto	724 13
Kewaunee	170 22	Oneida	168 29
Kenosha	33 42	Portage	319 53
Langlade	205 67	Racine	29 15
Lincoln	480 12	Shawano	484 57
Marinette	457 00	Taylor	163 42
Oconto	1,354 97	Vilas	165 00
Price	652 91	Wausara	771 28
Portage	2,157 84	Wood	162 47
Racine	311 16	State-at-large	1,343 00
Shawano	809 71		\$20,228 35
Taylor	395 89		
Wausara	180 29		
Wood	985 71		
State-at-large	1,314 51		
	\$14,677 73		
Total for chronic insane			\$433,412 09

MAINTAINING ACUTE AND CHRONIC INSANE, CHAPTER, 423,
LAWS 1901.

Milwaukee County Asylum	\$57,829 29
Falbe, John, deporting patient to St. Louis	26 60
	\$57,855 89

DEAF MUTE INSTRUCTION IN CITIES.

Appleton	\$976 67	Platteville	549 59
Ashland	1,729 17	Racine	1,721 25
Bloomington	302 92	Sheboygan	1,372 09
Black River Falls	1,879 59	Sparta	995 00
Eau Claire	3,208 34	Superior	2,211 66
Fond du Lac	1,441 67	Stevens Point	1,200 00
Green Bay	1,637 50	Waupaca	503 34
Ia Crosse	837 50	Wausau	1,417 50
Marinette	1,016 25		
Milwaukee	10,331 67		\$34,205 88
Oshkosh	874 17		

General Fund Disbursements, 1907.

REPORTING CRIMINAL STATISTICS.

Yderstad, J.....	40	Giles, S. E.....	80
Hessler, Andrew	80	Cary, C. E.....	80
Hickerson, N.....	40	Wieber, A. A.....	80
Handyside, William	80	Hedding, James	80
Bell, F. A.....	40	Morse, Glen	80
Beckwith, Z. C.....	40	Timm, F. H.....	80
Moore, L. B.....	40	Stevens, W. A.....	40
Atchison, Wm.....	40	Langdon, E. J.....	40
Preston, C. E.....	80	Hulbert, J. R.....	40
Hageman, R. C.....	80	Kehl, G. A.....	80
Seguin, F. J.....	1 60	Hill, E. W.....	40
Stenjem, N. P.....	80	Behrens, W. F.....	40
Higgins, Allen	80	Croghan, A. P.....	80
Currier, F. E.....	80	Colson, L. D.....	40
Olson, O. N.....	40	Horne, Henry	40
Loseby, G. J.....	80	Keller, U. C.....	40
Bassett, William	80	Kidder, E. J.....	40
Worthing, C. A.....	40	Hibbard, W. E.....	80
Blum, Sam.....	80	Mains, D. F.....	40
Yahn, G. F.....	40	Roberts, W. L.....	80
Gibbons, Thomas	80	Hemmy, A. J.....	40
Brightenti, Joseph	40	Badger, Fred	40
Pratt, W. E.....	80	Evers, Th.....	40
Rohr, W. H.....	40	Ovrom, Ing.....	80
Wiedenbeck, L.....	40	Fraser, C. J.....	80
Waldo, Frank	80	Park, E. S.....	40
Fernski, August	40	Webb, E. M.....	80
Nowotny, A. J... ..	80	Bever, A. B.....	40
Oates, J. C.....	80	Kellogg, G. O.....	80
Wright, G. D.....	80	Thompson, J. M.....	40
Dodge, F. J.....	40	Spinney, L. G.....	80
Bock, A. A.....	40	Warden, Rex A.....	40
Jackson, Ole.....	80		
Budlong, C. A.....	40		\$40 80

PREVENTION OF SAN JOSE SCALE, CHAP. 180, LAWS 1899.

Bues, C.....	\$90 00
Tracy, Gibbs & Co.....	27 00
Sandsten, E. P.....	113 36
Moore, J. G.....	255 93
State Journal Ptg. Co.....	51 50
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	\$537 79

INSPECTOR OF APIARIES.

France, N. E., per diem and exp.....	\$533 21
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General Fund Disbursements, 1907.

ACADEMY OF SCIENCES, ARTS AND LETTERS.

American Express Co.....	\$6 92
United States Express Co.....	25 68
C. & N. W. Ry. Co.....	3 16
C., M. & St. P. Ry. Co.....	6 02
Clark Engraving Co.....	60 39
Heliotype Print Co.....	160 00
Rogers & Co.....	159 10
Mandel Engraving Co.....	23 50
Lamb, L. L., agent.....	1 89
Democrat Ptg. Co.....	146 00
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	\$592 66

TUBERCULOSIS COMMISSION—CHAP. 29, LAWS 1905.

Russell, H. L.....	\$16 41
Paull, C. A.....	71 50
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	\$87 91

COMMISSIONERS OF PUBLIC PRINTING.

State Journal Ptg. Co.....	\$52 70
Chippewa Valley Pub. Co.....	150 00
The Journal Co. of Milwaukee.....	184 80
Milwaukee Free Press.....	184 80
Evening Wisconsin.....	110 88
Eau Claire Telegram.....	140 40
Madison Democrat.....	51 70
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	\$875 28

MEMORIAL HALL, CHAP. 346, LAWS 1905.

Democrat Printing Co.....	\$1 25
Madison Fur Co.....	5 35
Moseley, J. E.....	5 15
Morrison, N. F.....	45 54
Mautz Bros.....	26 25
Rood, H. W.....	8 00
Atwood, Mary.....	50 00
	<hr/>
	\$141 54

STATE BOARD OF ARBITRATION.

Humphrey, John, per diem and exp.....	\$350 14
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General Fund Disbursements, 1907.

STATE BOARD OF CANVASSERS.

Fowler, C. A.....	\$60 00
State Journal Ptg. Co.....	194 40
	<hr/>
	\$254 40

STATE BAR EXAMINERS.

Glicksman, Nathan	\$212 83
Jackson, A. A.....	295 13
Nash, L. J.....	242 81
Rusk, L. J.....	373 36
Richmond, T. C.....	222 16
Democrat Printing Co.....	82 26
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	\$1,428 55

WISCONSIN STATE POULTRY ASS'N, CHAP. 262, LAWS 1903.

Treasurer Wisconsin State Poultry Ass'n, appropriation.	\$200 00
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WISCONSIN DAIRYMEN'S ASS'N, CHAP. 421, LAWS 1901.

Treasurer Wisconsin Dairymen's Ass'n, appropriation ..	\$5,000 00
Democrat Ptg. Co., printing report.....	620 89
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	\$5,620 89

WISCONSIN CRANBERRY GROWERS' ASS'N, SEC. 1479a, W. S. 1898.

Treasurer Wisconsin Cranberry Growers' Ass'n, appropriation	\$250 00
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GOVERNOR'S CONTINGENT FUND.

Munson, O. G., private secretary, Chap. 49, Laws 1905.	\$1,500 00
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WISCONSIN ARCHEOLOGICAL SOCIETY.

Clark Engraving Co.....	\$32 66
Democrat Ptg. Co., printing magazine	638 40
	<hr/>
	\$671 06

BOUNTY ON WILD ANIMALS.

Sundry persons	\$25,534 00
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General Fund Disbursements, 1907.

 INTER-STATE PARK COMMISSION, CHAP. 305, LAWS 1901, AND
 CHAP. 395, LAWS 1905.

Perkins, P. H.....	\$127 50
Seery, I.....	119 90
Wild, G. W.....	191 06
Cushing Land Agency	13 30
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	\$451 76

WISCONSIN CHEESEMAKERS' ASS'N, CHAP. 321, LAWS 1903.

Treasurer Wisconsin Cheesemakers' Ass'n.....	\$600 00
Democrat Ptg. Co., printing report.....	348 39
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	\$948 39

WISCONSIN HORTICULTURAL SOCIETY, CHAP. 412, LAWS 1905.

Treasurer Wisconsin Horticultural Society, appropriation	\$4,400 00
Democrat Ptg. Co., printing report	1,341 24
Curtiss, Fred, photos	9 05
Hubbard, F. J., prints	3 10
Clark Engraving Co., halftones	1,561 30
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	\$7,314 69

 WASHINGTON & OZAUKEE CO. AND NORTH MILWAUKEE
 FIREMEN'S ASSOCIATION, CHAP. 323, LAWS 1905.

Treasurer Washington and Ozaukee Co. and North Mil- waukee Firemen's Ass'n	\$75 00
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 ANDERSONVILLE MONUMENT COMMISSION, CHAP. 322, LAWS
 1903, AND CHAP. 321, LAWS 1905.

Russell, C. H., exp.....	\$242 15
James, D. G., exp.....	262 26
Clark, C. J., pictures	8 00
Clark, C. J., monuments	9,198 50
Fink, C. A., design of monuments	108 20
	<hr/>
	\$9,819 11

VICKSBURG MONUMENT COMMISSION, CHAP. 304, LAWS 1903.

Milwaukee Free Press	\$8 25
Weissert, A. G., exp.....	47 38
Montello Granite Co., monuments	14,768 24
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	\$14,823 87

*General Fund Disbursements, 1907.*CLAIMS AGAINST UNITED STATES GOVERNMENT, CHAPS. 269
AND 295. LAWS 1899.

Comstock, H. S., special agent, sal. and exp.....	\$1,334 87
Sturdevant, L. M., special agent, sal. and exp.....	1,666 70
	\$3,001 57

COUNTY AGRICULTURAL SOCIETIES.

Adams County Agricultural Society	\$803 82
Ashland County Agricultural Society	1,093 80
Barron County Agricultural Society	1,700 00
Bayfield County Fair Ass'n.....	556 00
Berlin Industrial and Agricultural Society	869 80
Blakes Prairie Agricultural Society	807 94
Boscobel Agricultural and Driving Park Ass'n.....	757 47
Boscobel Agricultural and Driving Park Ass'n.....	12 00
Buffalo County Agricultural Society	1,361 40
Burnett County Agricultural Society	162 80
Baraboo Valley Agricultural Society	1,410 40
Calumet County Agricultural Society	389 00
Crawford County Agricultural Society	92 36
Clark County Agricultural Society	1,700 00
Central Agricultural and Driving Park Ass'n.....	767 00
Central Wisconsin State Fair Ass'n.....	803 60
Columbia County Agricultural Society	1,656 60
Cumberland Agricultural and Driving Park Ass'n.....	1,577 60
Dane County Agricultural Society	1,023 60
Dodge County Fair Ass'n.....	1,700 00
Dunn County Agricultural Society	1,034 04
Eau Claire County Agricultural Society, deficiency, 1905.	552 22
Eau Claire County Agricultural Society	1,597 80
Evansville, Rock County Agricultural Society	881 20
Elroy Fair Ass'n and Agricultural Society	1,662 30
Eastern Monroe County Agricultural Society	1,693 76
Fond du Lac County Agricultural Society	1,538 60
Fox River Fair and Driving Association	1,443 52
Florence County Agricultural Society	108 40
Grant County Agricultural Society	832 44
Green County Agricultural Society	1,190 46
Hillsboro Agricultural and Driving Ass'n.....	1,007 54
Iowa County Agricultural Society	650 40
Jackson County Agricultural Society	852 20
Jefferson County and Rock River Valley Agricultural So- ciety	1,700 00
Juneau County Agricultural Society	1,700 00
Kilbourn Inter-County Fair Ass'n.....	1,700 00
Kickapoo Valley Agricultural and Driving Park Ass'n....	947 80
La Crosse Inter-State Fair Ass'n.....	3,851 20
La Crosse County Agricultural Society	1,048 88
La Fayette County Agricultural Society	1,556 16
Langlade County Agricultural Society	1,026 00
Lincoln County Agricultural Society	1,700 00
Lodi Union Agricultural Society	488 20
Marathon County Agricultural Society	1,700 00

General Fund Disbursements, 1907.

Marquette County Agricultural Society	379 80
Northern Wisconsin State Fair	3,909 06
New London Agricultural and Industrial Ass'n.	815 60
New Richmond Park Ass'n and Agricultural Society	647 90
Oneida Agricultural Society	223 42
Oconto County Fair Ass'n.	1,596 54
Oneida County Agricultural Society	1,503 10
Outagamie County Agricultural Society	327 50
Ozaukee County Agricultural Society	673 80
Pepin County Agricultural Society	1,222 40
Pierce County Fair	809 00
Platteville Fair and Agricultural Society	1,411 40
Portage County Agricultural Society	1,018 40
Polk County Fair Society	490 30
Price County Agricultural Society	817 72
Richland County Agricultural Society	1,377 20
Stevens Point Agricultural Society	714 20
Sauk County Agricultural Society	1,165 84
Seymour Fair and Driving Park Ass'n.	699 52
Shawano County Agricultural Society	1,143 80
Sheboygan County Agricultural Society	1,047 40
Southwestern Wisconsin Fair Ass'n.	1,245 06
Sparta Driving and Agricultural Society	1,700 00
Trempealeau County Agricultural Society	549 00
Vernon County Agricultural Society	1,497 88
Walworth County Agricultural Society	1,700 00
Washington County Agricultural Society	854 00
Waushara County Agricultural Society	427 60
Waupaca County Agricultural Society	914 20
	\$82,595 45

CENSUS OF 1905.

Jones, W. W., head clerk	\$400 00
Smethurst, Joseph, clerk	275 00
Harrison, R. S., clerk	275 00
Anderson, H. J., clerk	275 00
Ekern, Lena, clerk	150 00
Purtell, Kate, clerk	100 00
Peirce, Grace, clerk	150 00
Adams, T. S., expressage	1 93
Democrat Ptg. Co., printing	5,855 31
Jones, W. W., Chap. 29, Laws 1907	575 00
Harrison, R. S., Chap. 29, Laws 1907	405 00
Ekern, Lena, Chap. 29, Laws 1907	400 00
Smethurst, Joseph, Chap. 29, Laws 1907	55 00
Anderson, Henry, Chap. 29, Laws 1907	55 00
Purtell, Kate, Chap. 29, Laws 1907	50 00
Stanley, M. R., Chap. 29, Laws 1907	35 00
	\$9,057 24

General Fund Disbursements, 1907.

MAKING STATEMENT OF SALES OF REAL ESTATE.

Registers of Deeds:		Marinette	24 16
Adams	\$10 00	Marquette	11 12
Ashland	37 04	Milwaukee	23 56
Barron	25 92	Monroe	39 68
Bayfield	18 64	Oconto	24 00
Brown	17 52	Oneida	46 53
Buffalo	9 83	Outagamie	24 03
Burnett	16 55	Ozaukee	4 16
Calumet	6 40	Pequin	4 24
Chippewa	26 24	Pierce	19 36
Clark	20 00	Polk	18 80
Columbia	21 60	Portage	37 60
Crawford	8 00	Price	19 76
Dane	30 00	Racine	10 43
Dodge	18 55	Richland	12 80
Door	11 04	Rock	25 60
Douglas	23 44	Rusk	15 92
Dunn	17 36	St. Croix	22 48
Eau Claire	21 92	Sauk	9 68
Florence	11 20	Sawyer	18 00
Fond du Lac	24 00	Shawano	23 00
Forest	19 36	Sheboygan	12 00
Grant	12 44	Taylor	19 84
Green	12 48	Trempealeau	8 00
Green Lake	4 16	Vernon	15 13
Iowa	8 00	Vilas	10 48
Iron	12 40	Walworth	15 31
Jackson	16 24	Washburn	22 03
Jefferson	26 80	Washington	9 52
Juneau	14 80	Waukesha	8 80
Kenosha	11 84	Waupaca	26 08
Kewaunee	12 03	Waushara	11 04
La Crosse	31 28	Winnebago	24 00
Lafayette	8 00	Wood	22 00
Langlade	36 48	Rankin, G. W., for	
Lincoln	22 96	City Whitewater	2 50
Manitowoc	14 96		
Marathon	47 84		
			\$1,339 24

CAPITOL BUILDING COMMISSION, CHAP. 516, LAWS 1905.

American Express Co., expressage	\$55 31
American Contractor, advertising	20 51
Burnham, D. H., expert advice	1,000 00
Bischoff, G. L., plastering north wing	2,318 38
Cantwell Ptg. Co., programs	191 45
Corona & Oliva, removal west wing	1,200 00
Corona & Oliva, excavating west wing, etc.....	1,074 29
Chicago Fire Brick Co., hollow tile, north wing	481 34
C. & N. W. Ry. Co., freight	213 52
C., M. & St. P. Ry. Co., freight	105 81

General Fund Disbursements, 1907.

Democrat Ptg. Co., advertising	22 95
Denison's Freight Delivery, drayage	69 75
Electrical Supply Co., supplies, north wing	677 51
Engineering News Pub. Co., advertising	27 00
Findorff, J. H., work, north wing, etc.....	6,272 09
Ferry & Clas, competitive drawings	1,200 00
Foster Construction Co., foundation, west wing	9,032 50
Haswell, A. & Co., office furniture	45 50
Ingram, O. H., expenses	117 99
Improvement Bulletin, advertising	31 10
Johnson, G. H. D., exp.....	154 34
Koch, H. C. & Co., competitive drawings	1,200 00
Kieckhefer Elevator Co., elevator, north wing	1,349 25
King & Walker Co., iron and labor, north wing	16 91
Kupfer, Theo., cast iron plates, north wing	69 80
Kirchoffer, W. G., engineering services	61 60
Kernan Paper Co., roofing	481 20
Milwaukee Free Press, advertising	84 00
Maxwell & Stillman, decorations, supreme court	453 19
Mautz Bros., floor glass, painting, north wing	998 33
Mueller Co., steam fitting to elevator, etc.....	1,262 67
Manufacturers' Record Pub. Co., advertising	20 40
McCarthy, T. C., mason work, north wing	1,625 85
Newton Engineering Co., steel reinforcement, north wing	1,796 06
Nelson, Jennie, services as secretary	200 00
Nelson, Geo., cement work, north wing	3,633 25
Northwestern Expanded Metal Co., metal lath, north wing	127 53
Oakey, B. F., hollow tile, north wing	231 85
Owens, Wm., plumbing, etc., north wing	1,055 46
Porter, L. F., services and exp.....	1,425 94
Porter, L. F., secretary, salary	1,140 00
Porter, L. F., exp. of party on investigating trip.....	1,070 99
Post, G. B. & Sons, competitive drawings	1,200 00
Post, G. B. & Sons, architect's services	10,000 00
Peabody & Stearns, competitive drawings	1,200 00
Postal Telegraph Co., service	13 79
Polacheck, Chas. & Bro. Co., fixtures, supreme court... ..	137 43
Shepley, Rutan & Coolidge, competitive drawings.....	1,200 00
Schubert, J. C., photographs of capitol design	78 50
Sater, E. E., electrical work, north wing	342 57
State Journal Ptg. Co., advertising	38 95
United States Express Co., expressage	23 73
Van Cleve, J. A., expenses	251 28
Vierling, McDowell & Co., iron work, north wing	379 10
Wisconsin Telephone Co., service	5 10
Worden-Allen Co., steel trusses, north wing	3,418 50
West-Williams Co., office books	50 05
Wiedenbeck & Doblin, reinforcing steel, north wing....	173 98
Wolff, Kubly & Hirsig, tin and iron, north wing	1,536 30

 \$62,719 95

General Fund Disbursements, 1907.

COMMISSIONERS OF FISHERIES.

American Express Co....	\$45 26	Clark, F. N.....	38 19
Apfelbacher, Geo.....	8 00	Carpenter, G. B. & Co..	81 63
Aiken, G. L.....	25 05	Central Construction Co.	7 50
Ashland Lime, Salt & Ce- ment Co.....	40 99	Dufva, Hugo.....	679 46
Abraham, Geo.....	4 60	Durkee, I. M.....	79 75
Arnemann, Wm.....	2 40	Dolan, D. J.....	2 66
American Fisheries Soc..	58	Dem. Ptg. Co.....	152 05
Alford Bros.....	10 76	Doerflinger, Wm. Co....	1 98
Brown, Geo.....	210 00	Doyon & Rayne Lbr. Co.	102 80
Brimmer, J. H.....	10 09	Dreibus, Herman.....	97 85
Brisse, Francis.....	13 13	Dennesen, Wm.....	10 00
Brensike, A. O.....	5 00	Dresen & Rhodes	13 75
Barrett, G. M. Co.....	74 36	Dahl, G. C.....	9 60
Bostetter, Fred.....	73 40	Dane Co. Tel. Co.....	36 00
Bottoms, I. E.....	18 00	Dennesen Bros.....	45 00
Brown, Ed.....	15 21	Emelt, John.....	2 26
Beute, C. J.....	53 17	Electrical Supply Co....	3 60
Booth, A. & C.....	93 40	Eagle Tel. Co.....	21 10
Boileau, J.....	291 14	Edwards, Olaf.....	34 00
Brunet, Sam.....	2 00	Euler, J. F.....	8 60
Becker, H.....	31 00	Esser & Dowling.....	5 50
Brown, G. I.....	84 00	Excelsior Shoe Store....	1 00
Badinger, C. A.....	2 50	Foy, James.....	650 00
Burtiss, R. M.....	119 73	Fenn, C. C.....	10 00
Battis Bros.....	102 26	Ferry, Dan.....	27 75
Blaisdell, Jas.....	20 00	Farley, Mike.....	21 01
Bantin, Ed.....	32 00	Fennel, Geo.....	34 80
Bailey, J. C.....	7 00	Froding, J. L.....	10 00
Bryant, Lester.....	32 55	Findorff, J. H.....	507 00
Bayfield Co. Press.....	3 25	Fleckenstein, Frank....	1 30
Bolger Bros. Mercantile Co.	305 84	Frosberg & Englund....	16 61
Chappel, J. M. & Co....	2 15	Ford, C. F.....	3 00
C. & N. W. Ry. Co....	1,058 00	Fitz Roy, J. S.....	11 50
Case, N. O.....	5 00	Fishing Gazette	1 00
C., M. & St. P. Ry. Co.	1,735 63	Flarety, Tim.....	38 00
Conklin & Sons.....	50 05	Gilquist, Andrew.....	457 00
Conley, Joe.....	33 86	Gilbert, Henry.....	33 75
Cooper & Hughes Lbr. Co.	442 37	Gallagher, Albert.....	1,186 44
Cuff, Wm.....	43 50	Green, J. H.....	8 55
Carey, R. D.....	2 66	Greany, Dan.....	5 43
Childs, Henry.....	15 00	Geelan, Christ.....	21 91
Crawford Coal & Ice Co..	16 87	Gallagher, John.....	118 00
Collins, Thomas.....	29 65	Gross, P., Hardware Co.	193 04
Carognes, John.....	39 00	Green, Wm.....	1 33
Carman, C. B.....	10 00	Graham, A. R., & Son..	106 74
Cook & Brown Lime Co..	10 00	Gahler, Chas.....	12 00
C., B. & Q. Ry. Co....	11 03	Geise, Herman.....	1 00
Clawson, Chas.....	35 00	Giles, H., & Son.....	28 00
Coon, C. J.....	122 50	Gratz, F. W.....	5 00
Carter, Chas.....	30 80	Globe Ptg. Co.....	11 50
Co-operative Coal & Ice Co.	68 00	Gamm, W. J.....	1 00
		Holtman, B. F.....	680 86
		Hagberg, John, Jr.....	609 55
		Hampel, Fred.....	37 50
		Hayden, M. J.....	5 00

General Fund Disbursements, 1907.

Hefferon, Dan.....	19 31	Link, Joseph.....	55 00
Hamilton, Jas.....	18 38	Lange, Emil.....	12 00
Hahn, C. J.....	172 10	Lowerre, R. W.....	9 80
Hamilton, James.....	37 75	Larkin, Danford.....	26 00
Harris, Jos.....	6 66	Luck, Joseph.....	22 00
Hopkins, John.....	22 25	Loughrin, J. F.....	112 37
Hengen, Chas.....	41 65	Larson, Tony.....	40 00
Hanson, Andrew.....	34 45	Levenyer, P. O.....	2 50
Heddles Lbr. Co.....	131 55	Loper & Loper.....	115 97
Hoven, M. J. (est.)....	611 61	Lund, L. & Co.....	2 95
Hawkenson, Norman ...	5 00	Leaman, Wm.....	37 00
Hayes, M. F.....	1 50	Leaman, L. D.....	37 00
Hoffman, M. F.....	5 30	Leach, Guy.....	36 00
Hicks Printing Co.....	3 55	Livingston, J. B.....	8 00
Haslem, Wm.....	492 80	Madison P. O.....	176 00
Holden, F. A.....	8 50	Maag, Valentine.....	987 00
Hoffman Feed Co.....	2 80	Maag, John.....	1,128 46
Herman & Ernst.....	45 88	Matzek, A. C.....	4 50
Hansen, H. S.....	47 50	Madison Gas & Electric Co.	8 00
Hansen, Peter.....	37 00	Mielke, H. W.....	156 55
Hanson, Harold.....	20 00	McDonald, Wm.....	62 06
Hevl, C. W.....	49 42	Marin, Ernest, Sr.....	108 00
Halback, J. P.....	9 55	Marcy, W. L.....	32 30
Hewett, Fred.....	134 93	Moore, Frank.....	40 85
Herhein, Ole.....	4 50	Marin, Ernest, Jr.....	43 30
Hennemann, Fred.....	37 00	Melerkey, Patrick.....	46 76
Island Grocery Co.....	2 82	Meyer, F. M.....	35 65
Jossart, Dave, & Co....	340 75	Martin & Dodge.....	2 60
Johnson, C. H.....	10 00	Maxwell & Jenkins....	35 16
Jaquish, J. B.....	10 00	Morris, James	36 00
Jaques, C. S.....	8 00	Murray, R. C.....	6 75
Jacobson & Sidicker....	33 45	Marwin, Walter.....	3 75
Jaques, F. B.....	246 70	McKee, Edward.....	66 50
Jacobs, Frank.....	5 00	Marden, P. L., & Bro..	9 00
Jansen, A.....	9 90	Mayers, A. A.....	173 41
Jacobsen, F. L.....	2 40	Melang, Herman.....	17 50
Jeppson, Chas.....	34 00	Minocqua Times	7 00
Johnson, Henry.....	23 00	McArthur, Wm.....	17 00
Jossart, Prosper.....	56 88	Minocqua Hardware Co.	191 91
Jorgenson, G. W.....	13 00	McKee, E. J.....	29 40
Johnston, C. W.....	15 00	Mularitey, Pat.....	13 00
Johnston, Eddie.....	36 09	Morgan, James.....	18 00
Johnston, Wilsey.....	95 00	Moseley, J. E.....	14 08
Knebes, E.....	10 50	Mielke, John.....	28 00
Kuntz, L.....	74 50	Mason, Washington ...	5 72
Kuntz, H.....	15 00	McNutt, T. B.....	43 50
Kells, Wm.....	207 25	Nevin, James.....	3,134 56
Kirby, Thomas.....	22 35	Nevin, Avilmot.....	272 62
Kennedy, Roy.....	194 44	Neustrom, Albert.....	4 43
Kahn, D. A.....	101 04	Nordine, T. O.....	28 00
Keeley, Neckerman & Kessenich	15 00	Nickels, W. V.....	5 75
Kunz, W. E.....	72 26	Northwestern Fuel Co... Nelson, John V.....	98 33 20 00
Krown, Wm.....	13 00	Nelson, M. L.....	38 84
Lahm, Peter, Jr.....	234 25	Nelson, H. C.....	5 00
Lord, Chas.....	10 00	National Distillery Co... Lasanske, Fred.....	24 12
Lasanske, Fred.....	3 26		

General Fund Disbursements, 1907.

Olson, Olga.....	6 35	Schroeder, W. E.....	5 00
O'Neil, Chas.....	10 00	Studley, E. H.....	10 00
Ober, H. H.....	10 00	Scheuster, Frank.....	40 20
O'Brien, Thomas.....	50 86	Smith & Deadman.....	7 00
Oshkosh Water Works Co.	438 41	Stark, Frank.....	95 71
Oliver, Fred.....	25 00	Smith, F. E.....	10 00
O'Brien & Scanlon	65 25	Sorenson, C. A.....	3 00
O'Leary, E.....	112 24	Sullivan, S. B.....	6 00
Prichard, Fred.....	151 40	Straubel, C. A.....	53 50
Phinney, G. D.....	389 16	Smith, Thomas.....	3 00
Park & Co.....	1 45	Sperry, Thurston.....	26 00
Parker, R.....	5 00	Shepherd, O. L.....	26 69
Park, W. A.....	10 00	Straubel, H. A.....	13 00
Planter, S.....	3 00	Sumner & Morris.....	83 31
Powell & Waite	10 32	Spensley, Calvert.....	40 50
Polley, Chas.....	3 11	Stanberry, J. S.....	3 00
Pieper, O. R.....	182 83	Suhl, Mrs. Barbara....	38 00
Pelnar, Joseph.....	15 95	Seiler & Wilhelm.....	5 20
Pritchard, F. C.....	278 81	Tobin, Michael.....	7 36
Patek, G.....	6 00	Termatt & Monahan Co..	67
Pfeifer, Jacob	70 00	Thuleen, Louis.....	42 00
Pike, R. D. (est.).....	400 00	Torsrud, Otto.....	5 00
Pixley, S. J.....	47 60	Tracy, Gibbs & Co.....	9 75
Patzel, Jos., Jr.....	2 30	United States Express Co.	4 10
Portage Entry Quarries Co.	59 52	Vance, James.....	280 13
Patterson, Matthew....	285 76	Vorous, O. J.....	32 00
Plymouth Rock Trout Co.	250 00	Wahlquist, Andrew	613 00
Peterson, Andrew.....	48 00	Wahlquist, Frederick ...	119 87
Prichard, J.....	38 00	Walters, John	29 75
Prichard, Ted.....	84 88	Wis. Tel. Co.....	169 52
Quinn, W. P.....	5 00	Western Union Tel. Co..	31 63
Ramsdale, F. C.....	817 38	Waite, G. E.....	29 50
Ripple, Robt.....	1,154 26	Wallis, Peter	3 26
Rogers, O. B.....	10 00	Williams, M. D.....	10 00
Radee, John.....	71 26	Wiedenbeck, Dobelin & Co.	282 33
Raferty, Wm.....	12 51	Wieland, L. C.	938 61
Rhodes, H.....	24 98	Woodzicka, Roman	116 50
Reik, W. C.....	5 83	Winger, Albert	24 75
Ramsdale, Fred.....	71 8	Wachsrnuth, Henry	15 00
Rasey, J. D.....	301 8	Wagner, George	50 25
Riley, A. E.....	14 00	Weichman, William	30 00
Russell & Krueger.....	6 50	White, J. M.....	30 00
State Insurance Fund....	101 25	Welson, Gove Hardware Co.	7 65
Sykes, Arthur.....	1,424 19	Wegner, J. G., Fuel Co.	3 50
Sykes, Vergn.....	1 75	Winneconne Lumber Co.	8 19
Sykes, Henry.....	1,652 86	Yawkey-Bissell Lumber Co.	454 78
Smith, Vincent.....	10 00	Zemke, Herman	56 56
Swift & Co.....	760 91	Zenthner & Mueller	19 02
Selleck, Harvey.....	34 64	Zindars Bros.	15 59
Steirer & West.....	3,368 63		
Stevens, E. E.....	296 84		
Schaffer, W. F.....	8 00		
Stiff, I. A.....	5 00		
			\$40,575 17

General Fund Disbursements, 1907.

COMMON SCHOOLS.

Examiners State Teachers.

Lathrop, H. B., per diem and exp.....	\$113 81
Viebahn, C. F., per diem and exp.....	269 45
Sage, A. H., per diem and exp.....	325 69
Scott, W. A., per diem and exp.....	92 28
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	\$801 23

Wisconsin Teachers' Association.

Democrat Ptg. Co., proceedings	\$388 08
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Miscellaneous.

School fund income, interest on certificates of indebtedness	\$109,459 00
School fund income, app., Chap. 313, Laws 1903 (less sal. and exp. of rural school inspector).....	197,081 41
School fund income, remission of one-half of tax, 1906 ..	643,680 00
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	\$950,220 41

STATE UNIVERSITY.

Agricultural Experiment Station.

Alford, Henry	\$7 00
Clark Engraving Co.....	1,243 97
Nielson, E. C.....	219 39
Boynton, J. E.....	102 00
Democrat Ptg. Co.....	6,180 21
Howell, M. H.....	4 75
Irvin, J. A.....	12 00
Berryman, E. C.....	6 00
Hardenberg, C. B.....	17 00
Mandel Eng. Co.....	101 49
Rahn, Bruno	30 60
Gormley, J. H.....	7 00
Malde, O. G.....	2 00
Binner-Wells Co.....	127 00
Warner, F. M.....	1 20
Clark, S. L.....	13 05
Kline, G. T.....	1 00
German, H. L.....	5 00
Egelhoff, R. F.....	10 20
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	\$8,093 86

Miscellaneous.

Clark Engraving Co.....	\$165 89
Democrat Ptg. Co.....	1,491 08
Agricultural college fund income, interest on certificates of indebtedness	4,242 00
University fund income, interest on certificates of indebtedness	7,770 00

General Fund Disbursements, 1907.

University fund income, app., Sec. 2, Chap. 320, Laws 1905	200,000 00
University fund income, app., agricultural institutes	12,000 00
University fund income, app., Washburn observatory ...	3,000 00
University fund income, transfer on account of tax not levied, 1906	607,085 00
University fund income, temporary transfers, Chap. 14, Laws (Special Session) 1905	240,000 00
	\$1,075,753 88

NORMAL SCHOOLS.

Democrat Printing Co.....	\$304 39
Normal fund income, transfer on account of tax not levied, 1905	155,000 00
Normal fund income, Chap. 371, Laws 1901, institutes...	7,000 00
Normal fund income, Chap. 295, Laws 1903, Platteville Normal	30,000 00
Normal fund income, Chap. 175, Laws 1905, Platteville Normal	100,000 00
Normal fund income, Chap. 121, Laws 1905, La Crosse Normal	10,000 00
Normal fund income, interest on certificates of indebtedness	36,099 00
	\$338,403 39

COUNTY TRAINING SCHOOLS FOR TEACHERS.

Buffalo	\$2,294 40	Richland	3,094 63
Dunn	3,500 00	Waupaca	1,992 83
Eau Claire	2,598 68	Marinette	3,239 03
Manitowoc	2,710 10	Wood	2,518 38
Marathon	2,821 84		
Polk	2,561 78		
			\$27,361 73

MANUAL TRAINING IN HIGH SCHOOLS.

Appleton	\$250 00	Menasha	250 00
Bayfield	250 00	Menomonie	250 00
Beaver Dam	250 00	Oconomowoc	250 00
Eau Claire	250 00	Oshkosh	250 00
Chippewa Falls	250 00	Racine	250 00
Fond du Lac	250 00	Stevens Point	250 00
Grand Rapids	250 00	Superior	250 00
Janesville	250 00	Washburn	250 00
Kenosha	250 00	Wausau	250 00
Marinette	250 00		
Mayville	250 00		
			\$5,000 00

General Fund Disbursements, 1907.

 AGRICULTURAL EXPERIMENT ASSOCIATION, CHAP. 157,
 LAWS 1905, AND CHAP. 43, LAWS 1907.

Salzer, J. A., Seed Co.....	\$146 26
Bibbs, I.....	69 00
Parsons Printing & Stationery Co.....	17 75
Madison postoffice	115 00
Democrat Ptg. Co.....	658 53
Neilson, E C.....	43 50
Moore, R. A.....	17 09
Stone, A. L.....	15 15
Bonzelet, J. P.....	8 95
Main, H. A.....	11 89
West, R. N.....	10 10
Wisconsin Experimental Station	309 00
Lilley, M. C., & Co.....	47 25
Loeb & McKay	25 75
Milwaukee Bag Co.....	119 92
Henry, W. A.....	50 00
Olds, L. L., Seed Co.	25 00
Whithall Tatum Co.	43 33
	<hr/>
	\$1,715 50

 COUNTY SCHOOLS OF AGRICULTURE AND DOMESTIC
 ECONOMY.

Dunn	\$4,000 00
Marathon	4,000 00
	<hr/>
	\$8,000 00

TEACHERS' COUNTY INSTITUTES, CHAPTER 476, LAWS 1905.

Adams	\$81 76	Grant	305 17
Ashland	63 69	Green	139 75
Barron	164 47	Green Lake	87 43
Bayfield	82 71	Iowa	153 85
Brown	96 02	Iron	49 44
Buffalo	110 28	Jackson	130 24
Burnett	74 16	Jefferson	183 33
Calumet	85 53	Juneau	157 81
Chippewa	145 43	Kenosha	68 45
Clark	183 33	Kewaunee	75 11
Columbia	181 53	La Crosse	81 75
Crawford	112 19	Lafayette	167 32
Dane	316 57	Langlade	71 30
Dodge	222 46	Lincoln	72 25
Door	69 40	Manitowoc	176 83
Douglas	63 69	Marathon	208 21
Dunn	142 61	Marinette	97 92
Eau Claire	99 82	Marquette	75 11
Florence	29 47	Milwaukee	157 81
Fond du Lac	179 69	Monroe	193 94
Forest	35 17	Oconto	101 72

General Fund Disbursements, 1907.

Oncida	59 89	Sheboygan	154 96
Outagamie	137 85	Taylor	103 63
Ozaukee	78 91	Trempealeau	142 61
Pepin	50 39	Vernon	192 04
Pierce	149 26	Vilas	34 22
Polk	135 09	Walworth	200 60
Portage	124 54	Washburn	75 11
Price	110 28	Washington	128 34
Racine	100 77	Waukesha	193 94
Richland	151 17	Waupaca	172 08
Rock	216 76	Waushara	123 59
Rusk	90 31	Winnebago	109 33
St. Croix	166 31	Wood	116 93
Sauk	185 38		
Sawyer	48 49		
Shawano	142 61		
			\$8,999 24

FREE HIGH SCHOOLS.

Albany	\$358 62	Brandon	358 62
Alma	358 62	Brodhead	358 62
Almond	353 62	Crandon	864 50
Amherst	353 62	Cambridge	358 62
Appleton	358 62	Cassville	358 62
Argyle	358 62	Chilton	358 62
Athens	358 62	Clinton	358 62
Avoca	332 44	Cobb	358 62
Algoma	358 62	Cuba City	358 62
Alma Center	358 62	Cambria	358 62
Amery	358 62	Cashton	358 62
Antigo	358 62	Colby	358 62
Arcadia	353 62	Cedarburg	358 62
Ashland	353 62	Chippewa Falls	358 62
Augusta	353 62	Clintonville	358 62
Bangor	358 62	Columbus	358 62
Barron	358 62	Cumberland	358 62
Beaver Dam	358 62	Cadott	330 83
Belmont	358 62	Chetek	358 62
Benton	358 62	De Forest	1,500 00
Biramwood	358 62	Darien	358 62
Black River Falls	353 62	Dartford	329 53
Blanchardville	358 62	Delavan	358 62
Bloomington	353 62	Dodgeville	358 62
Boyd	322 73	Darlington	358 62
Brillion	353 62	Deerfield	358 62
Burlington	353 62	De Pere	358 62
Baldwin	358 62	Durand	358 62
Baraboo	353 62	Eagle River	1,085 00
Bayfield	358 62	East Troy	358 62
Belleville	358 62	Edgerton	358 62
Beloit	353 62	Elroy	358 62
Berlin	358 62	Evansville	358 62
Black Earth	358 62	Eau Claire	358 62
Blair	358 62	Elkhorn	358 62
Bloomer	358 62	Ellsworth	358 62
Boscobel	358 62	Fennimore	358 62

General Fund Disbursements, 1907.

Fort Atkinson	358 62	Milton	358 62
Fox Lake	358 62	Mineral Point	358 62
Florence	1,478 75	Monroe	358 62
Fairchild	358 62	Mosinee	358 62
Fond du Lac	358 62	Mukwonago	358 62
Fountain City	358 62	Marinette	358 62
Friendship	209 79	Mauston	358 62
Glenbeulah	358 62	Mazomanie	358 62
Grand Rapids	358 62	Mellen	358 62
Green Bay, West	358 62	Menomonee Falls	358 62
Green Bay, East	358 62	Merrilan	358 62
Galesville	358 62	Milton Junction	358 62
Glenwood	358 62	Mondovi	358 62
Greenwood	358 62	Manawa	358 62
Grantsburg	358 62	Montello	358 62
Hixton	270 00	Mt. Horeb	358 62
Hammond	358 62	Muscoda	358 62
Hazel Green	358 62	Markesan	353 62
Hillsboro	358 62	Mt. Hope	338 90
Horicon	358 62	Necedah	358 62
Hudson	358 62	Neillsville	353 62
Hurley	358 62	New London	358 62
Hartford	358 62	Neenah	353 62
Highland	353 62	New Lisbon	358 62
Hixton	242 07	New Richmond	358 62
Hortonville	358 62	Oakfield	358 62
Humbird	358 62	Oconto	358 62
Hayward	358 62	Omro	358 62
Iron River	702 50	Ontario	358 62
Iola	358 62	Osceola	358 62
Janesville	358 62	Oconomowoc	358 62
Juneau	358 62	Oconto Falls	358 62
Jefferson	358 62	Onalaska	358 62
Kaukauna	358 62	Oregon	358 62
Kenosha	358 62	Oakwood	242 07
Kewaunee	358 62	Pardeeville	322 76
Kewaskum	358 62	Peshigo	358 62
Kiel	358 62	Phillips	358 62
Ladysmith	358 62	Plainfield	358 62
Lake Mills	358 62	Plymouth	358 62
Linden	358 62	Potosi	358 62
Lone Rock	358 62	Poynette	358 62
Lake Geneva	358 62	Prairie du Sac	358 62
Lancaster	358 62	Prescott	358 62
Lodi	358 62	Palmyra	358 62
Loyal	358 62	Pepin	358 62
Marion	585 00	Pewaukee	358 62
Middleton	700 00	Pittsville	358 62
Marshall	950 00	Platteville	358 62
Montfort	1,022 50	Portage	358 62
Manitowoc, South	358 62	Port Washington	358 62
Marshfield	358 62	Prairie du Chien	358 62
Mayville	358 62	Prentice	358 62
Medford	358 62	Princeton	358 62
Menasha	358 62	Randolph	358 62
Merrill	358 62	Rewey	358 62

General Fund Disbursements, 1907.

Rib Lake	353 62	Tomahawk	358 62
Richland Center	353 62	Two Rivers	358 62
River Falls	358 62	Union Grove	358 62
Reedsburg	353 62	Unity	332 44
Rhinclander	353 62	Verona	700 00
Rice Lake	358 62	Viroqua	358 62
Ripon	353 62	Viola	358 62
Rosendale	358 62	Wausaukee	1,025 00
Reeseville	286 90	Waunakee	540 00
Shell Lake	1,062 50	Waldo	358 62
Sauk City	353 62	Washburn	358 62
Seymour	358 62	Watertown	358 62
Shawano	358 62	Waupaca	358 62
Sheboygan Falls	358 62	Wausau	358 62
Soldier's Grove	358 62	Wauwatosa	358 62
Sparta	358 62	West De Pere	358 62
Spring Green	358 62	West Salem	358 62
St. Croix Falls	358 62	Whitehall	358 62
Stevens Point	358 62	Wilmot	358 62
Stoughton	353 62	Winneconne	358 62
Sun Prairie	358 62	Wonewoc	358 62
Sextonville	358 62	Waterford	358 62
Sharon	358 62	Walworth	358 62
Sheboygan	358 62	Waterloo	358 62
Shullsburg	358 62	Waukesha	358 62
South Milwaukee	353 62	Waupun	358 62
Spooner	358 62	Wautoma	358 62
Spring Valley	353 62	West Bend	358 62
Stanley	358 62	Westfield	358 62
Stockbridge	358 62	Weyauwega	358 62
Sturgeon Bay	353 62	Whitewater	358 62
Tomah	358 62	Wilton	358 62
Trempealeau	358 62	Wittenberg	358 62
Thorp	358 62		
			\$97,541 60

GRADED SCHOOLS.

Almena	\$300 00	Atlanta	100 00
Arbor Vitae	300 00	Auburndale	100 00
Amberg	300 00	Aurora	100 00
Aztalan	300 00	Albion	100 00
Ashford	300 00	Auburn	100 00
Arena	300 00	Baldwin	300 00
Arbor Vitae	300 00	Bovina	300 00
Amberg	300 00	Bloomfield	300 00
Ablemans	300 00	Butternut	300 00
Abbotsford	300 00	Bruce	300 00
Angelo	100 00	Brooklyn	300 00
Amberg	100 00	Black Creek	300 00
Armstrong	100 00	Brigham	300 00
Arcadia	100 00	Baraboo	300 00
Albion	100 00	Big Bend	300 00
Amherst	100 00	Bloom	100 00
Aniwa	100 00	Byron	100 00
Arlington	100 00	Buena Vista	100 00

General Fund Disbursements, 1907.

Baileys Harbor	100 00	East Milwaukee	100 00
Balsam Lake	100 00	Evergreen	100 00
Belle Center	100 00	Elk mound	100 00
Bellevue	100 00	Elderon	100 00
Bradford	100 00	Elcho	100 00
Birnamwood	100 00	Eastman	100 00
Belvidere	100 00	Flambeau	300 00
Burnett	100 00	Frederic	300 00
Browntown	100 00	Fredonia	300 00
Blue River	100 00	Fifield	300 00
Blue Mounds	100 00	Fall River	300 00
Brokaw	100 00	Farmington	100 00
Cleveland	300 00	Fulton	100 00
Crandon	300 00	Fremont	100 00
Carson	300 00	Forestville	100 00
Center	300 00	Farmington	100 00
Ceylon	300 00	Freeman	100 00
Commonwealth	300 00	Fenwood	100 00
Colfax	300 00	Forest	100 00
Coleman	300 00	Farmington	100 00
Clear Lake	300 00	Gagen	300 00
Chelsea	300 00	Greenfield	300 00
Catawba	300 00	Greenfield	300 00
Campbell	100 00	Grant	300 00
Christiana	100 00	Grafton	300 00
Caledonia	100 00	Greenbush	300 00
Caledonia	100 00	Gratiot	300 00
Cylon	100 00	Gillett	300 00
Cottage Grove	100 00	Germantown	100 00
Casco	100 00	Grover	100 00
Carlton	100 00	Gilman	100 00
Campbell	100 00	Greenfield	100 00
Christiana	300 00	Greenleaf	100 00
Dewey	300 00	Grand Rapids	100 00
Dunn	300 00	Glenwood	100 00
Dunbar	300 00	Glen Haven	100 00
Dunn	300 00	Glendale	100 00
Dorchester	300 00	Gilmanton	100 00
De Soto	300 00	Genoa	100 00
Dallas	300 00	Genesee	100 00
Deerfield	100 00	Gibraltar	100 00
Dexter	100 00	Hixon	300 00
Delton	100 00	Hixon	300 00
Dale	100 00	Hudson	300 00
Drummond	100 00	Hustisford	300 00
Dayton	100 00	Hilbert	300 00
Delafield	100 00	Hazelhurst	300 00
Drummond	300 00	Hancock	300 00
Ettריך	300 00	Hackley	300 00
Elkhart Lake	300 00	Harrison	300 00
Eleva	300 00	Holland	100 00
Edgar	300 00	Herman	100 00
Eau Galle	300 00	Homestead	100 00
Eagle	300 00	Holland	100 00
Edson	100 00	Holcombe	100 00
		Hiles	100 00

General Fund Disbursements, 1907.

Hebron	100 00	Mt. Pleasant	300 00
How	100 00	Mishicot	300 00
Hawkins	100 00	Mt. Pleasant	300 00
Herman	100 00	Minocqua	300 00
Holcombe	100 00	Milwaukee	300 00
Harrison	100 00	Milladore	300 00
Hoard	100 00	Milford	300 00
Hewitt	100 00	Middleton	300 00
Holland	100 00	Merrimac	300 00
Holland	100 00	Melrose	300 00
Ithaca	300 00	Mattoon	300 00
Independence	300 00	Mason	300 00
Ironton	100 00	Medina	300 00
Isabelle	100 00	Marquette	300 00
Ironton	100 00	Manawa	300 00
Jacobs	300 00	Maiden Rock	300 00
Jacksonport	100 00	Merton	300 00
Jackson	100 00	Mattison	300 00
Kickapoo	300 00	Merton	100 00
Kendall	300 00	Marietta	100 00
Knight	300 00	Milwaukee	100 00
Kingston	100 00	Mt. Pleasant	100 00
Kennan	100 00	Montrose	100 00
Lincoln	300 00	Mukwa	100 00
Lake	300 00	Mosel	100 00
Lake	300 00	Monico	100 00
Lake	300 00	Milwaukee	100 00
Lake	300 00	Merton	100 00
Luck	300 00	Melrose	100 00
Lowell	300 00	Manchester	100 00
Livingston	300 00	Madison	100 00
Lena	300 00	Menomonie	100 00
La Valle	300 00	Moscow	100 00
Laona	300 00	Metomen	100 00
Lawrence	300 00	Moundville	100 00
Lincoln	300 00	Mifflin	100 00
Loomis	300 00	Norwalk	300 00
Lisbon	100 00	North Milwaukee	300 00
Liberty	100 00	North Freedom	300 00
Little Black	100 00	North Fond du Lac	300 00
Liberty Grove	100 00	New Holstein	300 00
Luna	100 00	New Glarus	300 00
Leon	100 00	Nekoosa	300 00
Lyons	100 00	New Diggins	300 00
Lynxville	100 00	Nebagamon	300 00
Lomira	100 00	Neva	300 00
Little Black	100 00	Norrie	100 00
Lind	100 00	Newton	100 00
Lima	100 00	New Diggins	100 00
Little River	100 00	New Auburn	100 00
Lima	100 00	Nelson	100 00
Lima	100 00	Nebagamon	100 00
Little Falls	100 00	Nebagamon	100 00
Lyndon	100 00	Norrie	100 00
Milwaukee	300 00	Neshkora	100 00
Mequon	300 00	Otsego	300 00

General Fund Disbursements, 1907.

Orange	300 00	Spruce	100 00
Oxford	100 00	Sherman	100 00
Oak Creek	100 00	Sheboygan	100 00
Ogema	100 00	Seneca	100 00
Oak Grove	100 00	Schleisingerville	100 00
Otsego	100 00	Saukville	100 00
Prairie Farm	300 00	Sanborn	100 00
Port Wing	300 00	Salem	100 00
Port Edwards	300 00	Sullivan	100 00
Plover	300 00	Sherman	100 00
Pensaukee	300 00	Scott	100 00
Packwaukee	100 00	St. Lawrence	100 00
Pratt	100 00	Sherman	100 00
Poysippi	100 00	Stevenson	100 00
Polar	100 00	Sharon	100 00
Pleasant Prairie	100 00	St. Croix Falls	100 00
Pleasant Prairie	100 00	St. Joseph	100 00
Pewaukee	100 00	Spring Prairie	100 00
Patch Grove	100 00	Schley	100 00
Port Edwards	100 00	Schley	100 00
Pierce	100 00	Smelzer	100 00
Plymouth	100 00	Shields	100 00
Preble	100 00	Tigerton	300 00
Pensaukee	100 00	Tiffany	300 00
Park Falls	300 00	Theresa	100 00
Rose	300 00	Turtle	100 00
Royalton	300 00	Trenton	100 00
Reedville	300 00	Trimbelle	100 00
Red Cedar	300 00	True	300 00
Rushford	100 00	Union	300 00
Rock Elm	100 00	Utica	300 00
Rochester	100 00	Union	100 00
River Falls	100 00	Utica	100 00
Richfield	100 00	Verona	100 00
Richfield	100 00	Wyocena	300 00
Rubicon	100 00	Walworth	300 00
Rock	100 00	Westboro	300 00
Richwood	100 00	West Allis	300 00
Springfield	300 00	Wauzeka	300 00
Stubbs	300 00	Waterford	300 00
Stockholm	300 00	Waubeno	300 00
Spencer	300 00	Wayne	300 00
Somerset	300 00	Weston	300 00
Sherry	300 00	Warrens	300 00
Scandinavia	300 00	Warren	300 00
Sumner	300 00	Walworth	300 00
Spring Valley	300 00	Windsor	300 00
Stark	300 00	Woodruff	100 00
Stanton	300 00	Windsor	100 00
Springfield	300 00	West Kewaunee	100 00
Spring Lake	300 00	West Allis	100 00
Stanley	300 00	Welcome	100 00
Sterling	100 00	Waunakee	100 00
Salem	100 00	Wonewoc	100 00
Springfield	100 00	Wilson	100 00
Stiles	100 00	Windsor	100 00
Star Prairie	100 00	Wauwatosa	100 00

General Fund Disbursements, 1907.

Wauwatosa	100 00	Washington	100 00
Waterville	100 00	Westford	100 00
Wyalusing	100 00	Wyoming	100 00
Winnebago	100 00	Wingville	300 60
Wheaton	100 00		
Wheaton	100 00	Total	\$71,000 00

REASSESSMENT PROCEEDINGS, CHAPTER 259, LAWS 1905.

Travers, A. W., village Viola.....	\$15 00
Dake, A. J., village Viola.....	15 00
Anderson, A. J., village Viola.....	53 00
Dowling, R. O., village Viola.....	15 00
Wulfling, F. A., village Viola.....	15 00
Christnacht, J. A., village Schleisingerville.....	10 00
Gray, A. E., village Schleisingerville.....	10 00
Lewis, C. F., village Schleisingerville.....	110 00
Le Count, Louis, village Schleisingerville.....	10 00
Guth, L. D., village Schleisingerville.....	39 60
Dillenberg, Matthew, town Washington.....	265 00
Wiegand, O. O., town Washington.....	22 00
Westphal, John, town Washington.....	20 00
Isstas, Frank, town Washington.....	20 00
Zuehlke, Charles, town Washington.....	20 00
Blake, M. C., town Cleveland.....	40 00
Brown, R. H., town Cleveland.....	40 00
Kregel, W. J., town Cleveland.....	260 00
McNutt, J. O., town Cleveland.....	40 00
Franzen, Christian, town Cleveland.....	1 50
Michal, George, town Cleveland.....	1 50
Seim, William, town Cleveland.....	7 75
Anderson, M. A., village Weyerhaeuser.....	5 00
Garritt, C. S., village Weyerhaeuser.....	15 00
Hansen, C. P., village Weyerhaeuser.....	15 00
Kent, C. W., village Weyerhaeuser.....	48 00
Burgess, Frank, village Weyerhaeuser.....	28 00
Burdick, Herman, city Richland Center.....	1 58
Dudgeon, M. S., city Richland Center.....	85 00
Ellsworth, W. W., city Richland Center.....	80 00
Hillskeim, William, city Richland Center.....	2 30
Hart, J. M., city Richland Center.....	1 58
Pier, W. H., city Richland Center.....	1 58
Minett, Henry, city Richland Center.....	1 58
Moody, G. S., city Richland Center.....	1 58
Roudebush, G. H., city Richland Center.....	3 08
Taylor, R. F., city Richland Center.....	300 00
Starr, F. P., city Richland Center.....	85 00
Wulfling, F. A., city Richland Center.....	45 00
Burnham, J. W., city Richland Center.....	1 58
Coffland, J. E., city Richland Center.....	1 58
Eastland, K. W., city Richland Center.....	3 08
Hubbard, C. E., city Richland Center.....	1 58
James, N. L., city Richland Center.....	3 08
James, D. G., city Richland Center.....	1 58
Pease, E. R., city Richland Center.....	1 58
Thompson, C. R., city Richland Center.....	1 58

General Fund Disbursements, 1907.

LEGISLATIVE.

SENATORS,—REGULAR SESSION, 1907.

Bird, H. P.....	\$552 00	Fridd, J. A.....	540 00
Hagemeister, Henry.....	539 00	Wolff, G. W.....	533 60
Bishop, I. T.....	524 00	Brown, E. E.....	535 00
Froemming, Theodore...	517 00	Whitehead, J. M.....	508 00
Fairchild, E. F.....	517 00	Hazelwood, J. A.....	507 20
Rummel, Jacob.....	517 00	Noble, J. H.....	540 00
Page, G. E.....	517 00	Marsh, S. M.....	538 80
Roehr, Julius.....	517 00	Stondall, A. M.....	500 20
Brazeau, T. W.....	524 60	Pearson, C. L.....	505 40
Owen, W. C.....	542 80	Munson, O. G.....	530 20
Hudnall, G. B.....	565 00	Stout, J. H.....	541 80
Sanborn, A. W.....	582 20	Wright, J. A.....	553 60
Husting, P. A.....	514 60	Barker, H. W.....	521 60
Wilcox, F. M.....	537 00	Morris, Thomas.....	526 50
Randolph, S. W.....	532 40	Lockney, Henry.....	513 00
Burns, E. E.....	518 00		
Martin, H. C.....	521 40		
Smith, C. H.....	534 00		
			\$17,469 90

MEMBERS OF ASSEMBLY,—REGULAR SESSION, 1907.

Ainsworth, R.....	\$514 20	Everett, E. A.....	573 50
Aldridge, W. J.....	516 20	Falvey, W. H.....	549 40
Anderson, P. C.....	546 80	Georgi, H. E.....	516 40
Baker, A. S.....	504 60	Goldsworthy, C. R.....	529 60
Baker, J. F.....	529 00	Grassie, G. F.....	516 40
Bancroft, Levi.....	512 60	Hagen, C. J.....	544 40
Bauer, F. S.....	528 50	Hager, W. S.....	538 00
Bell, W. H.....	521 40	Harrass, O.....	516 80
Berg, O. H.....	569 40	Harring, J. D.....	528 00
Berner, E. J.....	516 20	Heilbron, H. H.....	516 40
Biehler, W. J.....	528 00	Hughes, J. F.....	509 40
Brockhausen, F.....	516 20	Ingram, C. A.....	544 40
Burke, T.....	539 00	Irvine, W.....	548 00
Cahoon, W.....	503 00	Jackson, F. M.....	553 20
Cain, E. E.....	520 00	Jones, J. R.....	523 30
Campbell, M. L.....	535 20	Kander, S.....	516 40
Carpenter, F. J.....	549 00	Kay, W. A.....	557 40
Cernahan, W. A.....	537 50	Keppel, V. S.....	527 00
Clausen, L. N.....	592 00	Keup, E. G.....	530 80
Cleary, M. J.....	517 00	Keyes, E. J.....	527 40
Coolidge, D. C.....	547 00	Kimball, F. J.....	510 40
Curtiss, W. M.....	522 40	Kindlin, G. W.....	503 80
Detling, J. M.....	527 00	Kubasta, F. W.....	557 60
Disch, William.....	517 00	Kuckuk, A.....	550 20
Domachowski, J. A.....	517 00	Ledvina, L. W.....	535 00
Douglas, D.....	536 20	LeRoy, E. W.....	554 00
Durley, A. W.....	568 00	Luy, J.....	518 40
Ekern, H. L., speaker..	1,033 40	Mains, D. F.....	531 00
Elver, E. T.....	500 20	Marquardt, A. F.....	558 00
Estabrook, C. E.....	516 80	McGee, W. J.....	548 00

General Fund Disbursements, 1907.

McGregor, D.....	518 00	Scott, G. E.....	519 00
McKenzie, J. A.....	515 00	Schauer, A. G.....	553 40
Miller, T. H.....	526 80	Schmidt, Nicholas	560 00
Morris, D. J.....	503 20	Scott, John	505 00
Mueller, F. F.....	510 60	Smith, Fred	503 60
Nelson, E. F.....	553 50	Smith, Simon	510 80
Neitzel, Chas.....	533 80	Soper, F.....	533 60
Norcross, P.....	503 00	Sorenson, O. P.....	504 20
Nye, R. J.....	563 00	Sprague, E. H.....	514 00
Olen, O. L.....	548 00	Stewart, T. A.....	502 80
O'Neil, J.....	516 00	Stout, C. F.....	559 00
Palmer, L. H.....	516 40	Thomas, J. O.....	522 80
Perry, W. M.....	532 80	Thomas, T. M.....	563 80
Petersen, Fred, Jr.....	537 20	Thompson, C. D.....	516 20
Peterson, J. P.....	570 40	Ties, F.....	512 00
Pickart, Chris.....	532 20	Turner, W. R.....	513 20
Potter, B. S.....	523 60	Weber, F. J.....	516 20
Reynolds, T.....	554 40	Wehrwein, S. F.....	532 20
Roethe, H. E.....	515 40	Wellensgard, C. C.....	535 00
Rollmann, H.....	532 20		
Roycraft, T. A.....	540 40		
			<u>\$53,601 50</u>

SENATE EMPLOYEES.

Chief Clerk's Department.

Eaton, L. K., opening session	\$50 00
Emerson, A. R., chief clerk	800 00
Smith, R. E., journal clerk	775 00
Wylie, F. M., bookkeeper	770 00
Gray, Wm., assistant journal clerk	770 00
Rhodes, C. W., index clerk	770 00
Miller, J. C., engrossing clerk	800 00
Crawford, D. A., stenographer	270 00
Hillyer, R. H., stenographer	705 00
Galloway, A. W., stenographer	770 00
Welton, C. R., stenographer	670 00
Tretow, A. C., stenographer and clerk	705 00
Sapiro, J. H., stenographer and clerk	730 00
Swartz, D. W., stenographer and clerk	730 00
Webster, L. B., typewriter and clerk	584 00
Peterson, O. P., typewriter and clerk	584 00
Bessey, John, stenographer and clerk	730 00
Merrill, R. A., typewriter and clerk	584 00
Rightor, C. E., typewriter and clerk	584 00
Kelsev, W. T., typewriter and clerk.....	418 00
Schoetz, Max, typewriter and clerk	418 00
Bart, W. F., stenographer and clerk	35 00
Yeager, R. M., stenographer and clerk	110 00
Jones, T. H., stenographer and clerk	615 00
Spencer, F. W., stenographer and clerk	530 00
	<u>\$14,507 00</u>

*General Fund Disbursements, 1907.**Sergeant-at-Arms' Department.*

Falconer, R. C., sergeant	\$600 00
Good, C. J., assistant sergeant	800 00
Egan, Walter, document clerk	24 00
Main, Roy, page	6 00
Verran, Harry, policeman	42 00
Underhill, Irving, page	28 00
Paulus, Christ, postmaster	640 00
Pierce, E. A., document room clerk	616 00
Goldstrand, O., policeman	438 00
Stanley, M. R., night watchman	471 00
Thompson, K., laborer	435 00
Kalpinski, V. C., page	292 00
Cady, Emil C., page	294 00
Smith, L. H., page	156 00
Moffatt, J. W., page	294 00
Lampert, H. M., page	303 00
Helmholtz, Carl, page	304 00
Sutton, Matthew, page	292 00
Cotey, Harry, page	292 00
Damm, J. W., page	124 00

 \$6,456 00

ASSEMBLY EMPLOYEES.

Chief Clerk's Department.

Marsh, C. O., opening session	\$50 00
Shaffer, C. E., chief clerk	800 00
Nagler, L. B., journal clerk	40 00
Anderson, H. J., bookkeeper	40 00
Jones, W. W., journal clerk	760 00
Summers, S. S., bookkeeper	760 00
Kiland, G. H., assistant journal clerk	760 00
Noyes, J. E., general clerk	424 00
Goldschmidt, W. J., general clerk	640 00
Bullock, W. L., index clerk	740 00
Knoff, R. E., enrolling clerk	725 00
Frey, N. J., engrossing clerk	790 00
Pressentin, P. H., stenographer	795 00
Stevens, G. W., stenographer	795 00
Warriner, B. L., stenographer	740 00
Pond, L. T., stenographer	705 00
Polk, March, stenographer	735 00
McNeeley, James, stenographer	572 00
Lewis, Leon, stenographer	732 00
Gillette, C. M., typewriter	620 00
Oeland, L. L., typewriter	608 00
Mowry, D. E., typewriter	608 00
Hawker, J. C., typewriter	612 00
Nelson, A. J., stenographer	700 00
Nickerson, C. A., stenographer	700 00
Larson, L. P., stenographer	532 00
Patterson, N., stenographer	52 00

General Fund Disbursements, 1907.

Priest, P. L., typewriter	390 00
Hopson, H. C., typewriter	228 00
Twesme, A. T., stenographer	480 00
Nash, I. R., general clerk	172 00
Woodruff, Wendell, typewriter	129 00
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	\$17,434 00
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Sergeant-at-Arms' Department.

Irvine, W. S., sergeant	\$600 00
Graham, H. A., assistant sergeant	760 00
Cheever, Ralph, postmaster	608 00
Collins, Chas., postmaster	36 00
Snyder, J. R., messenger and asst. postmaster	441 00
Malone, E. S., assistant postmaster	15 00
Bartelt, A. H., document clerk	612 00
Hart, A. E., assistant document clerk	453 00
Steele, John, police	456 00
Sletton, Obert, nightwatch	456 00
Curtin, John, laborer	408 00
Hart, H. G., laborer	48 00
Boyle, Wm., page	16 00
Danielson, Norman, page	78 00
Malone, E. S., page	310 00
Gunderson, Selmer, page	330 00
Sorenson, Maynard, page	16 00
Tibbits, Marvin, page	14 00
Hilgers, Garry, page	18 00
Keyes, L. S., page	304 00
Puls, C. T., page	303 00
Gaurke, J. W., page	303 00
Studeman, W. W., page	304 00
Prehn, A. W., page	302 00
Keller, H. W., page	302 00
Reif, Walter, page	304 00
Hagen, Frank, page	304 00
Pauley, Earl, page	304 00
Lathrop, Robert, page	36 00
Fenrite, H., page	268 00
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	\$8,648 00
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Printing.

Democrat Ptg. Co., handbook	\$117 63
Democrat Ptg. Co., bills and joint resolutions	11,169 37
Democrat Ptg. Co., miscellaneous	835 93
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	\$12,122 38
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Postage—Chap. 4, Laws 1903.

Keyes, E. W., postmaster	\$1,490 50
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General Fund Disbursements, 1907.

Contesting Election.

Ludlow, Willis, Chap. 28, Laws 1907	\$300 00
Ties, Fred, Chap. 30, Laws 1907	300 00
Stauffacher, J. M., witness fees and mileage	20 80
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	\$620 80
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Legislative Visiting Committee—Chap. 16, Laws 1907.

Noble, J. H.	\$150 00
Clausen, L. N.	150 00
Elver, E. T.	150 00
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	\$450 00
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Expert Actuarics, etc.—Chap. 15, Laws 1907.

Glover, J. W., actuarial services and expenses	\$1,754 61
Dawson, M. M., actuarial services and expenses	239 85
Roehr, J. E., telegraph bill	5 54
	<hr/>
	\$2,000 00
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Legislative Chaplains—Chap. 462, Laws 1905. Special Session 1905.

Joslin, G. A.	\$6 00
Gilmore, F. A.	3 00
Breslich, L. A.	3 00
Galpin, F. T.	3 00
Stark, A. C.	3 00
Cato, R. H.	3 00
Fisher, J. H.	3 00
Minor, H. A.	3 00
McKay, W. J.	3 00
Winter, H. A.	3 00
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	\$33 00
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Legislative Chaplains Chap. 37, Laws 1907. Regular Session 1907.

Galpin, C. J.	\$27 00
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Blue Book.

Kimbirk, I. A.	\$36 77
Bushnell, J. M.	35 55
Polley, Flossee	37 42
Wilson, A. E.	40 00

General Fund Disbursements, 1907.

Pratt, Mrs. S. L.....	40 00
Hanson, Dora	32 26
Kacerovski, G. A.....	37 42
Maxon, Daniel	7 00
Shanks, M. E.....	125 00
Faust, Elizabeth	30 00
Walmsley, S. M.....	26 00
Lewis, R. O.....	24 53
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	\$471 95
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Publishing Local Laws.

Nebagamon Enterprise	\$1 20
Gillett Times	1 80
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	\$3 00
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*Insurance Investigation Committee. Chap. 9 Laws (Special Session)
1905.*

Anderson, L. A., sal. and exp.....	\$957 72
Beedle, G. E., exp.....	255 59
Potter, B. S., exp.....	439 60
Rummel, Jacob, exp.....	54 00
Braddock, W. S., exp.....	228 20
Roehr, J. E., exp.....	29 65
Frear, J. A., exp.....	348 75
Ekern, H. L., exp.....	277 70
Dugdale, R. G., serv. and exp.....	15 00
Eggum, O. J., serv. and exp.....	359 45
Madison P. O., box rent	9 00
O'Connor, J. L., professional services	6,960 81
Abbot, E. H., rent	350 00
Falconer, R. C., serv. and exp.....	47 60
Glover, J. W., actuarial serv. and exp.....	3,197 52
Dawson, M. M., actuarial serv. and exp.....	1,096 65
Fricke, W. A., services	250 00
Hannan, J. J., making abridgement of report	75 00
Woolley, E. C., preparing report	50 00
Buckley, W. J., stenographic services	1,909 40
Imperial Blank Book Co., supplies	35 98
Smith-Premier T. W. Co., rent of machine	20 00
Fowle Printing Co., blanks, etc.....	33 65
Voss, Herman Co., binding	5 50
Baumgarth, Gretchen, stenographic services	12 00
Baumgarth, Ida, stenographic services	12 50
Cronyn, G. H., accountant	30 00
Davis, Jennie L., services	6 00
Democrat Printing Co., printing	1,232 57
Fowler Mfg. Co., towel service	6 75
Wussow, E. W., typewriting	90 00
Northwestern Furniture Co., furniture	80 40
Wisconsin Telephone Co.....	31 55

General Fund Disbursements, 1907.

O'Connor, J. L., Chap. 36, Laws 1907	1,289 39
Beedle, G. E., Chap. 336, Laws 1907	1,200 00
Braddock, W. S., Chap. 336, Laws 1907	1,200 00
Ekern, H. L., Chap. 336, Laws 1907	1,200 00
Frear, J. A., Chap. 336, Laws 1907	1,200 00
Potter, B. S., Chap. 336, Laws 1907	1,200 00
Rummel, Jacob, Chap. 336, Laws 1907	1,200 00
Roehr, J. E., Chap. 336, Laws 1907	1,200 00
	\$28,197 93

*University Investigation Committee, Chap. 7, Laws (Special Session)
1905.*

Hoard, W. D., exp.....	\$4 70
Burke, Belle, services	5 70
Dunn, L. D., services	13 20
Greig, C. B., services	10 00
Oleson, Olga, services	20 00
Kolb, Anna, services	5 00
Donald, J. S., exp.....	64 38
Peterson, F., Jr., exp.....	45 76
McGregor, D., exp.....	47 10
Wylie, George, exp.....	42 15
Donald, J. S., Chap. 336, Laws 1907	450 00
Peterson, F., Jr., Chap. 336, Laws 1907	450 00
McGregor, D., Chap. 336, Laws 1907	450 00
Wylie, George, Chap. 336, Laws 1907	450 00
	\$2,057 99

PUBLIC DOCUMENTS.

Democrat Ptg. Co.....	\$913 74
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SUPERINTENDENTS OF COUNTY ASYLUMS.

Democrat Ptg. Co., printing report	\$91 57
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General Fund Disbursements, 1907.

MISCELLANEOUS.

Barnett, J. R., Jr., payment and interest on land sold twice, refunded	\$128 92
Abbotsford & Northeastern, excess of license fees over taxes levied	25 39
Chicago, Harvard & Geneva Lake, excess of license fees over taxes levied	53 61
Hazelhurst & Southeastern, excess of license fees over taxes levied	198 08
Hillsboro & Northeastern, excess of license fees over taxes levied	100 42
Stanley, Merrill & Phillips, excess of license fees over taxes levied	1,265 59
Wheeler, Nina, patent fee returned	50
Chynoweth, H. W., legal services in suits of railroad companies to test the validity of Chap. 315, Laws 1903..	7,500 00
Bashford, R. M., services in preparing brief and upon argument of case in supreme court of Wisconsin in re-argument of H. Nunnermacher, as trustee, vs. the State	2,000 00
Medallion portrait of A. R. Hall, Chap. 431, Laws 1905..	500 00
Richmond, T. C., legal services and expenses in inheritance tax cases	10,327 32
City of Madison, Chap. 406, Laws 1901	15,000 00
Fond du Lac Cheese & Butter Co., Chap. 41, Laws 1907..	100 00
Jones, D. F., administrator estate of A. R. Hall, refund of inheritance tax	742 89
	<hr/>
	\$37,942 72
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Total General Fund disbursements	<u><u>\$5,634,655 70</u></u>

School Fund, 1907.

SCHOOL FUND.

Receipts.

Fines:			
Adams	866 47	Marinette	344 64
Ashland	116 63	Marquette	126 67
Barron	611 55	Milwaukee	1,372 00
Bayfield	736 97	Monroe	682 43
Brown	5,870 57	Oconto	245 48
Buffalo	137 20	Oneida	850 21
Burnett	38 43	Outagamie	352 80
Calumet	94 08	Ozaukee	417 16
Chippewa	580 96	Pepin	49 00
Clark	674 47	Pierce	1,086 95
Columbia	293 71	Polk	274 89
Crawford	137 71	Portage	623 64
Dane	4,016 90	Price	574 12
Dodge	495 56	Racine	1,600 16
Door	111 72	Richland	618 59
Douglas	1,144 74	Rock	1,945 73
Dunn	423 79	Rusk	127 42
Eau Claire	220 02	St. Croix	532 92
Florence	16 67	Sauk	491 97
Fond du Lac	916 30	Sawyer	111 37
Forest	473 34	Shawano	573 73
Grant	525 77	Sheboygan	743 25
Green	456 52	Taylor	142 10
Green Lake	244 27	Trempealeau	434 53
Iowa	129 36	Vernon	253 82
Iron	523 81	Vilas	142 10
Jackson	228 34	Walworth	313 69
Jefferson	963 24	Washburn	48 03
Juneau	286 16	Washington	168 18
Kenosha	2,303 70	Waukesha	1,058 86
Kewaunee	42 33	Waupaca	936 34
La Crosse	762 93	Waushara	412 58
Lafayette	1,495 48	Winnebago	995 12
Langlade	296 49	Wood	221 16
Lincoln	748 57		
Manitowoc	667 38		
Marathon	970 63		
			\$46,713 34

School Fund, 1907.

Loans:	
Ashland county	\$2,666 67
B. S. D., town Morse	533 33
Brown county	4,350 00
City Green Bay	5,000 00
City Chippewa Falls	1,000 00
Chippewa county	2,526 32
City Madison	3,000 00
B. S. D., town Superior	500 00
Town Superior	1,800 00
B. S. D., town Florence	700 00
Grant county	2,633 80
City Mineral Point	1,000 00
Town Knight	500 00
Town Bergen	300 00
City Oconto	1,750 00
Oncida county	2,000 00
Towns Sugar Camp & Pine Lake	160 00
Portage county	10,000 00
City Phillips	533 33
Richland county	1,333 33
Trempealeau county	5,000 00
City Waupaca	1,500 00
City Menasha	1,000 00
Bonds:	
Milwaukee city	10,000 00
Mondovi city	600 00
Bayfield county	20,000 00
Village Westby	300 00
City Grand Rapids	1,000 00
City Wauwatosa	1,000 00
City Boscobel	500 00
City Durand	800 00
City Tomahawk	800 00
City Elroy	6,350 00
Village Highland	400 00
Village Amherst	500 00
Escheated estate of John Hein	69 50
Escheated estate of Jas. Glendenning	9 80
Escheated estate of Henry Nelson	238 35
Gov. J. O. Davidson, 5 per cent of net proceeds of sale of public lands	693 54
Constance, I. L., escheated estate of Hans Andrew.....	401 48
Escheated estate of T. Loftus	37 76
Gilbert, F. L., attorney general, escheated estate of Louise Hickfoth, rent of real estate	130 00
Sale of lands	11,811 00
School district loans	138,103 63
Dues on certificates of sales	2,702 23
	<hr/>
	\$246,239 09
	<hr/>
Total School Fund receipts	\$292,952 43
	<hr/>

School Fund, 1907.

Disbursements.

School District Loans:

Jt. No. 4, Clayton and vil. Soldiers Grove, Crawford Co.	\$7,000 00
Jt. No. 2, Kaukauna, Little Chute and Town Vandenberg, Outagamie Co.	7,000 00
No. 9, Beaver, Marinette Co.	800 00
Jt. No. 2, New Chester and Easton, Adams Co.	500 00
No. 10, Atlanta, Rusk Co.	500 00
No. 4, Rome, Adams Co.	100 00
Jt. No. 2, Weston and Wausau, Marathon Co.	1,000 00
No. 2, Cleveland, Marathon Co.	600 00
No. 10, Lafayette, Chippewa Co.	200 00
No. 2, Withee, Clark Co.	400 00
Jt. No. 4, Pine Valley and city Neillsville, Clark Co. .	1,500 00
No. 3, Clinton, Barron Co.	800 00
Jt. No. 1, Modena and Gilmanton, Buffalo Co.	1,600 00
No. 5, Little Grant, Grant Co.	1,000 00
No. 7, Ackley, Langlade Co.	1,200 00
No. 1, Chase, Oconto Co.	650 00
No. 7, Maple Valley, Oconto Co.	1,500 00
No. 5, Alban, Portage Co.	1,400 00
No. 1, Hansen, Wood Co.	1,800 00
No. 3, Eau Plaine, Marathon Co.	1,000 00
Jt. No. 2, Catawba and Kennan, Price Co.	2,000 00
Jt. No. 4, Lowville and Leeds, Columbia Co.	1,000 00
No. 4, Clinton, Barron Co.	2,000 00
No. 5, Holcombe, Chippewa Co.	400 00
Jt. No. 6, Hay River and Sherman, Dunn Co.	700 00
No. 9, Wayne, Lafayette Co.	1,400 00
No. 6, Cleveland, Marathon Co.	800 00
No. 9, Byron, Monroe Co.	600 00
No. 2, Chase, Oconto Co.	300 00
Jt. No. 4, Durand and Lima, Pepin Co.	1,200 00
No. 1, Balsam Lake, Polk Co.	1,700 00
No. 11, Medford, Taylor Co.	1,200 00
No. 4, Bashaw, Washburn Co.	600 00
No. 2, Trego, Washburn Co.	500 00
No. 1, Dayton, Waupaca Co.	2,000 00
Jt. No. 1, Lafayette and Wheaton, Chippewa Co.	600 00
No. 6, Halsey, Marathon Co.	1,100 00
Jt. No. 2, Cicero and Maine, Outagamie Co.	350 00
No. 2, Haney, Crawford Co.	900 00
No. 2, Hill, Price Co.	500 00
No. 3, Amherst, Portage Co.	1,500 00
No. 2, Black Brook, Polk Co.	600 00
No. 2, Coon, Vernon Co.	800 00
Jt. Nos. 2 & 4, Somerset and Star Prairie, St. Croix Co.	2,000 00
No. 4, Jacksonport, Door Co.	450 00
No. 1, Georgetown, Polk Co.	800 00
Jt. No. 4, Pepin and Frankfort, Pepin Co.	400 00
No. 13, Bloomer, Chippewa Co.	600 00
No. 3, Marion, Waushara Co.	1,400 00
Jt. No. 3, Mackford and vil. Markesan, Green Lake Co.	5,000 00

School Fund, 1907.

No. 1, Minong, Washburn Co.....	2,400 00
Jt. No. 1, Vaughan and Montreal, Iron Co.....	10,000 00
Jt. No. 5, town and vil. New Holstein, Calumet Co..	5,000 00
Jt. No. 1, Hixon, Hoard and vil. Owen, Clark Co...	6,000 00
No. 4, Mt. Pleasant, Racine Co.....	9,000 00
Jt. No. 3, Glendale and vil. Kendall, Monroe Co.....	5,000 00
Jt. No. 2, town and village La Valle, Sauk Co.....	6,500 00
Jt. No. 1, Colby, Hull and city Colby, Clark and Marathon Co's.....	7,000 00
Jt. No. 2, Johnson, Reitbrock, Halsey, Bern and vil. Athens, Marathon Co.....	9,990 00
No. 5, Leola, Adams Co.....	1,250 00
No. 2, vil. Park Falls, Price Co.....	10,000 00
Jt. No. 2, Milladore, Sherry, Wood Co., and Eau Plaine and Carson, Portage Co.....	5,800 00
Jt. No. 2, Ettrick and Gale, Trempealeau Co.....	5,490 00
No. 1, Isabelle, Pierce Co.....	3,000 00
No. 1, vil. Cedar Grove, Sheboygan Co.....	4,950 00
Jt. No. 5, Chetek, Dovre and city Chetek, Barron Co.	4,500 00
Jt. No. 1, Green Valley, Gillett, Underhill and Wash- ington, Shawano and Oconto Co's.....	4,000 00
No. 1, Lincoln, Kewaunee Co.....	1,600 00
No. 7, Deer Creek, Outagamie Co.....	500 00
No. 1, Underhill, Oconto Co.....	1,000 00
No. 1, Brannan, Price Co.....	1,750 00
No. 7, Wood River, Burnett Co.....	700 00
No. 4, Woodland, Sauk Co.....	1,000 00
Jt. No. 11, Hancock and Deerfield, Waushara Co.....	1,000 00
No. 11, Atlanta, Rusk Co.....	500 00
No. 3, Bellevue, Brown Co.....	2,500 00
Jt. No. 1, Brussels and Lincoln, Door and Kewaunee Co's.....	1,500 00
No. 1, Grant, Shawano Co.....	3,800 00
Jt. No. 3, Potosi and Harrison, Grant Co.....	500 00
No. 8, Crystal Lake, Barron Co.....	500 00
Jt. No. 9, town and vil. Hancock, Waushara Co.....	12,000 00
No. 3, Catawba, Price Co.....	600 00
Jt. No. 11, Arena and Wyoming, Iowa Co.....	600 00
No. 7, Jefferson, Vernon Co.....	1,000 00
Jt. No. 10, Springbrook, Dunn and Red Cedar, Dunn Co.....	850 00
No. 1, Rochester, Racine Co.....	5,000 00
No. 3, Jacksonport, Door Co.....	1,325 00
No. 2, Bailey's Harbor, Door Co.....	900 00
No. 3, Byron, Monroe Co.....	2,250 00
No. 7, Eureka, Polk Co.....	1,000 00
No. 8, Luxemburg, Kewaunee Co.....	4,000 00
No. 5, Weston, Dunn Co.....	1,000 00
No. 2, Frankfort, Marathon Co.....	1,000 00
No. 3, Union, Door Co.....	800 00
No. 4, Cooperstown, Manitowoc Co.....	2,000 00
No. 1, Clinton, Barron Co.....	1,000 00

\$216,305 00

School Fund Income, 1907.

Roberts, Griffith, Chap. 148, Laws 1903	\$1,399 42
Loan to City of Oconto	25,000 00
	<hr/>
	\$26,399 42
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Total School Fund disbursements	\$242,704 42
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SCHOOL FUND INCOME.

(Rate .000302936745).

Receipts.

*Tax:			
Adams	\$1,735 74	Marquette	6,446 95
Ashland	4,236 36	Marquette	2,307 53
Barron	4,778 02	Milwaukee	126,735 06
Bayfield	3,992 05	Monroe	6,675 03
Brown	12,037 59	Oconto	4,914 89
Buffalo	4,410 55	Oneida	2,151 25
Burnett	1,223 77	Outagamie	13,552 03
Calumet	6,040 65	Ozaukee	5,643 08
Chippewa	6,744 93	Pepin	1,616 52
Clark	7,293 41	Pierce	5,036 80
Columbia	11,098 12	Polk	4,229 17
Crawford	3,298 22	Portage	5,344 87
Dane	29,398 78	Price	2,490 78
Dodge	19,161 42	Racine	14,803 66
Door	3,380 77	Richland	4,817 14
Douglas	11,565 09	Rock	20,001 53
Dunn	5,478 55	Rusk	1,976 34
Eau Claire	6,496 34	St. Croix	6,815 62
Florence	803 23	Sauk	10,265 55
Fond du Lac	18,195 24	Sawyer	1,382 60
Forest	1,656 10	Shawano	5,791 19
Grant	13,599 90	Sheboygan	15,252 29
Green	10,300 50	Taylor	2,835 65
Green Lake	5,489 67	Trempealeau	5,208 40
Iowa	8,491 06	Vernon	6,703 16
Iron	1,245 78	Vilas	1,672 68
Jackson	3,742 26	Walworth	13,626 05
Jefferson	14,003 43	Washburn	1,386 42
Juneau	4,503 06	Washington	8,802 72
Kenosha	8,280 75	Waukesha	13,832 53
Kewaunee	4,152 48	Waupaca	7,097 24
La Crosse	10,318 78	Waushara	4,079 57
Lafayette	9,017 25	Winnebago	17,375 63
Langlade	3,283 90	Wood	6,292 79
Lincoln	3,528 78		
Manitowoc	13,317 80		
Marathon	10,163 80		
			<hr/>
			\$643,680 00
			<hr/>

* One-half only of common school tax was levied in 1906.

School Fund Income, 1907.

Interest on Loans:	
Ashland county	\$1,026 67
B. S. D., town Morse	242 67
Brown county	696 00
City Green Bay	225 00
City Chippewa Falls	100 00
Chipnawa county	884 22
B. of E., city Madison	630 00
City Madison	1,085 00
B. S. D., town Superior	20 00
Town Superior	819 00
B. S. D., town Florence	73 50
Grant county	737 46
City Mineral Point	945 00
Town Bergen	31 50
City Oconto	612 50
Oneida county	300 00
Sugar Camp and Pine Lake	22 40
Portage county	1,050 00
Richland county	606 67
Trempealeau county	1,540 00
City Waupaca	52 50
City Menasha	300 00
Interest on Bonds:	
Ashland city	1,250 00
Elroy, city	873 90
Ashland county	1,000 00
Milwaukee city	2,200 00
Eau Claire city	1,350 00
Mondovi city	574 00
Grand Rapids city	2,240 00
Superior city	9,520 00
La Crosse county	35 00
West Bend city	300 00
Boscobel city	260 00
Wauwautosa city	560 00
Bayfield county	3,914 82
Westby village	105 00
Oconomowoc city	380 00
Columbus city	1,125 00
Chilton town	783 00
Chilton city	342 00
Durand city	791 00
Tomahawk city	432 00
Highland village	120 00
Amherst village	17 50
Interest on bank deposits	4,814 13
General fund, app. Chapter 313, Laws 1903, less sal. and exp. of rural school inspector	197,081 41
General fund, remission of $\frac{1}{2}$ of tax 1906	643,680 00
General fund, interest on certificates of indebtedness	109,459 00
Washburn Co., refund on apportionment	6 50
Monroe Co., refund on apportionment	13 00
Oconto Co., refund on apportionment	522 07
Kenosha Co., refund on apportionment	111 80

School Fund Income, 1907.

Crawford Co., refund on apportionment.....	305 41
Polk Co., refund on apportionment.....	173 28
Fond du Lac Co., refund on apportionment.....	34 65
Juneau Co., refund on apportionment.....	41 32
Interest on school district loans and certificates of sales..	38,868 98
	<u>\$1,035,284 86</u>
Total School Fund Income receipts.....	<u>\$1,678,964 86</u>

Disbursements.

Rusk, J. N., interest refunded.....	\$2 10
Tiedeman, William, interest refunded.....	60
Wisconsin Realty Co., interest refunded.....	50
Kelley, P. J., interest refunded.....	1 31
Hewitt Land & Mining Co., interest refunded.....	2 78
Bradford, M. E., interest refunded.....	2 05
Thorn, Adda, interest refunded.....	2 10
Preston, B. H., interest refunded.....	1 10
	<u>\$12 54</u>

Apportionment to Counties.

Adams	\$6,989 68	Kenosha	20,262 94
Ashland	16,403 11	Kewaunee	13,607 99
Barron	24,475 83	La Crosse	32,338 37
Bayfield	10,778 62	Lafayette	14,746 15
Brown	39,135 27	Langlade	12,894 22
Buffalo	13,208 26	Lincoln	15,718 65
Burnett	7,990 37	Manitowoc	35,043 74
Calumet	13,414 04	Marathon	44,345 43
Chippewa	25,335 71	Marinette	29,514 85
Clark	24,969 66	Marquette	8,731 14
Columbia	22,006 55	Milwaukee	274,016 33
Crawford	13,466 80	Monroe	21,692 46
Dane	49,869 72	Oconto	20,498 72
Dodge	33,568 65	Oneida	7,741 29
Door	15,486 89	Outagamie	36,438 63
Douglas	23,821 67	Ozaukee	13,346 90
Dunn	21,092 53	Pepin	5,928 35
Eau Claire	26,596 33	Pierce	17,468 78
Florence	2,633 85	Polk	17,224 05
Fond du Lac	35,230 00	Portage	26,810 75
Forest	3,480 77	Price	10,312 34
Grant	28,071 38	Racine	35,392 44
Green	15,192 33	Richland	14,364 93
Green Lake	12,677 59	Rock	36,583 75
Iowa	17,013 20	Rusk	7,886 43
Iron	5,369 51	St. Croix	21,311 27
Jackson	13,756 25	Sauk	23,281 91
Jefferson	25,023 80	Sawyer	2,960 92
Juneau	15,837 40	Shawano	23,920 86

University Fund, 1907.

Sheboygan	41,361 93	Wausara	13,138 95
Taylor	10,535 44	Winnebago	42,191 49
Trempealeau	18,660 10	Wood	25,264 23
Vernon	22,106 19		
Vilas	2,607 87		\$1,674,475 39
Walworth	18,151 08		
Washburn	6,435 18	Total school fund	
Washington	18,595 11	income disburse-	
Waukesha	23,572 56	ments	\$1,674 487 93
Waupaca	24,575 46		

UNIVERSITY FUND.

Receipts.

Loans:

City Rice Lake.....	\$1,500 00
City Rice Lake.....	500 00
Village Prairie Farm.....	261 25
Town Hixon.....	250 00
Village Thorpe.....	500 00
Town Thorpe.....	210 00
B. of E., city Madison	1,100 00
City Sturgeon Bay.....	600 00
B. S. D., town Brule	120 00
Town Laona.....	500 00
Town Saxon	250 00
Village Wonewoc.....	318 18
Village Benton.....	150 00
Village Argyle.....	1,000 00
City Antigo.....	1,500 00
B. S. D., town Eleho.....	250 00
B. S. D., town Lake	200 00
City Rhinelander.....	900 00
B. S. D., town Newbold	300 00
B. S. D., town Grant	160 00
Town Green Valley.....	350 00
Town Springbrook.....	50 00
Stanley city bonds.....	2,500 00
School district loans.....	891 66
Dues on certificates of sales.....	153 00

Total University Fund receipts..... \$14,514 09

Disbursements.

Loans:

B. S. D., town Hiles	\$6,000 00
B. of E., city Eau Claire	10,000 00
Village Thorp.....	1,500 00

Total University Fund disbursements..... \$17,500 00

University Fund Income, 1907.

UNIVERSITY FUND INCOME.

Receipts.

Interest on loans:	
City Rice Lake.....	\$186 18
Village Prairie Farm.....	53 44
Town Hixon.....	26 25
Village Thorpe.....	70 00
Town Thorpe.....	36 75
B. of E., city Madison	192 50
City Sturgeon Bay.....	252 00
B. S. D., town Brule	21 00
Town Laona.....	157 50
Town Saxon.....	35 00
Village Wonewoc.....	89 09
Village Benton.....	94 50
Village Argyle.....	501 67
City Antigo.....	157 50
B. S. D., town Elcho	43 75
B. S. D., town Lake	66 89
City Rhinelander.....	94 50
B. S. D., town Newbold	21 00
B. S. D., town Grant	33 60
Town Green Valley.....	61 25
Town Springbrook.....	25 57
City New London.....	350 00
Interest on Bonds:	
Stanley city.....	175 00
De Pere city.....	280 00
Greenwood city.....	120 00
La Crosse county.....	315 00
Interest on school district loans and land certificates...	484 31
Interest on bank deposits.....	1,478 18
Interest on certificates of indebtedness.....	7,770 00
United States, for agricultural college and experiment station	52,000 00
General fund, app., Section 2, Chapter 320, Laws 1905.	200,000 00
General fund, temporary transfers, Chapter 14, Laws (Special Session) 1905.....	240,000 00
Riley, E. F., secretary, fees, farm sales, etc.....	224,871 90
General fund, transfer on account of tax not levied in 1905	607,085 00
General fund, for agricultural institutes.....	12,000 00
General fund, for Washburn Observatory.....	3,000 00
Agricultural college fund income, transfer of balance...	13,111 67
Total University Fund Income receipts.....	\$1,365,261 00

Disbursements.

University of Wisconsin.....	\$1,124,578 69
Temporary transfers returned to general fund, Chapter 14, Laws (Special Session) 1905.....	240,000 00
General fund, interest on temporary transfers.....	1,736 52
Total University Fund Income disbursements.....	\$1,366,315 21

Agricultural College Fund, 1907.

AGRICULTURAL COLLEGE FUND.

Receipts.

Loans:	
Barron county.....	\$3,000 00
City Chetek.....	300 00
Town Bayfield.....	500 00
City Neillsville.....	133 38
B. of E., city Sturgeon Bay	250 00
City Sturgeon Bay.....	1,500 00
City Menomonie.....	3,000 00
B. of E., city and town Ripon	500 00
Forest county.....	200 00
B. S. D., town Crandon	500 00
Village New Glarus.....	1,000 00
Iron county.....	1,000 00
B. S. D., town Saxon	250 00
City Antigo.....	700 00
Town Peck.....	200 00
Town Manitowoc.....	250 00
City Wausau.....	2,500 00
Town Oconto Falls.....	200 00
Town Maine.....	100 00
Town Sumner.....	717 97
Village Osseo.....	282 03
B. S. D., Hackley	500 00
B. of E., city New London	1,000 00
Black River Falls bonds.....	1,500 00
Westby village bonds.....	500 00
Dues on certificates of sales.....	3,062 00
Sale of lands.....	160 00
Total Agricultural College Fund receipts.....	\$23,805 38

Disbursements.

Loans:	
Town Wyoming.....	\$3,000 00
B. of E., city Elkhorn	11,000 00
B. S. D., town Anderson	2,000 00
Village Westby.....	2,000 00
Winneconne village bonds.....	6,000 00
Total Agricultural College Fund disbursements	\$24,000 00

Agricultural College Fund Income, 1907.

AGRICULTURAL COLLEGE FUND INCOME.

Receipts.

Interest on Loans:	
Barron county.....	\$420 00
City Chetek.....	189 00
Town Bayfield.....	87 50
Town Anson.....	63 19
City Greenwood.....	711 67
City Neillsville.....	84 59
B. of E., city Sturgeon Bay.....	10 00
City Sturgeon Bay.....	315 00
City Menomonie.....	420 00
Forest county.....	20 00
B. S. D., town Crandon.....	52 50
Trustees village New Glarus.....	350 00
Iron county.....	300 00
B. S. D., town Saxon.....	35 00
Kewaunee county.....	700 00
City Antigo.....	28 00
Town Peck.....	38 50
Town Manitowoc.....	52 50
City Wausau.....	1,050 00
Town Oconto Falls.....	90 00
Town Maine.....	10 50
Town Sumner.....	25 13
B. S. D., town Hackley.....	116 67
B. of E., city New London.....	360 00
City Elkhorn.....	648 66
Interest on Bonds:	
Eau Claire city.....	750 00
La Crosse county.....	1,050 00
Black River Falls.....	37 50
Westby village.....	105 00
Winneconne village.....	145 56
Interest on certificates of indebtedness.....	4,242 00
Interest on bank deposits.....	160 75
Interest on certificates of sales.....	650 14
Total Agricultural College Fund Income receipts.....	\$13,319 36

Disbursements.

Starr, W. J., interest refunded.....	\$31 75
Town Sumner, interest erroneously collected.....	175 94
University fund income, transfer.....	13,111 67
Total Agricultural College Fund Income disbursements.....	\$13,319 36

University Trust Funds, 1907.

UNIVERSITY TRUST FUNDS.

Receipts.

Riley, E. F., secretary, dividend Portland Goldmining Co.	\$140 00
Riley, E. F., secretary, royalties Adams' estate.....	464 57
Riley, E. F., secretary, Fannie G. Lewis, scholarship..	10,000 00
Riley, E. F., secretary, Adams' estate.....	1 00
Riley, E. F., secretary, Johnson endowment.....	79 80
Riley, E. F., secretary, Myron E. Baker.....	50 00
Riley, E. F., secretary	50 00
Jennison, C. M., loan	300 00
Haack, Gustav, loan.....	1,500 00
Bredstein, Joseph, loan from J. A. Johnson fund.....	30 00
Crane field, Frederic, loan.....	500 00
Elleckson, Andrew, loan.....	1,000 00
Clarke, B. B., loan.....	1,000 00
University Trust Funds Income, transfers.....	1,170 10
Total University Trust Funds receipts.....	\$16,285 47

Disbursements.

Hassard, William, loan.....	\$1,000 00
Merry, Lillie E., guardian of Emma May Stanton.....	400 00
Nelson, Charles, loan.....	5,000 00
Slightam, W. E., loan.....	3,000 09
State Bank, loan paid; money borrowed to enable Re- gents to make Slightam loan.....	2,000 00
King, A. W., exp. of settlement of Adams' estate.....	90 00
Winden, Guida and Grace Winden, loan.....	6,000 00
Merrill, G. F., for loan to William and Henry Roffers..	3,700 00
Merrill, G. F., for loan to Jacob Yderstad	740 00
Hanke, H. C., county treasurer, taxes	254 42
Ober, M. T., treasurer, taxes.....	26 88
Total University Trust Funds disbursements.....	\$22,211 30

University Trust Funds Income, 1907.

UNIVERSITY TRUST FUNDS INCOME.

Receipts.

Carpenter, Michael, interest.....	\$300 00
Northern Hotel Co., interest.....	250 00
Haack, Gustav, interest.....	115 00
Jaquish, J. B., interest.....	42 50
McWatty, G. E., interest.....	350 00
Adamson, Mrs. C. F., interest.....	250 00
Woodard, J. P., interest.....	125 00
Metropolitan Church Ass'n.....	105 00
Clarke, B. B., interest.....	450 00
Jennison, C. E., interest.....	337 75
Wisconsin Building Co., dividend.....	112 50
Dane Co. Title Co., interest.....	250 00
Riley, E. F., secretary, dividend Portland Gold Mining Co.	40 00
Dodd, Mead & Co., royalty.....	1 00
Slightam, W. E., interest.....	125 00
Nelson, Charles, interest.....	125 00
Putnam's Sons Co., royalty.....	5 00
Craneheld, Frederic, interest.....	50 00
Elleckson, Andrew, interest.....	250 00

Total University Trust Funds Income receipts.... \$3,283 75

Disbursements.

Carpenter, J. H., legacy.....	\$1,563 69
Helmholtz, A. A., fellowship.....	534 30
Swanson, Ada, fellowship.....	53 45
Breitkreutz, Adeline, fellowship.....	133 60
State Bank, interest.....	27 08
University Trust Funds, transfer.....	1,170 10
State Journal Printing Co., advertising.....	26 60
Carpenter, M. E., fellowship.....	133 60
Secrist, Horace, Lewis prize.....	21 40
Hansen, A. F., Johnson endowment.....	50 00
Sjoblom, A. T., Johnson endowment.....	40 00
Syftestod, A. E., Johnson endowment.....	30 00
Nelson, O. T., Johnson endowment.....	50 00
Lindstrom, Emily, Johnson endowment.....	30 00
Syftestod, O. S., Johnson endowment.....	20 00
Anderson, P. M., Johnson endowment.....	30 00
Ibsen, H. L., Johnson endowment.....	40 00
Theige, K. J., Johnson endowment.....	30 00
Stromme, O. U., Johnson endowment.....	40 00

Total University Trust Funds Income disburse-
ments \$4,028 82

Normal School Fund, 1907.

NORMAL SCHOOL FUND.

Receipts.

Loans:

B. S. D., town Jacobs	\$1,000 00
City Barron.....	966 67
City Rice Lake.....	8,000 00
Town Iron River.....	200 00
Chippewa county.....	4,894 74
City Colby.....	600 00
Town York.....	600 00
City Portage.....	1,500 00
City Prairie du Chien.....	1,000 00
B. of E. city Madison.....	5,000 00
City Madison.....	2,500 00
Door county.....	3,000 00
Town Brule.....	714 28
B. S. D., town Brule	333 33
City Menomonie.....	5,000 00
Dunn county.....	3,000 00
Town Menominee.....	1,000 00
Eau Claire county.....	5,416 66
City Eau Claire.....	1,500 00
Town Florence.....	500 00
City Fond du Lac.....	1,000 00
B. S. D., town Crandon	1,000 00
B. S. D., town Wabeno	2,250 00
Grant county.....	8,000 00
Village Hazel Green.....	300 00
City Mineral Point.....	1,000 00
Iowa county.....	10,000 00
Town Finley.....	100 00
Trustees village Wonewoc.....	833 33
City Kewaunee.....	1,900 00
Town West Kewaunee.....	1,000 00
Kewaunee county.....	2,000 00
Village Blanchardville.....	650 00
City Wausau.....	1,100 00
Town Wein.....	300 00
City Marinette.....	1,000 00
B. S. D., town Wausaukee	1,000 00
Village Whitefish Bay.....	300 00
Town Newbold.....	200 00
Town Schoepke.....	150 00
Town Pelican.....	1,040 00
B. S. D., town Minocqua	500 00
B. S. D., town Schoepke	200 00
City Phillips.....	666 66
Village Amery.....	300 00
B. S. D., town Flambeau	1,000 00
Sawyer county.....	5,000 00
Westcott and Richmond.....	250 00
Shawano county.....	1,000 00
Town Eagle River.....	1,000 00
Washburn county.....	1,750 00

Normal School Fund, 1907.

Town Shell Lake.....	500 00
City New London.....	1,000 00
City Clintonville.....	400 00
City Waupaca.....	1,000 00
Village Wautoma.....	800 00
Town Cary.....	600 00
Town Pine Lake.....	1,200 00
Bonds:	
Edgerton city.....	1,000 00
Stoughton city.....	3,250 00
Glenwood town.....	1,000 00
Antigo city.....	1,600 00
Shawano city.....	1,000 00
Madison city.....	25,000 00
Vernon county.....	5,000 00
Berlin city.....	1,000 00
Cameron village.....	300 00
Beaver Dam city.....	1,000 00
Cambridge village.....	500 00
Columbus city.....	1,000 00
Merrill city bridge.....	2,000 00
Sale of lands.....	1,006 00
Dues on certificates of sales.....	57 00
School district loans.....	15,852 70
Total Normal School Fund receipts.....	\$159,581 37
<i>Disbursements.</i>	
School District Loans:	
Jt. No. 1, town and village Grafton, Ozaukee Co.....	\$10,000 00
Jt. No. 3, Mackford and village Markesan, Green Lake Co.....	15,000 00
Jt. No. 3, Dunkirk and city Stoughton, Dane Co.....	20,000 00
No. 2, city Appleton, Outagamie Co.....	25,000 00
Jt. No. 1, Geneva, Linn, Lyons and city Lake Geneva, Walworth Co.....	24,000 00
	\$94,000 00
Loans:	
Village La Farge.....	\$15,000 00
Marinette county.....	19,000 00
Town Pine Lake.....	1,200 00
Town Washington.....	7,000 00
Village Blanchardville.....	3,000 00
B. S. D., town Bayfield.....	6,000 00
B. S. D., town Elcho.....	1,000 00
B. S. D., town Gagen.....	3,500 00
Village Alma Center.....	10,000 00
Eau Claire county.....	9,000 00
City Elroy.....	10,000 00
	\$84,700 00
Total Normal School Fund disbursements.....	\$178,700 00

Normal School Fund Income, 1907.

NORMAL SCHOOL FUND INCOME.

Receipts.

Interest on Loans:	
B. S. D., town Jacobs.....	\$35 00
Town Jacobs.....	210 00
City Barron.....	372 27
City Rice Lake.....	280 00
Town Iron River.....	42 00
Chippewa county.....	593 20
B. T., village Thorpe.....	140 00
City Colby.....	357 00
Town York.....	63 00
Town Eaton.....	40 10
City Portage.....	367 50
City Prairie du Chien.....	320 00
City Madison.....	962 50
B. of E., city Madison.....	1,750 00
Door county.....	1,260 00
City Sturgeon Bay.....	1,400 00
Town Brule.....	50 18
B. S. D., town Brule.....	128 32
City Menomonie.....	1,000 00
Town Menomonie.....	124 45
Dunn county.....	280 00
Eau Claire county.....	3,150 00
City Eau Claire.....	892 50
City Fond du Lac.....	360 00
B. S. D., town Crandon.....	280 00
B. S. D., town Waubesa.....	679 59
Grant county.....	1,960 00
Village Hazel Green.....	189 00
Iowa county.....	700 00
City Black River Falls.....	420 00
Town Finley.....	28 00
Trustees village Wonewoc.....	233 37
City Kewaunee.....	199 50
Town West Kewaunee.....	105 00
Kewaunee county.....	210 00
Village Blanchardville.....	159 25
City Wausau.....	577 50
Town Wien.....	31 50
City Marinette.....	385 00
B. S. D., town Wausaukee.....	175 00
City Marinette.....	70 00
Trustees village Whitefish Bay.....	75 00
Town Newbold.....	63 00
Town Schoepke.....	10 50
Town Pelican.....	72 80
B. S. D., town Schoepke.....	21 00
Village Amery.....	52 50
B. S. D., town Flambeau.....	175 00
Sawyer county.....	350 00
Westcott and Richmond.....	112 50
Shawano county.....	315 00

Normal School Fund Income, 1907.

Village Birnamwood.....	280 00
Village Galesville.....	70 00
Washburn county.....	735 00
Town Shell Lake.....	311 11
City New London.....	200 00
Waupaca county.....	1,627 50
City Waupaca.....	428 76
Village Wautoma.....	56 00
Town Cary.....	103 00
B. of E., city Grand Rapids.....	1,925 00
Town Arpin.....	280 00
Town Hiles.....	103 00
City Elroy.....	272 50
Town Pine Lake.....	5 75
Interest on Bonds:	
Edgerton city.....	125 00
Ashland city.....	1,100 00
Glenwood town.....	330 00
Ashland county.....	1,250 00
Beaver Dam city.....	160 00
Eau Claire city.....	500 00
La Crosse county.....	3,325 00
Antigo city.....	640 00
Stoughton city.....	1,461 25
Merrill city.....	1,845 00
Shawano city.....	420 00
Madison city.....	1,125 00
Vernon county.....	200 00
Berlin city.....	590 00
La Crosse city.....	250 00
Cameron village.....	94 50
Cambridge village.....	260 00
Columbus city.....	250 00
Clinton village.....	275 00
Hudson city.....	1,080 00
Mauston city.....	350 00
Milwaukee National Bank, cancelled draft, Chapter 473, Laws 1905.....	3 40
Interest on bank deposits.....	2,169 83
General Fund, interest on certificates of indebtedness....	36,099 00
Interest on school district loans and land certificates....	6,282 60
From Normal Board and Schools, fees, etc.....	24,205 35
General Fund, transfer on account of tax not levied in 1905.....	155,000 00
General Fund, Chapter 371, Laws of 1901, Institutes....	7,000 00
General Fund, Chapter 295, Laws 1903, Platteville Nor- mal.....	30,000 00
General Fund, Chapter 175, Laws 1905, Platteville Nor- mal.....	100,000 00
General Fund, Chapter 121, Laws 1905, La Crosse Nor- mal.....	10,000 60
Total Normal School Fund Income receipts.....	\$414,591 58

Forest Reserve, and Drainage Funds, 1907.

Disbursements.

Normal Schools.

Normal schools (administration).....	\$8,872 26
Oshkosh	57,997 63
Milwaukee	40,837 90
Platteville	133,425 60
River Falls.....	30,399 52
Stevens Point.....	37,433 18
Superior	33,795 09
Whitewater	36,322 67
Institutes	13,932 32
Total Normal School Fund Income disbursements..	\$393,016 17

FOREST RESERVE FUND.

Receipts.

Land sales, etc.....	\$103,932 73
	<hr/>
	\$103,932 73

Disbursements.

Wheeler, Nina, refunded on erroneous sale.....	\$250 00
Lucius, Joseph, 25 per cent of fine from J. O'Brien.....	41 32
Trepania, A. J., 10 per cent of trespass.....	19 25
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	\$310 57

DRAINAGE FUND.

Receipts.

Interest on land certificates.....	\$36 05
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	\$36 05

Portage Levee, and Delinquent Tax Funds, 1907.

PORTAGE LEVEE FUND.

Disbursements.

Portage Levee Commission:	
Lawrence, F. W.....	\$17 00
Radant, August.....	1,317 64
Arces, Paul.....	6 00
Behnkie, N. J.....	5 50
Hyland, H. G.....	21 50
Seavy, M. E.....	12 50
Portage Telephone Co.....	1 75
Gault, W. C., Jr.....	5 50
Lennon, E. D.....	1 50
Windus, Fred.....	291 07
Straud, W. S.....	104 20
Smith, L. S.....	35 00
Staudenmeyer, J. G.....	19 16
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	\$1,838 32

DELINQUENT TAX FUND.

Receipts.

Taxes on state lands.....	\$153 30
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	\$153 30

Disbursements.

Apportionment to counties:	
Adams	\$42 34
Burnett	4 70
Chippewa	16 56
Douglas	53 89
Dunn	2 17
Jackson	5 26
Polk	7 80
Shawano	27 68
Winnebago	46
	<hr/>
	\$160 86

State Insurance Fund, 1907.

STATE INSURANCE FUND.

Receipts.

Premiums:

Quartermaster General.....	\$965 52
Board of Agriculture.....	1,278 72
Dairy and Food Commissioner.....	6 20
Free Library Commission.....	30 46
State Superintendent.....	1 62
Superintendent of Public Property.....	993 60
University of Wisconsin.....	3,846 56
Normal Schools (administration).....	38
Milwaukee Normal.....	340 20
Oshkosh Normal.....	495 56
Platteville Normal.....	189 00
River Falls Normal.....	140 49
Stevens Point Normal.....	373 59
Superior Normal.....	334 18
Whitewater Normal.....	265 75
Industrial School for Girls.....	311 00
State Hospital.....	1,579 50
Northern Hospital.....	1,965 60
School for Deaf.....	445 77
School for Blind.....	438 75
Industrial School for Boys.....	702 00
State Prison.....	947 70
State Public School.....	421 20
Home for Feeble-Minded.....	1,640 60
State Reformatory.....	772 20
Wisconsin Veterans' Home.....	894 73
Commissioners of Fisheries.....	101 25

Total State Insurance Fund receipts.....	\$19,482 13
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Disbursements.

Capitol Fire:

Town, Henry, rent.....	\$180 00
General Fund; transfer on account of capitol fire award, appropriated by Section 9, Chapter 516, Laws 1905.....	37,000 00

Total State Insurance Fund disbursements.....	\$37,180 00
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Hunting License Fund, 1907.

HUNTING LICENSE FUND.

Receipts.

Swenholt, Jonas, confiscated game, licenses, etc.	\$8,235 63	La Crosse	1,015 70
Swenholt, Jonas, refund on credentials	59 86	Lafayette	640 40
Nelson, C. D., refund on credentials	41 40	Langlade	831 60
Houser, W. L., non-resident licenses	15,745 00	Lincoln	1,336 50
Follett, C. E., expenses refunded	9 60	Manitowoc	1,041 30
From Counties:		Marathon	2,404 80
Adams	302 40	Marinette	1,351 80
Ashland	1,341 00	Marquette	508 50
Barron	1,543 50	Milwaukee	5,588 10
Bayfield	1,162 80	Monroe	1,173 60
Brown	1,674 90	Oconto	985 50
Buffalo	471 65	Oneida	1,197 90
Burnett	381 60	Outagamie	977 40
Calumet	474 30	Ozaukee	400 50
Chippewa	1,710 00	Pepin	198 90
Clark	2,314 30	Pierce	528 75
Columbia	1,107 00	Polk	834 30
Crawford	300 55	Portage	812 70
Dane	2,302 10	Price	1,054 80
Dodge	1,611 90	Racine	1,142 30
Door	522 90	Richland	587 95
Douglas	1,755 00	Rock	1,568 70
Dunn	695 70	Rusk	1,174 50
Eau Claire	1,217 80	St. Croix	422 10
Florence	217 80	Sauk	915 68
Fond du Lac	1,475 25	Sawyer	460 80
Forest	582 30	Shawano	1,180 80
Grant	852 80	Sheboygan	1,080 00
Green	852 30	Taylor	450 00
Green Lake	533 70	Trempealeau	824 35
Iowa	581 90	Vernon	772 45
Iron	427 50	Vilas	850 50
Jackson	744 45	Walworth	1,021 50
Jefferson	1,117 80	Washburn	680 40
Juneau	603 90	Washington	766 80
Kenosha	999 90	Waukesha	1,435 50
Kewaunee	223 20	Waupaca	1,508 10
		Waushara	703 80
		Winnebago	2,485 90
		Wood	1,178 10
			<u>\$98,286 97</u>

Hunting License Fund, 1907.

Disbursements.

Swenholt, Jonas, game warden, sal. and exp..	\$2,365 43	Lund, H. O.....	1,321 20
Nelson, C. D., chief deputy game warden, sal. and exp.....	2,127 25	Lavalle, A. A.....	1,563 59
Per Diem and Expenses:		Longdin, S. H.....	1,389 44
Ansonge, H.....	217 91	Little, C. S.....	1,595 33
Bowman, H. A.....	1,966 14	Mason, R. G.....	1,120 12
Berg, M. E.....	1,426 52	Meyers, A. G.....	121 20
Bacon, Robt.....	374 00	Miller, G. L.....	790 86
Brown, F. B.....	1,462 55	Meyer, C. J.....	39 75
Buckley, John.....	1,074 84	Murdock, C. R.....	226 45
Buchanan, O. A.....	680 93	McNutt, F. H.....	226 68
Christenson, M.....	1,635 02	McManus, Pat.....	1,158 23
Clark, R. B.....	1,471 92	McGinty, James.....	992 98
Craig, J. S.....	1,433 70	McGee, W. J.....	42 85
Drafahl, Peter.....	1,316 46	Oberholtzer, James ..	1,584 05
Dart, G. W.....	1,307 32	O'Connor, Ed.....	1,313 80
DeLong, J. R.....	149 52	Otis, C. E.....	43 40
Early, M. H.....	1,354 28	Perry, F. M.....	1,278 66
Fuller, Mrs. Kate, for Ira A. Fuller, dec.....	37 50	Pugh, John.....	1,262 98
Follett, C. E.....	1,365 69	Rowell, J. C.....	125 75
Foster, J. W.....	813 21	Rooth, O. E.....	1,459 82
Gruebner, H. C.....	1,187 83	Raeth, Valentine.....	1,239 20
Gerhardt, Fred.....	1,534 82	Redmond, G. K.....	64 21
Gratz, A. W.....	1,388 53	Robrecht, M. D.....	718 78
Henrickson, Hans.....	82 95	Richtman, S. P.....	641 15
Hildebrand, H. W.....	1,140 48	Sanderson, H. J.....	245 28
Hill, J. B.....	1,298 18	Stone, J. W.....	2,061 88
Hitchon, Robt.....	1,795 43	Snider, G. R.....	50 00
Haslam, Wm.....	1,184 32	Sizer, C. W.....	1,216 04
Hegemann, Wm.....	960 81	Sholts, O. W.....	1,104 51
Hull, G. F.....	1,174 05	Stuart, J. D.....	1,436 96
Hanson, Jos. T.....	651 06	Storrs, A. E.....	1,258 34
Immell, E. L.....	1,417 16	Schauer, A. G.....	320 90
Johnston, C. W.....	1,266 57	Tuttle, E. W.....	1,281 78
Kolb, G. C.....	1,390 36	Tollefson, M.....	1,145 39
Kingsley, G. L.....	1,452 88	Vollbrecht, H.....	1,404 38
Kleinsteiber, C. L.....	988 82	Wait, J. H.....	1,100 96
Kleist, Michael.....	1,186 29	Waterbury, P. E.....	1,337 71
Klofanda, A. J.....	1,300 48	General Fund, Chap. 465,	
Kirkhoff, S. B.....	1,411 26	Laws 1905.....	5,000 00
Kroening, W. C.....	884 34	General Fund, Chap. 484,	
		Laws 1905.....	5,000 00
			<u>\$90,561 42</u>

Oil Inspection Fund, 1907.

OIL INSPECTION FUND.

Receipts.

Archer, F. W.....	\$6 00	McGee, Jas.....	5,978 10
Anderson, J. R.....	601 50	Mohr, C.....	939 50
Bronstad, L. C.....	654 00	Mitchell, J. C.....	696 70
Brink, C. L.....	456 90	Mitchell, Samuel	591 60
Bell, C. E.....	420 30	Mills, E. E., refund on credentials	13 66
Beach, H. A.....	174 32	Nelson, A. E.....	72 90
Berger, T. A.....	362 05	Neidbalski, J. C.....	901 20
Berg, O. J.....	530 10	Nason, J. F.....	234 03
Battles, E. J.....	542 30	Omundson, Joseph	242 50
Campbell, James	156 35	Oswald, Martin	67 50
Conrad, C. B.....	645 70	Peterson, E. A.....	386 00
Cook, Ambrose	175 10	Pabodie, G. A.....	6 60
Christoph, J. B.....	570 00	Peters, W. P.....	226 80
Dinsmore, Robert	593 90	Sprague, Ava.....	682 70
Douglas, R. M.....	379 10	Stimers, C. S.....	313 40
Engsberg, Conrad	317 50	Smith, R. P.....	576 90
Ferris, G. H.....	863 60	Schur, J. W.....	79 80
Graham, C. L.....	306 10	Stupfel, J. B.....	47 80
Gruber, Nicholas	134 60	St. Louis, F. B.....	1,141 50
Grace, H. E.....	396 20	Thompson, G. P.....	152 00
Gruber, J. A.....	32 40	Taggart, J. C.....	97 50
Hedman, John	18 50	Weil, H. A.....	558 40
Harclerood, J. M.....	416 40	Wightman, W. L.....	268 70
Hicks, J. B.....	159 60	Wood, C. H.....	691 30
Hansen, Anton	708 80	Westman, F.....	742 90
Kroening, A. F.....	433 70	Wilson, Alex.....	255 20
Kelley, J. L.....	584 60	Washburn, S. E.....	509 90
Kohl, H. A.....	310 10	Winter, H. C.....	1,084 10
Lindholm, O. M.....	312 10	Wilson, Frank	141 70
LeGendre, H.....	145 40	Zelle, Christ.....	702 80
Lebeis, Casper	444 60		
Leith, Robt.....	1,015 60		
Lytle, C. A.....	340 30		
			<u>\$31,611 41</u>

Disbursements.

Inspection Fees, etc.:

Archer, F. W.....	\$17 28	Cook, Ambrose	140 08
Anderson, J. R.....	481 20	Christoph, J. B.....	456 00
Bronstad, L. C.....	523 20	Dinsmore, Robert	475 12
Brink, C. L.....	365 52	Douglas, R. M.....	303 28
Bell, C. E.....	336 24	Engsberg, Conrad	254 00
Beach, H. A.....	139 46	Ferris, G. H.....	637 20
Berger, T. A.....	289 64	Graham, C. L.....	244 88
Berg, O. J.....	424 08	Gruber, Nicholas	89 76
Battles, E. J.....	433 84	Grace, H. E.....	316 96
Campbell, James	125 08	Gruber, J. A.....	43 84
Conrad, C. B.....	516 56	Hedman, John	14 80

Oil Inspection Fund, 1907.

Harclerood, J. M.....	333 12	Stimers, C. S.....	250 72
Hicks, J. B.....	127 68	Smith, R. P.....	461 52
Hansen, Anton	567 04	Schur, J. W.....	63 84
Kroening, A. F.....	346 96	Stupfel, J. B.....	38 24
Kelley, J. L.....	467 68	St. Louis, F. B.....	846 25
Kohl, H. A.....	248 08	Thompson, G. P.....	121 60
Lindholm, O. M.....	249 68	Taggart, J. C.....	65 52
Le Gendre, H.....	116 32		
Lebeis, Casper	355 68	Salary and Expenses:	
Leith, Robert	744 40	Tracy, E. L.....	145 83
Lytle, C. A.....	272 24		
McGee, James	1,288 75	Inspection Fees, etc:	
Mohr, Jr., C.....	751 60	Weil, H. A.....	445 60
Mitchell, J. C.....	557 36	Wightman, W. L.....	214 96
Mitchell, Samuel	473 28	Wood, C. H.....	553 04
		Westman, F.....	594 32
Salary and Expenses:		Wilson, Alex	204 16
Mills, E. E.....	1,459 94	Washburn, S. E.....	407 92
		Winter, H. C.....	841 92
Inspection Fees, etc:		Wilson, Frank	113 36
Nelson, A. E.....	58 32	Zelle, Christ	562 24
Niedbalski, J. C.....	720 73		
Nason, J. F.....	187 22	Tagliabue Mfg. Co., C.	
Omundson, Joseph	194 00	J., supplies	14 75
Oswald, Martin	54 00	Reversion to General	
Peterson, E. A.....	308 80	Fund	8,421 84
Pabodie, G. A.....	5 28		
Peters, W. P.....	181 44		
Sprague, Ava	546 16		
			<u>\$31,611 41</u>

General Fund Receipts, 1908.

APPENDIX A.

DETAILED STATEMENT

OF THE

Receipts and Disbursements of the Several Funds

For the Fiscal Year Ending June 30, 1908.

GENERAL FUND RECEIPTS.

Counties.	Special charges.	Tax.*	Suit tax.
Adams	\$2,124 04	\$1,109 74	\$20 00
Ashland	5,568 92	2,526 66	103 00
Barron	6,651 36	3,156 36	62 00
Bayfield	5,727 19	2,450 44	110 00
Brown	4,891 12	7,566 77	198 00
Buffalo	3,808 51	2,773 19	15 00
Burnett	1,937 32	823 64	17 00
Calumet	3,076 04	3,826 32	27 00
Chippewa	3,370 64	4,329 60	58 00
Clark	5,169 01	4,666 43	91 00
Columbia	2,494 86	6,954 06	86 00
Crawford	5,876 68	2,106 59	46 00
Dane	7,697 31	18,480 48	302 00
Dodge	3,635 41	11,944 92	51 00
Door	4,638 17	2,158 55	64 00
Douglas	9,935 58	6,828 05	109 00
Dunn	3,204 12	3,459 26	21 00
Eau Claire	2,956 86	4,058 55	85 00
Florence	768 61	513 67	36 00
Fond du Lac	4,033 95	11,482 04	70 00
Forest	382 40	1,023 74	47 00
Grant	3,973 65	8,253 08	120 00
Green	1,549 99	6,486 37	58 00
Green Lake	2,137 83	3,424 80	38 00
Iowa	1,163 34	5,431 51	75 00

General Fund Receipts, 1908.

Counties.	Special charges.	Tax.*	Suit tax.
Iron	2,960 04	767 81	22 00
Jackson	5,127 07	2,391 71	57 00
Jefferson	2,682 74	8,522 51	33 00
Juneau	7,196 11	2,829 82	54 00
Kenosha	5,456 72	5,402 08	111 00
Kewaunee	4,270 92	2,630 64	26 00
La Crosse	5,156 07	6,246 48	172 00
Lafayette	4,411 08	5,807 11	41 00
Langlade	3,772 16	2,182 41	115 00
Lincoln	4,563 88	2,438 24	17 00
Manitowoc	4,504 25	8,440 88	57 00
Marathon	5,224 81	6,796 35	67 00
Marinette	4,741 57	4,053 30	121 00
Marquette	2,979 58	1,501 32	27 00
Milwaukee	17,361 00	77,210 64	1,891 00
Monroe	2,355 54	4,102 67	80 00
Oconto	8,494 79	3,219 05	77 00
Oneida	2,971 78	1,591 81	82 00
Outagamie	3,063 89	8,570 88	132 00
Ozaukee	5,117 66	3,476 70	17 00
Pepin	2,136 54	1,024 64	4 00
Pierce	4,313 90	3,175 95	48 00
Polk	5,459 86	2,744 92	55 00
Portage	10,291 35	3,333 05	64 00
Price	3,128 98	1,621 14	65 00
Racine	3,271 04	9,722 68	93 00
Richland	1,251 94	3,092 19	82 00
Rock	5,228 74	12,065 22	167 00
Rusk	2,604 38	1,252 32	55 00
St. Croix	3,252 89	4,358 49	76 00
Sauk	3,028 95	6,367 09	132 00
Sawyer	771 61	933 86	26 00
Shawano	5,560 70	3,717 04	89 00
Sheboygan	5,171 84	9,530 88	73 00
Taylor	4,832 97	1,974 71	52 00
Trempealeau	1,959 01	3,273 64	30 00
Vernon	3,603 45	4,234 59	69 00
Vilas	1,225 91	1,240 88	17 00
Walworth	2,517 24	8,245 21	95 00
Washburn	1,618 73	889 05	61 00
Washington	2,334 84	5,393 30	27 00
Waukesha	2,037 87	8,441 34	53 00
Waupaca	3,827 62	4,495 10	101 00
Waushara	3,040 21	2,610 10	43 00
Winnebago	6,271 15	10,721 57	147 00
Wood	5,547 58	4,093 81	112 00
	\$293,473 87	\$402,570 00	\$6,944 00

* Interest on certificates of indebtedness, \$157,570.00; free high schools, \$125,000.00; graded schools, \$120,000.00.

General Fund Receipts, 1908.

INHERITANCE TAX BY COUNTIES.

Ashtland	\$5,049 12	Oconto	4,377 23
Bayfield	1,356 73	Oneida	72 76
Brown	2,349 58	Outagamic	1,811 20
Buffalo	166 08	Ozaukee	110 13
Burnett	8 56	Pierce	602 79
Calumet	951 47	Polk	205 89
Chippewa	388 75	Portage	564 56
Clark	142 20	Price	76 90
Columbia	4,784 78	Racine	5,233 92
Crawford	230 81	Richland	425 87
Dane	4,781 21	Rock	6,149 37
Dodge	4,429 06	St. Croix	188 09
Douglas	254 09	Sauk	748 04
Dunn	226 45	Shawano	106 26
Eau Claire	5,027 50	Sheboygan	1,761 17
Fond du Lac.....	4,058 92	Trempealeau	278 40
Grant	2,488 75	Vernon	255 34
Green	2,257 53	Walworth	2,814 79
Green Lake	524 37	Washington	341 93
Iowa	502 01	Waukesha	30,108 56
Jefferson	6,202 35	Waupaca	5,856 84
Juneau	108 65	Waushara	53 78
Kenosha	2,228 21	Winnebago	29,906 69
Kewaunee	2,463 83	Wood	404 68
La Crosse	1,718 28	Estate of G. B. Young	
Lafayette	1,510 21	by Edward B.	
Lincoln	254 32	Young, administra-	
Manitowoc	839 32	tor	44 65
Marathon	432 53	Estate of F. Kral....	139 82
Marinette	21,745 65		
Milwaukee	75,532 34		
			\$245,653 32

RAILROAD COMPANIES.

Abbotsford & Northeastern.....	\$1,046 40
Ahnapee & Western	2,303 56
Big Falls	456 57
Beldenville Lumber Co.....	141 70
Buckstaff-Sprague Lumber Co.....	85 12
Bayfield Harbor & Great Western.....	104 02
Bayfield Transfer	198 20
Bayfield, Superior & Minn.....	43 80
Chicago, Milwaukee & St. Paul.....	1,019,583 66
Chicago & Northwestern	1,015,927 42
Chicago, St. Paul, Minneapolis & Omaha.....	317,042 28
Chicago, Burlington & Quincy.....	165,680 72
Chicago, Lake Shore & Eastern.....	4,814 11
Chicago, & Lake Superior.....	64
Chippewa River & Northern.....	323 26
Chicago, Harvard & Lake Geneva.....	358 18
Chippewa Valley & Northern.....	417 10
Chicago & Milwaukee Electric.....	2,190 10

General Fund Receipts, 1908.

Drummond & Southwestern	835 10
Duluth, South Shore & Atlantic.....	15,269 32
Dunbar & Wausaukee	1,115 57
Fairchild & Northeastern	1,851 26
Great Northern	102,763 87
Green Bay & Western	24,751 23
Hawthorne, Nebagamon & Superior.....	596 79
Hazelhurst & Southeastern.....	459 13
Hillsboro & Northeastern.....	249 47
Iola & Northern.....	219 80
Illinois Central	22,006 32
Kewaunee, Green Bay & Western.....	5,604 51
Lake Shore & Eastern, operated by Jno. R. Davis Lum- ber Co.	848 49
Lake Superior Terminal & Transfer.....	6,412 08
Laona & Northern	709 00
La Crosse & Southeastern.....	5,169 91
Lincoln & Oneida Co.....	246 52
Mattoon	1,007 90
Marinette, Tomahawk & Western.....	1,909 47
Minneapolis, St. Paul & Ashland.....	718 03
Minneapolis, St. Paul & Sault Ste. Marie.....	144,520 42
Milwaukee & Northern	164 50
Manitowoc, Green Bay & N. W.....	16,425 75
Milwaukee & State Line.....	9,198 42
Marathon County	712 71
Mineral Point & Northern.....	4,126 65
Northern Pacific	38,346 04
Northwestern Coal	1,393 33
Oshkosh Transportation Co., operated by C. & N. W... Robbins	1,098 40
Roddis Lumber & Veneer Co.....	732 48
Stanley, Merrill & Phillips.....	499 56
Superior & Southeastern	4,078 81
Tomahawk & Eastern	393 36
Winona Bridge	103 85
Wisconsin & Michigan	2,388 71
Whitcomb & Morris.....	4,903 19
Wisconsin Central	109 50
Wisconsin Western	300,818 63
Wisconsin & Northern	7,388 08
Wisconsin, Ruby & Southern.....	4,623 73
Wisconsin & Northwestern	25 00
	130 00
	<hr/>
	\$3,265,676 73

PALACE & SLEEPING CAR COMPANIES.

The Pullman Co.....	\$5,343 28
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General Fund Receipts, 1908.

FREIGHT LINE COMPANIES.

American Refg. Transit Co.....	\$10 05
Armour Car Lines.....	367 90
Cudahy Packing Co.....	16 68
Cudahy Milwaukee Refg. Line.....	182 19
Cold Blast Trans. Co.....	13 84
Chicago, New York & Boston Refg. Co.....	13 63
Doud Stock Car Co.....	8 12
Libby, McNeill & Libby	6 86
Live Poultry Transp. Co.....	1 29
Milwaukee Refg. Transit Co.....	27 11
Morris & Co.....	37 50
Merchants' Despatch Transp. Co.....	376 52
Mather Stock Car Co.....	27 38
National Car Line Co.....	112 17
St. Louis Refg. Car Co.....	5 78
Shipper's Refg. Car Co.....	1 19
Swift Refg. Transp. Co.....	153 73
Street's Western Stable Car Line.....	318 83
Union Refg. Transit Co.....	166 50
Union Tank Line Co.....	1,468 27
	<hr/>
	\$3,315 54

EXPRESS COMPANIES.

American Express Co.....	\$6,046 28
Adams Express Co.....	692 07
Northern Express Co.....	118 26
United States Express Co.....	2,347 42
Western Express Co.....	140 36
	<hr/>
	\$9,344 39

STREET RAILWAY AND ELECTRIC LIGHT COMPANIES.

Ashland Co.	\$90 00
Chippewa Co.	12 62
Manitowoc Co.	69 91
Milwaukee Co.	18,981 81
Lincoln Co.	59 58
Outagamie Co.	319 60
Racine Co.	1,038 66
Sheboygan Co.	337 52
Waupaca Co.	56 98
Winnebago Co.	458 23
Waukesha Co.	782 40
	<hr/>
	\$22,207 31

General Fund Receipts, 1908.

TELEGRAPH COMPANIES.

Chicago & Milwaukee Telegraph Co.....	\$539 67
Chicago, Milwaukee & Lake Superior Telegraph Co.....	2,413 35
North American Telegraph Co.....	2,640 78
Western Union Telegraph Co.....	39,613 65
	<hr/>
	\$45,207 45

LOAN AND TRUST COMPANIES.

Central Wisconsin Trust Co.....	\$1,213 67
Citizens Trust Co.....	1,060 00
East Wisconsin Trust Co.....	500 00
Fidelity Trust Co.....	758 81
Milwaukee Trust Co.....	609 44
Northwestern Loan & Trust Co.....	723 05
Oshkosh Savings Loan & Trust Co.....	626 68
Portage Mortgage Loan & Trust Co.....	542 58
Savings Loan & Trust Co.....	1,387 27
Wisconsin Valley Trust Co.....	581 36
Wisconsin Trust Co.....	1,112 52
Wisconsin Savings Loan & Trust Co.....	800 00
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	\$9,915 38

BOOM AND IMPROVEMENT COMPANIES.

Keshena Improvement Co.....	\$29 95
Wolf River Boom Co.....	60 95
Iron River Boom & Improvement Co.....	3 95
Tomahawk Land & Boom Co.....	135 90
Tomahawk River Improvement Co.....	22 10
	<hr/>
	\$252 85

PLANK ROAD COMPANIES.

Milwaukee & Cedarburg Plank Road Co.....	\$40 56
Sheboygan & Fond du Lac Plank Road Co.....	25 73
Lake Avenue Co.....	107 10
	<hr/>
	\$173 39

INSURANCE COMPANIES.

Fire.

Aetna Insurance Co.....	\$2,325 35
Adirondack Fire Insurance Co.....	218 32
Agricultural Insurance Co.....	1,028 36
Allemania Fire Insurance Co.....	448 89
American Central Insurance Co.....	1,825 41
Atlas Insurance Co.....	824 99
American Insurance Co.....	4,073 20
American Druggists Fire Insurance Co.....	9 61
American Manufacturers Mutual Insurance Co.....	114 14
Aachen & Munich Fire Insurance Co.....	1,058 49

General Fund Receipts, 1908.

Boston Insurance Co.....	449 08
Buffalo Commercial Insurance Co.....	113 28
Buffalo German Insurance Co.....	429 63
British America Assurance Co.....	643 94
British & Foreign Marine Insurance Co.....	192 81
Concordia Fire Insurance Co.....	3,514 38
Calumet Insurance Co. of Illinois.....	238 96
Camden Fire Insurance Co.....	797 03
Capital Fire Insurance Co.....	458 85
City of New York Insurance Co.....	649 95
Citizens Insurance Co. of Missouri.....	1,060 91
Colonial Assurance Co.....	491 20
Columbia Insurance Co.....	100 65
Commerce Insurance Co.....	307 09
Commercial Union Fire Insurance Co.....	359 15
Commonwealth Insurance Co.....	297 92
Connecticut Fire Insurance Co.....	2,582 60
Consolidated Fire & Marine Insurance Co.....	560 80
Continental Insurance Co.....	2,375 38
County Fire Insurance Co. of Philadelphia.....	417 70
Cosmopolitan Fire Ins. Co.....	454 64
Cooper Insurance Co.....	91 67
Central Manufacturers Mutual Insurance Co.....	401 82
Caledonian Insurance Co.....	392 63
Commercial Union Assurance Co.....	2,202 16
Dixie Fire Insurance Co.....	307 19
Delaware Insurance Co. of Philadelphia.....	874 33
Detroit Fire & Marine Insurance Co.....	851 84
Dubuque Fire & Marine Insurance Co.....	812 14
Eagle Fire Co. of New York.....	127 87
Eastern Fire Insurance Co.....	117 04
Equitable Fire & Marine Insurance Co.....	768 73
Farmers & Merchants Insurance Co.....	634 33
Federal Insurance Co.....	130 35
Fidelity Fire Insurance Co.....	645 21
Fire Association of Philadelphia.....	3,143 76
Firemens Fund Insurance Co.....	1,683 15
Firemens Insurance Co.....	1,405 16
Farmers Fire Insurance Co.....	387 55
Franklin Fire Insurance Co.....	453 87
Germantown Farmers Mutual Insurance Co.....	297 15
German Alliance Insurance Co.....	1,270 68
German American Insurance Co.....	3,082 67
German Fire Insurance Co., Indianapolis.....	840 35
German Fire Insurance Co., Peoria.....	514 08
German Fire Insurance Co., Pittsburg.....	453 94
Germania Fire Insurance Co.....	2,689 35
Georgia Home Insurance Co.....	311 95
Girard Fire & Marine Insurance Co.....	459 91
Glen Falls Insurance Co.....	667 83
Globe & Rutgers Fire Insurance Co.....	1,268 26
Guardian Fire Insurance Co.....	260 02
General Marine Insurance Co.....	62 71
Herman Farmers Mutual Insurance Co.....	334 11
Hamilton Fire Insurance Co.....	270 20
Hanover Fire Insurance Co.....	2,278 16

General Fund Receipts, 1908.

Hartford Fire Insurance Co.....	9,007 02
Home Insurance Co.....	4,808 57
Hawkeye Fire Insurance Co.....	31 86
Hamburg Bremen Fire Insurance Co.....	911 41
Indianapolis Fire Insurance Co.....	424 55
Insurance Co. of North America.....	4,073 98
Insurance Co. of State of Illinois.....	1,471 25
Insurance Co. of State of Pennsylvania.....	350 18
Indiana Lumbermens Mutual Insurance Co.....	223 61
Indiana Millers Mutual Fire Insurance Co.....	331 68
Indemnity Mutual Marine Assurance Co.....	180 21
Jefferson Fire Insurance Co.....	822 80
Liverpool & London & Globe Insurance Co.....	94 90
Louisville Insurance Co.....	118 86
Lumbermens Insurance Co.....	379 28
Lumber Insurance Co.....	255 32
Lumber Mutual Fire Insurance Co.....	382 80
Lumbermens Mutual Fire Insurance Co.....	297 54
Law, Union & Crown Insurance Co.....	91 60
Liverpool & London & Globe Insurance Co., Liverpool..	2,582 47
London Assurance Corporation	1,368 63
London & Lancashire Fire Insurance Co.....	1,394 63
Milwaukee Fire Insurance Co.....	1,832 01
Milwaukee German Fire Insurance Co.....	475 24
Milwaukee Mechanics Insurance Co.....	6,303 35
Mechanics & Traders Insurance Co.....	433 86
Mechanics Insurance Co.....	555 10
Mercantile Fire & Marine Insurance Co.....	193 09
Metropolitan Fire Insurance Co.....	211 07
Michigan Commercial Insurance Co.....	1,920 76
Michigan Fire & Marine Insurance Co.....	674 74
Mannheim Insurance Co.....	306 16
Marine Insurance Co.....	91 76
Northwestern National Insurance Co.....	3,635 01
National Allegheny Insurance Co.....	549 38
National Brewers Insurance Co.....	75 89
Nassau Fire Insurance Co.....	447 38
National Fire Insurance Co.....	3,094 61
National Lumber Insurance Co.....	231 98
National Union Fire Insurance Co.....	1,498 72
Newark Fire Insurance Co.....	242 19
New Hampshire Fire Insurance Co.....	1,249 32
Niagara Fire Insurance Co.....	2,151 79
North British & Mercantile Insurance Co.....	136 55
North River Insurance Co.....	1,031 13
Northern Insurance Co.....	366 40
Northwestern Fire & Marine Insurance Co.....	598 23
North British & Mercantile Insurance Co., London.....	3,197 75
Northern Assurance Co.....	1,020 74
Norwich Union Fire Insurance Co.....	1,328 48
Ohio German Fire Insurance Co.....	77 22
Old Colony Insurance Co.....	255 40
Orient Insurance Co.....	1,259 16
Pelican Assurance Co.....	178 12
Pennsylvania Fire Insurance Co.....	2,058 59
Phenix Insurance Co.....	8,277 19
Phoenix Insurance Co.....	3,854 98

General Fund Receipts, 1908.

Pittsburg Insurance Co.....	185 48
Providence-Washington Insurance Co.....	1,693 25
Palatine Insurance Co.....	1,267 18
Phoenix Assurance Co.....	710 91
Prussian National Insurance Co.....	1,346 94
Pennsylvania Lumbermens Mutual Fire Insurance Co....	125 42
Queen Insurance Co. of America.....	2,180 35
Queen City Fire Insurance Co.....	171 45
Reliance Insurance Co.....	737 77
Rochester German Insurance Co.....	1,259 63
Rhode Island Insurance Co.....	107 13
Royal Exchange Assurance Co.....	676 41
Royal Insurance Co.....	4,509 75
Security Insurance Co.....	1,897 67
Shawnee Fire Insurance Co.....	215 75
St. Louis Fire Insurance Co.....	34 03
St. Paul Fire & Marine Insurance Co.....	1,777 10
Spring Garden Insurance Co.....	1,199 32
Springfield Fire & Marine Insurance Co.....	3,358 22
Southern Insurance Co.....	357 78
Scottish Union & National Insurance Co.....	909 40
State Fire Insurance Co.....	124 33
Sun Insurance Office, London.....	1,979 58
Svea Fire & Life Insurance Co.....	328 26
St. Paul Mutual Hail & Cyclone Association.....	173 33
Star Fire Insurance Co.....	8 49
Teutonia Insurance Co.....	351 40
Texas National Fire Insurance Co.....	136 89
Toledo Fire & Marine Insurance Co.....	186 91
United American Fire Insurance Co.....	1,014 38
Union Insurance Co.....	362 33
United Firemen's Insurance Co.....	416 82
United States "Lloyds" Marine Insurance Underwriters.	428 48
Union Marine Insurance Co.....	193 95
Westchester Fire Insurance Co.....	1,519 46
Western Insurance Co.....	187 47
Williamsburg City Fire Insurance Co.....	1,344 97
Winona Fire Insurance Co.....	732 13
Western Reserve Insurance Co.....	271 01
Western Assurance Co.....	1,408 01

\$174,225 52

Life:

Central Life Assurance Society.....	\$1,589 41
Des Moines Life Insurance Co.....	1,185 51
Germania Life Insurance Co.....	139 10
Metropolitan Life Insurance Co.....	7,404 79
Michigan Mutual Life Insurance Co.....	1,055 36
National Life Insurance Co.....	3,543 75
New York Life Insurance Co.....	10,230 71
New England Mutual Life Insurance Co.....	799 46
Northwestern Mutual Life Insurance Co.....	365,303 61
Reliance Life Insurance Co.....	1 84
Wisconsin Life Insurance Co.....	1,589 60

\$392,843 14

*General Fund Receipts, 1908.**Accident, Surety, Etc.*

Aetna Indemnity Co.....	\$122 99
American Bonding Co.....	248 23
American Surety Co.....	597 67
Aetna Life Insurance Co., (accident dep't.).....	2,281 32
Aetna Accident & Liability Co.....	09
American Bank Insurance Co.....	2 90
American Credit-Indemnity Co.....	330 10
Bankers Surety Co.....	131 17
Casualty Co. of America.....	536 48
Central Accident Insurance Co.....	596 77
Continental Casualty Co.....	902 43
Consolidated Casualty Co.....	11 22
Empire State Surety Co.....	37 33
Employers Liability Assurance Corporation.....	1,037 07
Fidelity & Deposit Co.....	597 28
Fidelity & Casualty Co.....	2,565 93
Frankfort Marine, Accident & Plate Glass Insurance Co.	1,263 41
General Accident Fire & Life Assurance Corporation....	217 49
Guarantee Co. of North America.....	2 76
Hartford Steam Boiler Inspection and Insurance Co.....	757 17
Illinois Surety Co.....	95 19
Lloyds Plate Glass Insurance Co.....	139 50
London Guarantee & Accident Co.....	1,086 46
Metropolitan Surety Co.....	136 48
Maryland Casualty Insurance Co.....	1,237 62
Metropolitan Casualty Insurance Co.....	183 08
National Surety Co.....	218 79
National Casualty Co.....	253 80
New Amsterdam Casualty Co.....	179 53
New Jersey Plate Glass Insurance Co.....	223 80
New York Plate Glass Insurance Co.....	145 70
North American Accident Insurance Co.....	343 22
Ocean Accident & Guarantee Corporation.....	1,131 45
Pacific Surety Co.....	50 29
Pacific Mutual Life Insurance Co., (accident dep't.)....	776 42
Preferred Accident Insurance Co.....	413 20
Philadelphia Casualty Co.....	455 37
Phoenix Preferred Accident Insurance Co.....	218 07
Standard Life & Accident Insurance Co.....	2,264 85
Title Guaranty & Surety Co.....	172 02
Travelers Indemnity Co.....	11 23
Travelers Insurance Co., (accident dep't.).....	3,744 15
United Surety Co.....	127 75
United States Fidelity & Guaranty Co.....	728 83
United States Casualty Co.....	409 50
United American Life Insurance Co.....	17 09
United States Health & Accident Co.....	388 00

 \$27,395 20

General Fund Receipts, 1908.

TELEPHONE COMPANIES.

Amberg Telephone Co.....	\$2 25
Akan Telephone Co.....	26
Attica Mutual Telephone Co.....	1 50
Algoma Farmers Telephone Co.....	5 36
Abbotsford Electric Light & Telephone Co.....	9 18
Allenton & Kohlsville Telephone Co.....	8 94
Athens Telephone Co.....	3 67
Amery Electric Co.....	15 67
Arena & Ridgeway Telephone Co.....	67
Antigo Telephone Co.....	97 72
American Telephone & Telegraph Co.....	25 72
Amherst Telephone Co.....	13 43
Almond Telephone Co.....	29 71
Argyle Telephone Co.....	4 12
American Valley Farmers Telephone Co.....	05
Avoca & Muscoda Telephone Co.....	43
Ashland Home Telephone Co.....	107 65
Arkansaw Telephone Co.....	90
Adams Co. Metallic Telephone Co.....	38
Allenton-Addison Telephone Co.....	19
Anderson, O. I. Telephone Co.....	14 53
Big Hollow Telephone Co.....	17 70
Birnamwood Telephone Co.....	3 68
Barneveld & Hollandale Telephone Co.....	3 21
Ball, J. L., Telephone Co.....	15 88
Baldwin Telephone Exchange.....	12 90
Bloomer Telephone Co.....	23 63
Barron Co. Telephone Co.....	125 51
Badger Telegraph & Telephone Co.....	303 53
Belleville Telephone Co.....	7 50
Brooklyn Telephone Co.....	19 05
Bayfield Telephone Co.....	20 55
Beaver Telephone Co.....	77
Bristol Telephone Co.....	5 52
Beloit Home Telephone Co.....	73 02
Beef River Valley Telephone Co.....	14
Briggsville & Big Spring Telephone Co.....	2 74
Brodhead Telephone Co.....	25 62
Buckeye Ridge Telephone Co.....	10
Basswood & Eagle Corners Telephone Co.....	7 00
Badger Telephone Co.....	11 38
Belmont & Pleasant View Telephone Co.....	1 18
Baraboo Telephone Co.....	55 94
Badger State Telephone & Telegraph Co.....	64 35
Badger Telephone Co.....	18 21
Bell Telephone Manufacturing Co.....	7 65
Brown Co. Telephone Co.....	33 60
Burlington, Brighton & Wheatland Telephone Co.....	21 30
Badger Mutual Telephone Co.....	1 42
Bangor Telephone Co.....	18 03
Burlington, Rochester & Kanesville Telephone Co.....	32 13
Black Earth Telephone Co.....	4 56
Buena Vista Telephone Co.....	1 55
Beloit Farm Telephone Co.....	8 39

General Fund Receipts, 1908.

Crawford Farmers Mutual Telephone Co.....	25
Central Wisconsin Long Distance Telephone Co.....	4 08
Cadott Telephone Co.....	18 63
Cremer, C. H. Telephone Co.....	2 55
Cedar Lake Telephone Co.....	1 59
Clinton Telephone Co.....	21 32
Citizens Telephone Co.....	165 52
City Telephone Co.....	1 82
Citizens Telephone Exchange.....	166 27
Casco & Brussels Telephone Co.....	1 49
Colby Telephone Co.....	5 15
Chippewa Valley Telephone Co.....	85 74
Central Wisconsin Telephone Co.....	70 14
Coloma Telephone Co.....	98
Cumberland Telephone Co.....	9 62
Chetek Rural Telephone Co.....	4 95
Cranmoor Telephone Co.....	1 01
Chippewa County Telephone Co.....	43 82
Cambridge Telephone Co.....	2 25
Columbia Telephone Co.....	3 47
Cedar Grove Telephone Co.....	5 05
Crandon Telephone Co.....	12 92
Christiana Farmers Telephone Co.....	37
Darien Telephone Co.....	6 57
Door Telephone Co.....	1 52
Douglas County Telephone Co.....	185 77
Dodgeville & Northern Telephone Co.....	04
Dane County Telephone Co.....	256 42
Downsville Telephone Co.....	19
Dane County Rural Telephone Co.....	7 00
Durand Light & Power Co.....	12 29
Dodge County Telephone Co.....	5 75
Deerfield Telephone Co.....	7 30
East Valley Telephone Co.....	11 09
Elroy Telephone Co.....	24 42
Edmund Telephone Co.....	07
Elmwood Farmers Telephone Co.....	21
Evansville Telephone Co.....	23 58
Eureka Telephone Co.....	7 89
Electric, Water & Telephone Co.....	24 63
Edgerton Telephone Co.....	20 92
Eau Galle Telephone Co.....	2 99
Etrick Telephone Co.....	2 19
Eagle Telephone Co.....	58 27
Elk Mound Telephone Co.....	5 37
Eastern Wisconsin Telephone Co.....	143 38
Edgar Local Telephone Co.....	1 13
Edgar & Cassel Telephone Co.....	4 47
Empire Telephone Co.....	2 29
Eastern Fond du Lac County Telephone Co.....	6 21
Eau Claire Telephone Co.....	5 40
Five Points Telephone Co.....	55
Farmers Telephone Co.....	07
Friestadt & Cedarburg Telephone Co.....	9 50
Farmers Telephone Co.....	25 94
Farmers Telephone Co. (Hixton).....	30

General Fund Receipts, 1908.

Fisk, F. E., Telephone Co.....	1 84
Footville Telephone Co.....	13 49
Farmers Telephone Co.....	17 13
Farmers Independent Telephone Co.....	6 23
First Farmers Telephone Co.....	02
Fremont Telephone Co.....	61
Fennimore Mutual Telephone Co.....	85
Farmers New Era Telephone Co.....	6 52
Farmers & Merchants Telephone Co.....	7 37
Farmers Lake Shore Telephone, Traction & Electric Co..	6 62
Farmers Hixton & Northfield Telephone Co.....	05
Farmers Inter County Mutual Telephone Co.....	13 28
Franksville Telephone Co.....	8 99
Farmers Mutual Telephone Co.....	60
Farmers Telephone Co. of Porter.....	34
Fountain City Telephone Co.....	12 15
Farmers Union Telephone Co. (Middleton).....	1 53
Fox River Valley Telephone & Telegraph Co.....	228 50
Grafton Telephone Co.....	8 18
Greenwood Telephone Co.....	10 29
Grant County Telephone Co.....	13
Hidden Telephone Co.....	9 55
Grant County Telephone & Telegraph Co.....	10 17
Hudson Prairie Telephone Co.....	2 14
Hulls Crossing Telephone Co.....	11
Hillsboro Telephone Co.....	12 04
Hatley Telephone Co.....	1 65
Highland Telephone Co.....	5 99
Hammond Telephone Co.....	5 63
Iron River Telephone Co.....	7 65
Inter State Telephone Co.....	3 16
Iowa County Telephone Co.....	10
Iowa Telephone Co.....	3 49
Interurban Telephone Co.....	72 91
Jackson Telephone Co.....	14 05
Juneau Electric & Telephone Co.....	19 11
Jerpen & Valdars Telephone Co.....	15
Jefferson County Telephone Co.....	28 30
Jefferson Telephone Co.....	5 48
Kilbourn & Friendship Telephone Co.....	7 65
Kenosha Home Telephone Co.....	129 96
Kingston Telephone Co.....	5 12
Knapp Telephone Co.....	14 22
Kegonsa Independent Telephone Co.....	25
LaFayette Telephone Co.....	4 82
Lisbon Telephone Co.....	07
Ludington Telephone Co.....	6 71
Lincoln Farmers Telephone Co.....	2 02
Lindsay Telephone Co.....	1 85
Lapp & Sturner Telephone Co.....	2 60
Loretta & Logansville Telephone Co.....	41
LaFarge Telephone Co.....	10 78
Logansville Telephone Co.....	4 23
Loyal Telephone Exchange.....	4 88
La Crosse Telephone Co.....	170 94
Lone Rock Telephone Co.....	31

General Fund Receipts, 1908.

Leeds Farmers Telephone Co.....	4 55
La Crosse Interurban Telephone Co.....	118 93
Lodi Telephone Co.....	18 32
Luxemburg Telephone Co.....	13 42
Lamont Central Telephone Co.....	05
Marquette Telephone Co.....	6 91
Marquette & Adams Counties Telephone Co	12
Mazomanie Telephone Co.....	14 70
Milton & Milton Junction Telephone Co.....	27 97
Marion & Northern Telephone Co.....	35 92
Markesan Telephone Co.....	7 88
Mineral Point Telephone Co.....	21 34
Marathon County Telephone Co.....	87 18
Merrill Telephone Co.....	61 40
Monroe Telephone Co.....	35 40
Matteson Telephone Co.....	2 34
Monroe County Telephone Co.....	99 46
Mequon Telephone Co.....	11 10
Modena Co-operative Telephone Co.....	18
Mt. Vernon Telephone Co.....	10 12
Manawa Telephone Co.....	3 09
Michigan State Telephone Co.....	13 33
Marshfield Telephone Co.....	30 40
Medford Telephone Co.....	10 78
Mondovi Telephone Co.....	18 81
Muscoda Mutual Telephone Co.....	3 97
Manitowoc & Western Telephone Co.....	66 56
Mt. Horeb Telephone Co.....	17 55
Menomonie Falls Telephone Co.....	7 61
Marathon City Telephone Co.....	20
Mauston Electric Service Telephone Co.....	20 45
Nelsonville Telephone Co.....	7 44
Northwestern Telephone Exchange Co.....	123 40
Northwestern Telephone Co.....	75
New Union Telephone Co.....	39 28
Newburg Telephone Co.....	13 68
Newcomb Valley Telephone Co.....	05
North Wisconsin Toll Line Telephone Co.....	104 80
Nebagamon Telephone Co.....	2 57
Orfordville Telephone Co.....	20 14
Oakfield Telephone Co.....	26 50
Oneida & Vilas Counties Telephone Co.....	16 10
Osceola Farmers Telephone Co.....	33 24
Oregon Telephone Co.....	7 20
Ontario & Western Telephone Co.....	10 26
Oconto County Telephone Co.....	31
Osseo Telephone Co.....	15 55
Oxford & New Haven Telephone Co.....	50
Ostburg Telephone Co.....	5 06
Price County Telephone Co.....	13 09
Pewaukee & Sussex Telephone Co.....	4 25
Prairie Queen Telephone Co.....	04
Portage & Kilbourn Telephone Co.....	29
Pleasant Valley Telephone Co.....	13
Portage Telephone Co.....	64 60
People's Telephone Co. (Dane County).....	9 79

General Fund Receipts, 1908.

Pierce County Telephone Co.....	231 72
Prospect, Guthrie & Big Bend Telephone Co.....	7 52
Perry Mutual Telephone Co.....	34
Plymouth Telephone Co.....	14 11
Pardeeville Telephone Co.....	7 32
Preston Farmers Telephone Co.....	1 08
Port Wing Telephone Co.....	9 58
Pepin County Telephone Co.....	40 98
People's Telephone Co. (Superior).....	129 66
Poynette Telephone Co.....	14 10
People's Telephone Co. (Mt. Hope).....	12 36
People's Telephone Co. (Rio).....	65 92
Platteville, Rewey & Ellenboro Telephone Co.....	11 73
People's Telephone Co. (Limeridge).....	16 22
Perry & Hollandale Telephone Co.....	1 63
Prairie Farm, Ridgeland & Dallas Co-operative Telephone Co.	17
Pine Bluff Telephone Co.....	4 31
Rice Lake & Northeastern Telephone Co.....	6 95
Richfield, Menomonee Falls & Holy Hill Telephone Co....	50
Rapids & Western Telephone Co.....	50
Richwood Farmers Telephone Co.....	17
Random Lake Telephone Co.....	6 62
Reedsburg Telephone Co.....	37 55
Ripon Telephone Co.....	14 75
Rock County Farmers Telephone Co.....	5 12
Rock County Telephone Co.....	95 52
Rudd & Rood Telephone Co.....	2 25
Range Line Telephone Co.....	15
Rhinelander Mutual Telephone Co.....	28 50
Reynolds & Lambert Telephone Co.....	1 99
Rush River & Eau Galle Telephone Co.....	20
Richwood & Akan Telephone Co.....	62
Richfield, Huberton & Holy Hill Telephone Co.....	10 69
Rural Telephone Co.....	2 39
Rib Lake Telephone Co.....	9 88
Reedsburg Telephone Co.....	43
Reseburg Mutual Telephone Co.....	1 00
Springfield Farmers Telephone Co.....	1 15
Stockbridge & Sherwood Telephone Co.....	5 45
South Wayne Telephone Co.....	6 08
Silver Creek Telephone Co.....	88
Spooner Telephone Co.....	6 82
Shiocton Telephone Co.....	14 03
Stratford Telephone Co.....	2 28
Shaw Telephone Co.....	5 00
Sandusky Telephone Co.....	70
St. Croix Valley Telephone Exchange.....	50 32
Scandinavia Telephone Co.....	19 55
Sharon Telephone Co.....	9 84
State Long Distance Telephone Co.....	23 35
St. Croix Farmers Mutual Telephone Co.....	5 74
Spring Green & Wyoming Telephone Co.....	41
Shell Lake Telephone Exchange.....	2 56
Thorp Telephone Co.....	4 00
Tenney Telephone Co.....	1 20

General Fund Receipts, 1908.

Tamarack Telephone Co.....	1 47
Town Line Farmers Telephone Co.....	2 92
Tri-State Telephone & Telegraph Co.....	169 22
Theresa Union Telephone Co.....	31 38
Two Rivers Telephone Co.....	11 50
Troy & Honey Creek Telephone Co.....	47 03
Taylor, C. M., Telephone Co.....	53
Telephone Toll Line.....	2 12
Tomah Electric & Telephone Co.....	32 34
Unity & Western Telephone Co.....	1 07
United Telephone Co.....	43 97
Utica Telephone Co.....	12 84
Union Telephone Co.....	45 35
Union Telephone Co. (Prairie du Chien).....	11 33
Union Grove Telephone Co.....	14 09
Valley Telephone Co.....	92
Viroqua Telephone Co.....	25 12
Wausaukee Telephone Co.....	3 86
Westfield Farmers Telephone Co.....	7 30
Wood, F. C., Telephone Co.....	7 03
Westby Telephone Co.....	19 49
Waunakee Telephone Co.....	4 73
West Wisconsin Telephone Co.....	8 82
West Greenbush Telephone Co.....	11
Western Crawford County Farmers Telephone Co.....	23
Walworth Telephone Co.....	14 07
Wind Lake Telephone Co.....	1 93
Westford Telephone Co.....	5 08
Walworth County Telephone Co.....	20 30
Waushara Telephone Co.....	86 87
Warren Land Company Telephone Co.....	7 97
Wausau Telephone Co.....	107 05
West Spring Green Telephone Co.....	22
Wood County Telephone Co.....	47 54
Wisconsin Telephone Co.....	29,771 60
Woodhull Telephone Co.....	53
Washington County Telephone Co.....	38
Western Wisconsin Telephone Co.....	102 33
Washburn County Farmers Telephone Co.....	46
Werley Telephone Co.....	23
Whiteoak Telephone Co.....	5 50
Wittenberg Telephone Co.....	6 05
Wonewoc Telephone Co.....	3 79
York Center Telephone Co.....	3 27
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	\$36,628 89

CHARITABLE AND PENAL INSTITUTIONS.

State Hospital for Insane.....	\$8,093 72
Northern Hospital for Insane.....	8,666 37
School for Deaf.....	1,604 42
School for Blind.....	1,535 86
Industrial School for Boys.....	1,491 29
State Prison.....	82,176 06
State Public School.....	694 70

General Fund Receipts, 1908.

Home for Feeble-Minded.....	2,060 63
State Reformatory	37,879 87
Tuberculosis Sanatorium	3,865 88
	\$148,068 85

MISCELLANEOUS.

Wisconsin National Guard, lost property fund.....	\$3,462 42
Attorney General, A. C. Titus, mileage refund.....	2 12
Attorney General, Frank Shepard Co., refund.....	26 50
Attorney General, costs, fees, etc.....	85 30
Banking Department, Cuba City Bank.....	1,060 00
Banking Department, fees	8,441 70
Board of Forestry, refund on book.....	1 40
Bureau of Labor, Edessa Kunz, mileage refund.....	6 04
Circuit Courts, Jas. T. Parkes, refund.....	11 12
Civil Service Commission, G. V. Kelley, refund.....	3 00
Civil Service Commission, M. A. Buckley, refund.....	3 00
Civil Service Commission, Theo. Dickman, refund.....	3 00
Civil Service Commission, C. H. Everson, refund.....	3 00
Executive Department, commissioner of deeds.....	25 00
Fish & Game Department, lake licenses.....	545 00
Free Library Commission, sales, collections, etc.....	1,724 83
Geological Survey, S. H. Davis, refund.....	10 50
Geological Survey, E. A. Birge, sale of bulletins, etc...	16 84
Historical Society, University of Wisconsin, refund on joint maintenance	315 14
Insurance Department, fees.....	67,696 04
Land Office, fees, etc.....	980 00
Railroad Commission, fees	1 50
Railroad Commission, W. D. Pence, refund.....	17 73
Railroad Commission, W. J. Huddle, refund.....	150 00
Railroad Commission, C. F. Burgess, refund.....	125 00
State Superintendent, refund on books.....	4 00
State Superintendent, C. & N. W. Ry. Co., refund....	47
State Superintendent, sale of dictionaries, etc.....	2,732 25
Superintendent of Public Property, sales, etc.....	1,402 90
State Department, Kingston Spy, refund.....	2 60
State Department, Waukesha Freeman, refund.....	9 10
State Department, domestic corporations	41,142 00
State Department, foreign corporations.....	4,135 50
State Department, miscellaneous corporations	20,493 34
State Department, amendments	60,751 00
State Department, notaries public	3,378 00
State Department, miscellaneous	3,075 96
State Department, employment agencies.....	600 00
Tax Commission, J. G. D. Mack, refund.....	30 42
Tax Commission, W. D. Pence, refund.....	17 75
State Treasurer, certificates, etc.....	87 16
Treasury Agent, Edward Pollock, refund unexpended balance	1,548 01
Treasury Agent, G. D. Williams, erroneous payment re- funded	95 00
Treasury Agent, licenses	26,750 00
State Veterinarian, C. L. Hull, refund.....	36 89

General Fund Receipts, 1908.

State Veterinarian, by Secretary of State, cattle sold....	15,629 02
Land Sales	37,300 00
Patent fees, penalty, etc.....	246 17
Milwaukee County, support of H. Betz at chronic insane hospital, Milwaukee.....	44 35
United States, care inmates Wisconsin Veterans' Home..	32,100 00
Commissioners of Fisheries, W. C. Haslam, refund.....	15 00
Commissioners of Fisheries, Bayfield Mill Co., trespass and timber cut.....	75 00
Bounty on Wild Animals, H. Danielson, refund.....	3 00
Insurance Investigation Committee, Madison postoffice, box rent refunded.....	7 00
Inter-State Park Commission, sale of buildings.....	100 00
San Jose Scale, H. L. Russell, nursery inspection.....	635 75
Agricultural Societies, F. L. Gilbert, Attorney General, Oconto Co. Fair Ass'n.....	1,680 88
Frear, J. A., Secretary of State, distribution of bills....	4 00
Blue-Book, box of blue-books lost by railway.....	34 00
Attorney General, rent collected from A. J. Killa.....	11 00
University Fund Income, temporary transfers refunded, sec. 2, chap. 428, laws 1907.....	250,000 00
University Fund Income, interest on temporary transfers	1,327 98
State Insurance Fund, part of capitol fire award, appropriated by sec. 9, chap. 516, laws 1905.....	20,500 00
State Insurance Fund, fire loss, Quartermaster General..	196 90
Interest on bank deposits.....	30,038 27
Historical Library Building Fund, chap. 535, laws 1907..	11,020 06
Reassessment, village Weyerhauser, Rusk county.....	118 75
Reassessment, town Cleveland, Marathon county.....	410 60
Reassessment, city Richland Center, Richland county....	667 57
Reassessment, town Washington, Shawano county.....	382 00
Industrial School for Girls, Geo. E. Beedle, Insurance Commissioner, fire loss.....	228 68
Industrial School for Girls, Geo. E. Beedle, Insurance Commissioner, unearned premiums.....	95 60
Oil Inspection Fund, transfer of June 30 balance.....	7,658 63
	661,538 72
Total general fund receipts.....	\$5,750,778 83

General Fund Disbursements, 1908.

 GENERAL FUND DISBURSEMENTS.

 SALARIES, SPECIAL APPROPRIATIONS AND MISCELLANEOUS
EXPENSES.

EXECUTIVE DEPARTMENT.

Davidson, J. O., governor.....	\$5,000 00
Connor, W. D., lieutenant governor.....	1,000 00
Munson, O. G., private and military secretary.....	2,800 00
Thurber, R. L., executive clerk.....	1,800 00
Nelson, Jennie, stenographer.....	1,200 00
Torgeson, Hazel, messenger.....	900 00
American Express Co., expressage.....	13 26
United States Express Co., expressage.....	25 01
Madison Postoffice, postage.....	719 00
Democrat Printing Co., printing.....	30 85
State Journal Printing Co., printing.....	51 80
Wisconsin Telephone Co., messages.....	177 50
Western Union Telegraph Co., messages.....	10 98
Postal Telegraph Co., messages.....	8 91
Dane County Telephone Co., messages.....	1 15

 \$13,738 47

STATE DEPARTMENT.

Frear, J. A., secretary.....	\$5,000 00
Torge, A. T., assistant secretary.....	2,383 60
Nagler, L. B., chief clerk.....	1,800 00
Lee, J. T., chief bookkeeper.....	1,800 00
Sherman, Don, 1st assistant bookkeeper.....	1,600 00
Comerford, W. H., 2d assistant bookkeeper.....	1,300 00
Edwards, J. R., incorporation clerk.....	1,002 50
Walker, S. T., incorporation clerk.....	234 00
Edwards, J. R., assistant incorporation clerk.....	355 53
Nelson, A. J., assistant incorporation clerk.....	600 00
MacKenzie, J. C., filing clerk.....	1,400 00
Post, G. S., printing clerk.....	1,500 00
Anderson, H. J., assistant printing clerk.....	1,153 20
Murphy, Tim, notarial clerk.....	1,300 00
Harrison, R. S., statistical clerk.....	1,200 00
Nelson, A. J., recording clerk.....	555 55
Galloway, A. W., recording clerk.....	600 00
Cobban, A. J., registration clerk.....	1,200 00
Karras, Amy, vault clerk.....	174 97
Edwards, J. R., vault clerk.....	44 44
Howitt, H. M., shipping clerk.....	1,200 00
Cook, C. J., warrant clerk.....	1,200 00

General Fund Disbursements, 1908.

Lorigan, John, mailing clerk.....	1,200 00
Karras, Amy, stenographer.....	600 00
Ferlein, Fred, stenographer.....	225 00
Berry, Rose, clerk.....	83 33
Ekern, Lena, clerk.....	1,155 55
Galloway, A. W., clerk.....	405 55
Gannon, J. M., clerk.....	1,200 00
Karras, Amy, clerk.....	203 45
Miles, Louise, clerk.....	988 88
Peirce, G. S., clerk.....	1,200 00
Polk, March, clerk.....	94 44
Rhodes, C. W., clerk.....	27 77
Knoff, R. E., clerk.....	66 67
American Express Co., expressage.....	624 54
United States Express Co., expressage.....	561 84
Western Union Telegraph Co., messages.....	8 62
Wisconsin Telephone Co., messages.....	131 40
Dane County Telephone Co., messages.....	2 35
Democrat Printing Co., printing.....	4,202 37
State Journal Printing Co., printing.....	12 00
C. & N. W. Ry. Co., freight.....	104 28
C., M. & St. P. Ry. Co., freight.....	110 24
Illinois Central Ry. Co., freight.....	99
Madison Postoffice, postage.....	2,270 00
Mahaney, C. J., drayage.....	19 25
Schwaab Stamp & Seal Co., automobile numbers.....	630 89

Advertising Delinquent Corporations:

Augusta Times	\$2 60
Alma Center News.....	2 60
Adams County Press.....	2 60
Appleton Press	2 60
Antigo Republican	2 60
Amery Free Press	2 60
Albany Vindicator	2 60
Algoma Record	2 60
Ashland Press	2 60
Amherst Advocate	2 60
Badger State Banner.....	2 60
Burnett County Sentinel.....	2 60
Butternut Eagle	2 60
Beloit Free Press.....	2 60
Berlin Courant	2 60
Buffalo County Journal.....	2 60
Baraboo Republic	2 60
Brillion News	2 60
Bloomer Advance	2 60
Barron County News.....	2 60
Benton Advocate	2 60
Belleville Recorder	2 60
Barneveld Register & Friend.....	2 60
Belmont Success	2 60
Bruce News Letter.....	2 60
Cumberland Advocate	2 60
Cedarburg News	2 60
Cassville Record	2 60

General Fund Disbursements, 1908.

Cambridge News	1 30
Cadott Blade	2 60
Cambria News	1 30
Cameron Review	2 60
Clintonville Tribune	2 60
Cashton Record	2 60
Chippewa Herald	2 60
Dodgeville Chronicle	2 60
Door County Democrat	2 60
Dial Enterprise	2 60
Daily Eagle Star	2 60
Dodge County Citizen	2 60
De Forest Times	2 60
Delavan Republican	2 60
De Pere News	2 60
Eau Claire Telegram	2 60
Eau Claire Leader	2 60
Ellsworth Record	2 60
Fox Lake Representative	2 60
Fond du Lac Commonwealth	3 90
Fennimore Times	2 60
Glidden Enterprise	2 60
Grant County News	2 60
Green Bay Review	2 60
Hayward Republican	2 60
Highland Weekly Press	2 60
Hartland News	2 60
Hartford Press	2 60
Iron River Pioneer	2 60
Independence News Wave	2 60
Janesville Gazette	2 60
Jefferson County Union	2 60
Juneau Independent	2 60
Jefferson Banner	2 60
Kenosha Union	6 50
Kenosha Evening News	2 60
Kickapoo Scout	2 60
Kickapoo Chief	2 60
Kaukauna Times	2 60
Kilbourn Weekly Events	2 60
Ladysmith News Budget	2 60
Lake Mills Leader	5 20
La Crosse Leader Press	3 90
Lake Geneva News	2 60
Lancaster Teller	2 60
Mineral Point Tribune	2 60
Madison Democrat	5 20
Milwaukee Free Press	35 10
Menasha Record	2 60
Montfort Mail	2 60
Merrill Advocate	2 60
Mauston Star	2 60
Manawa Advocate	2 60
Mellen Weekly	2 60
Mondovi Herald	2 60

General Fund Disbursements, 1908.

Marshfield News	2 60
Menomonie Times	2 60
Milton Telephone	2 60
New Lisbon Times	2 60
Nebagamon Enterprise	2 60
New North	2 60
Necedah Republican	2 60
New London Republican	2 60
Neenah Daily News	2 60
News Herald	2 60
New Richmond News	2 60
Oconomowoc Free Press	2 60
Oshkosh Northwestern	2 60
Oconto Enquirer	2 60
Oconto Falls Herald	2 60
Osceola Sun	2 60
Portage Daily Register	2 60
Plainfield Sun	2 60
Prentice News	2 60
Phillips Bee	2 60
Plymouth Review	2 60
Republican Press	2 60
Republican Observer	2 60
Republican Journal	2 60
Ripon Press	2 60
Rock County Banner	2 60
River Falls Journal	2 60
Reedsburg Times	2 60
Rib Lake Herald	2 60
Racine Times	6 50
Rice Lake Leader	2 60
Randolph Advance	2 60
Shell Lake Register	2 60
Superior Telegram	3 90
Sauk City Pioneer Press	2 60
Shawano County Journal	2 60
Spoooner Advocate	2 60
Sheboygan County News	2 60
Sheboygan Telegram	2 60
St. Croix Valley Standard	2 60
Seymour Press	2 60
St. Croix Observer	2 60
Sparta Advertiser	2 60
Spring Valley Sun	2 60
Stevens Point Journal	2 60
Turtle Lake Bugle	2 60
Taylor County Star News	2 60
Viola Intelligencer	2 60
Vilas County News	2 60
Vernon County Censor	2 60
Whitewater Gazette	2 60
Waushara Argus	2 60
Westby Times	2 60
Wood County Reporter	2 60
Wilton Herald	2 60

General Fund Disbursements, 1908.

Weekly Home News	5 20
Wausau Record	2 60
Waupaca Post	2 60
Watertown Daily Leader	2 60
Waukesha Freeman	2 60
Whitehall Times	2 60
West Bend News	2 60
Wonewoc Reporter	2 60
Wittenberg Enterprise	2 60
Washburn News & Itemizer.....	2 60
Washington Pilot	2 60
Wild Rose Times	2 60
Waterloo Democrat	2 60
Washburn County Register	2 60

\$44,177 83

TREASURY DEPARTMENT.

Dahl, A. H., treasurer.....	\$5,000 00
Johnson, Henry, assistant treasurer.....	2,384 60
Pugh, Arthur, bookkeeper.....	1,800 00
Wagner, A. H., assistant bookkeeper.....	1,140 00
Pugh, Wm., assistant bookkeeper.....	295 00
Miller, Roy, assistant bookkeeper.....	155 00
Leigh, I. P., corresponding clerk.....	534 00
Wileox, Chester, deposit clerk.....	350 00
Rupp, L. P., mailing clerk.....	300 00
Madigan, S. A., commercial clerk.....	300 00
Wileox, Chester, general clerk.....	1,201 00
Leigh, I. P., general clerk.....	1,066 00
Pugh, Wm., general clerk.....	400 00
Rupp, L. P., warrant clerk.....	1,049 00
Vanderboom, E. J., extra clerk.....	225 00
Roehl, J. O., night watchman.....	712 00
Dahl, Chester, night watchman.....	26 00
Gilbert, Sarah, stenographer.....	430 00
Dahl, Elnora, stenographer.....	501 00
Dahl, A. H., exchange, etc.....	77 22
State Journal Printing Co., publishing.....	13 40
Milwaukee Journal Co., publishing.....	23 10
Democrat Printing Co., printing.....	133 20
United States Express Co., expressage.....	22 24
American Express Co., expressage.....	28 63
Madison Postoffice, postage.....	775 44
Wisconsin Telephone Co., messages.....	51 05
Western Union Telegraph Co., messages.....	2 05
Citizens Trust Co., premium on bond.....	750 00

\$19,744 93

General Fund Disbursements, 1908.

ATTORNEY GENERAL.

Gilbert, F. L., attorney general, sal. and exp.....	\$3,365 45
Jackson, Russell, deputy attorney general, sal. and exp..	3,608 48
Titus, A. C., 1st asst. attorney general, sal. and exp...	3,243 38
Tucker, F. T., 2nd asst. attorney general, sal. and exp	2,740 60
Messerschmidt, J. E. 3rd asst. attorney general, sal. and exp.	1,999 71
Fawcett, F. L., clerk.....	61 49
Pond, L. T., clerk.....	1,120 00
Schuckhart, E. M., stenographer.....	900 00
Clemons, F. G., stenographer.....	895 71
American Express Co., expressage.....	30 64
United States Express Co., expressage.....	11 62
Wisconsin Telephone Co., messages.....	69 35
Western Union Telegraph Co., messages.....	6 80
Democrat Printing Co., printing.....	682 13
Madison P. O., postage.....	269 09
Cream of the Law Co., books.....	5 00
Callaghan & Co., books.....	3 00
Flood & Co., T. H., books.....	21 20
Goodwins & McDermott, books.....	631 90
Shepard Co., Frank, books.....	53 00
West Publishing Co., books.....	103 50
Orvis, W. H., annotations.....	2 00
Burgess, S. T., fees.....	1 00
Buckley, W. J., services.....	60 00
Buckley, M. A., services.....	12 31
Becker, Wm., services.....	105 00
Baker, N. L., fees	9 20
Cords, F. W., fees.....	16 20
Cooley, Geo., fees.....	2 62
Cooley, Nelson, fees.....	2 62
Dana, G. P., services.....	4 10
Fox, Phillip, services.....	50 00
Gibbon, Thos., fees.....	7 05
Glover, L. E., services.....	15 58
Gauerke, Walter, fees	2 62
Green, L. C., fees.....	18 00
Gilman, S. W., services.....	54 27
Gill, W. W., services.....	170 85
Halbach, J. P., fees.....	11 30
Hein ighouse, Frank, fees	2 62
Jermain, L. F., services.....	75 00
Knell, W. R., services.....	164 38
Kautzer, Louis, fees.....	2 62
Kellogg, Clarence, fees.....	14 75
Luick, C. M., services.....	2 00
Larson, L. O., fees.....	27 17
Laemke, Edw., fees.....	2 62
Laemke, Richard, fees.....	2 70
Lindner, Fred, fees.....	2 62
McGee & Jeger, expenses	11 35
Mathews, Clay, fees.....	2 62
Nader, John, services.....	62 50

General Fund Disbursements, 1903.

Reed, J. H., services.....	2 50
Thomas, J. W., services.....	15 04
Thorpe, Chas., fees.....	1 58
Worthing, C. A., fees.....	5 35
Wadsworth, M. H., services.....	49 75

 \$20,813 94

STATE SUPERINTENDENT'S DEPARTMENT.

Cary, C. P., superintendent, sal. and exp.....	\$6,920 24
Borden, J. B., assistant superintendent, sal. and exp..	2,657 35
Harper, C. L., chief clerk.....	2,246 42
Wood, L. W., rural school inspector, sal. and exp.....	3,357 99
Terry, H. L., high school inspector, sal. and exp.....	3,304 19
Hunt, W. H., state school inspector, sal. and exp.....	2,673 53
Drewry, G. H., state school inspector, sal. and exp....	2,720 80
Critton, A. E., inspector schools for the deaf, sal. and exp	260 92
Winnie, A. J., inspector schools for the deaf, sal. and exp	1,414 65
Rice, O. S., library clerk, sal. and exp.....	806 83
Barnett, Maud, library clerk.....	233 00
Merrick, Winona, index and filing clerk.....	1,199 04
Johnson, Irene, stenographer.....	1 71
Messerschmidt, M. A., stenographer.....	720 00
Cesey, D. E., clerk and stenographer.....	704 56
Matson, B. R., clerk and stenographer.....	106 27
Hunt, H. M., clerk and stenographer.....	54 87
Parsons, Claire, clerk and stenographer.....	524 56
American Express Co., expressage.....	351 65
United States Express Co., expressage.....	362 04
Madison P. O., postage.....	1,955 80
Western Union Telegraph Co., messages.....	16 20
Wisconsin Telephone Co., messages.....	82 35
Dane County Telephone Co., messages.....	5 00
Democrat Printing Co., printing.....	3,676 07
C., M. & St. P. Ry. Co., freight.....	102 34
C. & N. W. Ry. Co., freight.....	73 60
Jarvis, C. W., drayage.....	35 50
Milwaukee Lithographing Co., cuts.....	233 90
Clark Engraving & Printing Co., cuts.....	60 53
Wilson, H. W., Co., subscription.....	6 00
Publishers Weekly, subscription.....	4 80
University of Chicago Press, subscription.....	1 35
Journal of American History, subscription.....	2 00
Association Review, subscription.....	2 00
Gillan, S. Y., & Co., books.....	4 50
McClurg, A. C., & Co., books.....	478 59
Merriam, G. & Co., dictionaries.....	5,748 00
Improvement Bulletin, advertising	90
Bruce, W. G., advertising.....	5 60
Western Builders Publishing Co., advertising.....	60
Parker Educational Co., supplies.....	46 95
Central Scientific Co., supplies.....	39 00

General Fund Disbursements, 1908

Dudley, W. H., supplies.....	44 93
Mitchell, I. N., supplies.....	2 85
Atkinson, Mentzer & Grover, supplies.....	514 80
State Insurance Fund, premiums.....	2 16
	\$43,066 94

INSURANCE DEPARTMENT.

Beedle, G. E., commissioner, sal. and exp.....	\$3,122 05
Waite, M. W., deputy commissioner, sal. and exp.....	1,739 26
End, W. G., chief clerk.....	100 00
Shepard, Eugene, chief clerk.....	1,153 58
Anderson, L. A., actuary.....	2,200 00
Gurnee, P. D., actuary.....	200 00
Gurnee, P. D., assistant actuary.....	1,375 00
Frey, N. J., assistant actuary.....	125 00
Ketcham, E. A., examiner.....	1,353 58
Bryant, F. H., license clerk.....	1,200 00
Monteith, M. L., filing clerk.....	1,130 00
Glenz, W. H., general clerk.....	1,200 00
Shepard, Eugene, general clerk.....	150 00
Frey, N. J., general clerk.....	760 00
Rhodes, C. W., clerk.....	175 83
Hillyer, R. H., stenographer.....	1,160 00
Yaeger, Ralph, stenographer.....	34 00
American Express Co., expressage.....	860 39
United States Express Co., expressage.....	845 79
Western Union Telegraph Co., messages.....	13 16
Postal Telegraph Co., messages.....	1 00
Wisconsin Telephone Co., messages.....	77 60
Madison P. O., postage.....	1,955 56
Democrat Printing Co., printing.....	8,681 24
Milwaukee Free Press, publishing list.....	200 00
State Journal Printing Co., publishing list.....	200 00
National Surety Co., premium on bond.....	250 00
	\$30,263 04

RAILROAD COMMISSION OF WISCONSIN.

Barnes, John, commissioner, sal. and exp.....	\$417 00
Erickson, Halford, commissioner, sal. and exp.....	5,218 92
Meyer, B. H., commissioner, sal. and exp.....	5,157 74
Roemer, J. H., commissioner, sal. and exp.....	4,580 50
Winterbotham, J. M., secretary, sal. and exp.....	2,550 83
Walker, S. T., assistant secretary, sal. and exp.....	1,332 01
Adams, R. V., assistant rate clerk.....	50 00
Bronsky, A. A., clerk.....	127 50
Breitkreutz, I. M., stenographer.....	43 87
Daumling, W. C., stenographer, sal. and exp.....	1,514 49
Emerson, A. E., clerk, sal. and exp.....	910 14
Glover, L. E., expert.....	461 60
Harvey, L. C., clerk.....	17 64
Hogan, J. F., clerk.....	1,484 28

General Fund Disbursements, 1908.

Hartley, C. J., expert, sal. and exp.....	989 53
Hagenah, W. J., expert.....	380 85
Hoyt, E. M., stenographer.....	273 65
McCormick, F. T., stenographer, sal. and exp.....	1,020 89
Moritz, B. D., stenographer.....	283 06
Moore, R. S., clerk.....	63 42
Pott, A. W., expert.....	983 33
Schreiber, C. E., statistician.....	1,475 00
Smethurst, Joseph, expert.....	983 33
Schram, P. H., expert.....	969 93
Spencer, E. T., stenographer.....	120 00
Timm, W. H., clerk.....	481 65
Usher, J. E., stenographer.....	1,183 33
Underhill, M. G., expert.....	127 76
Yager, R. M., expert.....	185 12
Blair, E. H., services.....	200 00
Butler, H. L., services.....	1,500 00
Cohen, Julius, services.....	57 60
Gilman, S. W., services.....	207 51
Purple, C. W., services.....	51 45
Usher, R. J., services.....	60 50
Fees:	
Austin, Bert.....	19 03
Ainsworth, R.,	14 90
Anderson, A. M.....	12 94
Baird, S. A.....	13 56
Burns, C. J.....	2 15
Bacon, Cornelius.....	21 34
Bowker, J. H.....	21 18
Brennan, William	14 14
Campbell, John	4 62
Cary, W. J.....	8 06
Curran, J. A.....	13 62
Cushman, O. C.....	27 51
Evans, O. C.....	4 30
Fisher, E. O.....	8 06
Fowler, H. T.....	28 46
Field, T. H.....	20 70
Gruber, J. B.....	30 26
Grossman, Chris.....	5 10
Guildner, Edward	5 10
Homstad, E. B.....	12 94
Hanowitz, J.....	15 64
Heacock, J. E.....	26 30
Hliff, R. W.....	12 22
Iverson, Hans	9 90
Janier, R. L.....	5 34
Klappenstein, W. F.....	5 10
Lienemann, F. C.....	8 06
Lacey, A. E.....	5 58
Leyoldt, Albert.....	8 06
Liffler, G. D.....	21 34
Niles, F. E.....	6 14
Nelson, N.....	14 73

General Fund Disbursements, 1908.

Neumeister, H.....	15 72
Odell, E. A.....	4 38
Prior, J. W.....	4 05
Rice, A.....	3 58
Regez, Jr., Jacob.....	6 04
Streveler, Nic.....	16 52
Schmitt, Math.....	19 00
Sager, J. E.....	18 68
Schultis, Frank.....	6 94
Scheckler, Mrs. A. J.....	9 90
Scheckler, A. J.....	9 90
Stauffacher, S. J.....	6 04
Thomas, W. O.....	10 06
Thomas, J. O.....	10 06
Thomas, D. A.....	4 30
Thomas, W. H.....	4 38
Wachel, Jacob.....	19 00
Jepplin, J. J.....	4 14
American Express Co., expressage.....	377 06
United States Express Co., expressage.....	94 00
Democrat Printing Co., printing.....	3,756 73
Madison P. O., box rent.....	8 00
Postal Telegraph Co., messages.....	4 97
Western Union Telegraph Co., messages.....	32 28
Wisconsin Telephone Co., messages.....	105 35
Milwaukee Electric Ry. & Light Co., ½ exp.....	24 42
Street Railway Journal, subscription.....	3 50
Michie Co., books.....	4 50
Engineers, Inspectors and Assistants:	
Anders, F. L.....	4 20
Budde, E. F.....	211 30
Burgess, C. F.....	17 02
Bennett, W. B.....	52 08
Carr, F. W.....	31 25
Cortelyou, G. S.....	9 87
Carson, W. A.....	79 57
Curtis, N. P.....	38 34
DeBoos, F. A.....	362 41
Feustel, R. M.....	247 10
Freeman, W. J.....	160 89
Gruehl, Edwin.....	84 27
Harris, R. W.....	617 52
Hatch, S. R.....	332 90
Himboldt, W. K.....	75
Holmes, H. M.....	10 86
Hanson, F. H.....	146 06
Kermer, M. J.....	92
Kehr, F. C.....	266 39
Larson, C. M.....	935 21
Mack, J. G. D.....	465 63
McBride, B. R.....	95 53
Miller, W. E.....	371 77
Nutting, H. G. D.....	224 51
Pence, W. D.....	1,090 33
Peabody, Arthur.....	28 30

General Fund Disbursements, 1908.

Sloan, W. F.....	358 29
Stedman, J. E.....	65 63
Strait, E. N.....	187 45
Thorkelson, H. J.....	518 15
VossKuehler, J. H.....	216 61
Van Zant, J. G.....	224 05
Weston, Geo.	67 66
Woods, C. R.....	129 23
Williams, L. D.....	43 29
	\$48,169 77
Public Utility, Chapter 499, Laws 1907:	
Burgess, C. F., expert.....	1,432 22
Carson, W. A., assistant.....	616 97
Cadby, J. N., assistant.....	578 28
Daumling, W. C., stenographer.....	33 11
DeBoos, F. A., assistant.....	61 76
Dickerman, J. C., assistant.....	136 00
Feustal, R. M., assistant.....	574 90
Freeman, W. J., assistant.....	531 81
Gilman, S. W., expert.....	269 69
Giese, H. L., clerk.....	416 65
Harris, R. W., assistant.....	745 54
Haganah, W. J., expert.....	1,474 62
Hatch, S. R., assistant.....	632 18
Huddle, W. J., inspector.....	1,569 66
Hanson, F. H., assistant.....	693 96
Kerr, W. D., special agent.....	925 61
Kehr, F. C., assistant.....	562 00
Kowalke, O., assistant.....	20 00
Larson, C. M., engineer.....	108 38
Mack, J. G. D., chief inspector.....	648 36
Miller, W. E., inspector.....	1,192 96
Moritz, B. D., stenographer.....	3 87
Nutting, H. G. D., assistant.....	569 35
Pence, W. D., engineer.....	220 39
Strait, E. N., assistant.....	1,036 76
Sloan, W. F., inspector.....	1,291 94
Sanford, H. B., inspector.....	74 15
Smethurst, Jos., clerk.....	200 00
Thorkelson, H. J., assistant.....	353 35
Vosskuehler, J. H., assistant.....	110 95
Van Zandt, J. G., assistant.....	26 92
Woods, C. R., assistant.....	37 32
Wickenden, W. E., assistant.....	37 50
Milwaukee Electric Ry. & Light Co., services.....	7 00
Fees:	
Anderson, W. A.....	12 14
Baer, A. R.....	9 26
Borgman, H. G.....	21 33
Briggs, L. D.....	11 70
Campbell, W. B.....	9 26
Etter, R. A.....	4 54
Ebert, Ferdinand	21 38

General Fund Disbursements, 1908.

Foster, J. H.....	9 26
Fye, Wm.,	17 46
Glenn, T. J.....	17 46
Hill, G. W.....	21 38
Lamont, Isaac	21 38
La Londe, Edw.....	41 88
Martin, R. C.....	12 14
Otis, J. W.....	21 38
Rentelman, W. H.....	9 26
Smith, Swayne.....	11 70
Schafer, W. F.....	17 46
Smith, C. D.....	11 70
Voss, Herman.....	17 46

\$17,513 74

TAX COMMISSION.

Curtis, George, Jr., commissioner, sal. and exp.....	\$5,039 75
Gilson, N. S., commissioner, sal. and exp.....	5,042 27
Haugen, N. P., commissioner, sal. and exp.....	5,049 60
Francis, G. H., secretary.....	2,000 00
Evans, A. W., index clerk.....	1,200 00
Barnes, E. M., stenographer.....	1,200 00
Brabant, E. J., clerk.....	671 50
Breitkreutz, I. M., stenographer.....	43 87
Coleman, M. K., clerk.....	98 75
Dwinnell, Ida, stenographer.....	431 19
Dillman, Clara, clerk.....	337 00
Glidden, Violet, stenographer.....	45 00
Higbee, Hazel, stenographer.....	133 13
Luft, Kathrine, clerk.....	510 00
Moritz, B. D., stenographer.....	523 07
Shanks, Myrtle, stenographer.....	780 00
Spencer, E. T., stenographer.....	120 00
Trainor, Kate, clerk.....	130 01
Underhill, M. G., stenographer.....	7 76
Barker, Blanche, services.....	15 00
Donovan, Katherine, services.....	7 50
Doyle, H. M., services.....	5 00
Daniels, G. C., services.....	4 50
Godfroy, A. C., services.....	27 50
Huggins, C. B., services.....	15 00
Hewitt, M. A., services.....	18 75
Johnson, J. A., services.....	18 75
Lyons, F. J., services.....	80 00
Moore, R., services.....	17 42
Showalter, Winifred, services.....	15 00
Schultz, F. H., services.....	10 00
Tormey, Regina, services.....	7 50
Vaughn, Lulu, services.....	15 00
Welch, C. H., services.....	163 82
American Express Co., expressage.....	210 16
United States Express Co., expressage.....	127 19
Democrat Printing Co., printing.....	2,865 73

General Fund Disbursements, 1908.

Madison P. O., postage.....	300 08
Wisconsin Telephone Co., messages.....	102 65
Western Union Telegraph Co., messages.....	7 69
Brown, B. F., books.....	2 00
Dana, W. B., Co., books.....	13 50
Dow, Jones & Co., subscription.....	12 00
Ellis, G. H., & Co., subscription.....	3 75
Houghton, Mifflin & Co., books.....	2 19
Longmans, Green & Co., subscription.....	2 50
Moody Corporation, The, book.....	15 52
Milwaukee Electric Ry. & Light Co., expense.....	24 43
Macmillan, The, Co., book.....	4 18
Moody's Magazine, subscription.....	3 00
Poor's Railway Manual Co., subscription.....	10 00
Peabody, Arthur, expense.....	28 30
Rapid Computer Co., supplies.....	60 00
Railway Equipment & Pub. Co., subscription.....	6 25
Standard Adding Machine Co., supplies.....	13 35
Street Railway Journal, subscription.....	6 50
University of Chicago Press, books.....	3 35
West Publishing Co., books.....	22 00
 Special Agents and Assistants:	
Adams, H. T.....	19 91
Adams, T. S.....	618 81
Anders, F. L.....	4 21
Blanchard, G. W.....	285 09
Budde, E. F.....	301 30
Bennett, W. B.....	52 09
Curtin, J. H.....	1,262 42
Cowles, H. V.....	742 95
Crocker, F. A.....	1,531 94
Carr, F. W.....	31 25
Cortelyou, G. S.....	289 91
Carson, W. A.....	101 96
Curtis, N. P.....	38 33
Davison, W. B.....	176 41
De Boos, F. A.....	452 38
Feustel, R. M.....	247 11
Freeman, W. J.....	160 86
Gorman, E. P.....	121 15
Gruhl, Edwin.....	143 30
Harris, R. W.....	767 48
Hatch, S. R.....	418 89
Himboldt, W. K.....	75
Holmes, H. M.....	281 32
Hanson, F. H.....	146 03
Hancock, G. D.....	170 00
James, A. E.....	1,426 25
Judson, D. E.....	20 00
Karges, R. A.....	257 38
Kermer, M. J.....	93
Kehr, F. C.....	356 36
Larson, C. M.....	946 27
Mack, J. G. D.....	590 63
McBride, B. R.....	197 53

General Fund Disbursements, 1908.

Miller, W. E.....	517 17
Neystrom, P. H.....	176 56
Nolan, H. T.....	1,282 23
Nutting, H. G. D.....	224 51
Pengra, M. H.....	1,429 62
Pence, W. D.....	1,116 41
Polley, H. E.....	182 81
Phelan, R. V.....	164 32
Reynolds, P. N.....	1,538 28
Schmidt, R. A.....	1,309 45
Sloan, W. F.....	508 33
Stedman, J. E.....	155 63
Strait, E. N.....	277 44
Secrist, Horace.....	80 00
Spencer, F. W.....	1,050 00
Thorkelson, H. J.....	673 83
Vosskuehler, J. H.....	326 65
Van Zandt, J. G.....	224 08
Weston, Geo.	267 66
Woods, C. R.....	129 24
Williams, L. D.....	43 29
	<hr/>
	\$51,470 70

LAND COMMISSIONERS' DEPARTMENT.

Castle, B. J., chief clerk, sal. and exp.....	\$1,843 85
Bennett, W. H., assistant chief clerk.....	1,600 00
Pott, A. W., bookkeeper.....	234 00
Lampert, M., general clerk, sal. and exp.....	1,364 00
Sturdevant, Almeda, stenographer.....	362 33
Baldwin, Winifred, stenographer.....	15 00
Dahl, A. H., expense.....	48 95
Ebben, A. H., expense.....	2 50
Melendy, J. A., expense.....	358 60
Pennings, W. J., expense.....	49 30
Wege, F. N., expense.....	81 30
Nienwenhuis, Jno., expense.....	75 55
Bissonette, H. P., expense.....	80 55
Bissonette, J. J., expense.....	85 55
Rogers, F. W., services.....	6 01
Smith, Davis, services.....	25 16
Zinn, B. F., appraisal.....	1 67
Corrigan, J. E., appraisal.....	1 67
Madison Postoffice, postage.....	93 00
Democrat Printing Co., printing and binding.....	3,583 19
Western Union Telegraph Co., messages.....	77
Burnett County Journal, advertising.....	4 70
Vindicator, The, advertising.....	9 40
Evening Wisconsin, advertising.....	9 40
Shawano County Advocate, advertising.....	7 05
Shawano County Journal, advertising.....	7 05
Milwaukee Sentinel, advertising.....	9 40
Volkshote Publishing Co., advertising.....	7 05
Milwaukee Daily News, advertising.....	9 40

General Fund Disbursements, 1908.

Osceola Sun, advertising.....	14 10
Racine Journal, advertising.....	9 40
St. Croix Valley Standard, advertising.....	4 70
Centuria Outlook, advertising.....	4 70
Polk County Ledger, advertising.....	4 95
Spooner Advocate, advertising.....	9 40
Shell Lake Register, advertising.....	4 70
Washburn Times, advertising.....	4 70
State Journal Printing Co., advertising.....	4 70
Bayfield County Press, advertising.....	4 70
Milwaukee Free Press, advertising.....	9 40
Birchwood Press, advertising.....	4 70
	\$10,064 55

BANKING DEPARTMENT.

Bergh, M. C., commissioner, sal. and exp.....	\$3,552 51
Richards, W. H., deputy commissioner, sal. and exp.....	2,990 32
Hagan, M. C., examiner, sal. and exp.....	2,472 07
Herried, Thos., examiner, sal. and exp.....	2,535 32
Wild, T. M., examiner, sal. and exp.....	227 90
Brown, C. L., examiner, sal. and exp.....	2,362 63
Smalley, S. E., examiner, sal. and exp.....	89 29
Hayward, A. H., examiner, sal. and exp.....	1,417 38
Brown, C. L., chief clerk.....	62 50
Emerson, A. R., chief clerk.....	1,437 50
Davidson, I. J., clerk.....	1,200 00
American Express Co., expressage.....	2 03
United States Express Co., expressage.....	5 26
Madison Postoffice, postage.....	907 60
Democrat Printing Co., printing.....	2,366 96
Wisconsin Telephone Co., messages.....	31 15
Dane County Telephone Co., messages.....	2 35
Western Union Telegraph Co., messages.....	9 53
	\$21,672 30

BUREAU OF LABOR STATISTICS.

Beck, J. D., commissioner, sal. and exp.....	\$2,636 31
Hagenah, W. J., deputy commissioner, sal. and exp....	129 85
Lorenz, M. O., deputy commissioner, sal. and exp.....	1,338 06
Peavey, Wm., deputy commissioner.....	125 00
Pietzsch, W. O., clerk.....	1,375 00
Beck, Rena, clerk.....	816 00
Bullock, W. L., extra clerk.....	320 00
Colton, A. L., clerk.....	557 02
Coleman, M. K., extra clerk.....	83 95
Davidson, Hannah, clerk and typewriter.....	810 00
Filby, E. J., clerk.....	250 00
Giese, Harold, clerk.....	30 60
Godfroy, Alice, extra clerk.....	107 30
Hewitt, M. A., extra clerk.....	112 49
Krueger, Alma, extra clerk.....	109 90
Lambeek, A. H., clerk.....	50 00

General Fund Disbursements, 1908.

Lyons, Florence, extra clerk.....	43 27
Lorigan, Anna, extra clerk.....	45 00
Moore, R. S., extra clerk.....	75 28
Mills, L. W., clerk.....	91 00
Osgood, Irene, extra clerk.....	333 00
Richter, C. E., clerk.....	15 83
Stromme, Esther, clerk.....	60 00
Sauthoff, Harry, clerk.....	23 21
Schuetz, Max, clerk.....	23 21
Showalter, Winifred, extra clerk.....	104 71
Tormey, Regina, extra clerk.....	102 12
Tretow, A. C., stenographer.....	895 15
Webster, Leona, extra clerk.....	103 17
Yoshida, Lorena, clerk.....	180 00
Bloom, J. R., asst. factory inspector, sal. and exp.....	1,505 64
Evans, D. D., asst. factory inspector, sal. and exp.....	1,471 12
Kaems, A. L., asst. factory inspector, sal. and exp.....	1,641 57
Kremer, C. J., bakery inspector, sal. and exp.....	1,603 98
Kunz, Edessa, asst. factory inspector, sal. and exp.....	139 74
Lehnhoff, Aug., asst. factory inspector, sal. and exp.....	1,371 81
Lockney, I. L., asst. factory inspector, sal. and exp.....	411 76
Norris, J. A., asst. factory inspector, sal. and exp.....	1,426 78
Osgood, Irene, special agent, sal. and exp.....	500 00
Peterson, H. P., asst. factory inspector, sal. and exp.....	1,881 44
Porter, C. S., asst. factory inspector, sal. and exp.....	1,532 60
Purdue, Rosa, asst. factory inspector, sal. and exp.....	990 71
Peavey, Wm., asst. factory inspector, sal. and exp.....	539 50
Straub, Wm., asst. factory inspector, sal. and exp.....	1,372 67
Vallier, J. E., factory inspector, sal. and exp.....	1,624 02
Walby, Thos., asst. factory inspector, sal. and exp.....	1,816 29
Wittenberg, D., Jr., asst. factory inspector, sal. and exp.....	540 84
Bahr, W. A., supt. free employment, office, Milwaukee, sal. and exp.....	1,237 57
McMullen, T. A., supt. free employment office, La Crosse, salary.....	1,200 00
Penn, G. F., supt. free employment office, Superior, salary.....	1,200 00
Schreiber, Henry, supt. free employment office, Osh- kosh, salary.....	1,200 00
American Express Co., expressage.....	110 83
United States Express Co., expressage.....	144 74
Democrat Printing Co., printing.....	2,226 02
C. & N. W. Ry. Co., freight.....	45 60
C., M. & St. P. Ry. Co., freight.....	5 70
La Crosse Telephone Co., rental.....	24 00
Wisconsin Telephone Co., messages.....	100 70
Western Union Telegraph Co., messages.....	3 25
Madison Postoffice, postage.....	1,008 88
Blinkinstine, S. E., rent.....	650 00
Elliott, L. G., books.....	35 00
Hagenah, W. J., compiling laws.....	250 00
Jarvis, C. W., drayage.....	1 00
Johnson, W. L. A., book.....	10 00
Mahaney, C. J., drayage.....	3 00
Martin, Anna, services.....	120 00

General Fund Disbursements, 1908.

Moseley, J. E., supplies.....	17 64
Mandel Engraving Co., cuts.....	80 00
Clark Engraving Co., cuts.....	5 40
Sperling, T. E., drayage.....	4 25
	\$41,055 51

DAIRY AND FOOD COMMISSIONER.

Emery, J. Q., commissioner, sal. and exp.....	\$2,727 25
Baer, U. S., asst. commissioner, sal. and exp.....	2,542 28
Larson, H. C., 2d asst. commissioner, sal. and exp.....	2,754 51
Fischer, Richard, chemist, sal. and exp.....	2,111 29
Buzzell, F. M., chief food inspector, sal. and exp.....	1,772 55
Klueter, Harry, asst. chemist, sal. and exp.....	1,232 09
Kundert, A. E., asst. chemist, sal. and exp.....	1,689 38
Downing, Fred P., asst. chemist, sal. and exp.....	311 66
Titus, M. E., asst. chemist, sal.....	100 00
Carswell, F. E., cheese factory inspector, sal. and exp.....	2,051 50
Aderhold, E. L., cheese factory inspector, sal. and exp.....	2,093 43
Cannon, J. D., cheese factory inspector, sal. and exp....	2,095 45
Marty, Fred, cheese factory inspector, sal. and exp.....	1,785 37
Cornelinson, T., creamery inspector, sal. and exp.....	2,239 68
McAdam, Wm., inspector, sal. and exp.....	1,883 44
Larson, P. A., creamery inspector, sal. and exp.....	2,142 07
Van Duser, James, inspector, sal. and exp.....	2,053 70
Scott, W. F., inspector, sal. and exp.....	1,620 93
Norton, F. Q., secretary.....	1,200 00
Thomas, E. D., stenographer.....	900 00
Gettle, L. E., legal services.....	413 62
Olin, J. M., legal services.....	543 05
Bancroft, L. H., legal services.....	15 00
Jenks, Aldro, legal services.....	40 00
Postal Telegraph Co., messages.....	25
Western Union Telegraph Co., messages.....	6 41
Wisconsin Telephone Co., messages.....	71 75
Dane County Telephone Co., messages.....	1 05
United States Express Co., expressage.....	77 48
American Express Co., expressage.....	215 29
Democrat Printing Co., printing.....	3,580 03
Madison Postoffice, postage.....	1,611 76
C. & N. W. Ry. Co., freight.....	1 56
Jarvis, C. W., drayage.....	9 75
Hinrichs Dry Goods Co., supplies.....	6 60
Menges Pharmacies, supplies.....	50 50
Wisconsin Dairy Supply Co., supplies.....	10 30
Spiegel, The A. Co., supplies.....	20 00
Creamery Package Mfg. Co., supplies.....	6 00
Moseley, J. E., supplies.....	24 75
New Ulm Roller Mills, supplies.....	5 60
Haswell Furniture Co., supplies.....	6 00
Cornish, Curtis & Green Mfg. Co., supplies.....	9 75
Williams, Edw., supplies.....	3 40
Sumner, Edw., supplies.....	2 90
Sargent, E. H., & Co., supplies.....	225 44

General Fund Disbursements, 1908.

Conklin & Sons, supplies.....	18 38
Zehnter, Julius, Co., supplies.....	50
State Insurance Fund, premiums.....	6 62
	<hr/>
	\$42,290 37

SUPREME COURT.

Cassoday, J. B., chief justice.....	\$2,500 00
Dodge, J. E., justice.....	6,000 00
Timlin, W. H., justice.....	6,000 00
Kerwin, J. C., justice.....	6,000 00
Winslow, J. B., justice.....	6,000 00
Marshall, R. D., justice.....	5,500 00
Siebecke, R. G., justice.....	6,000 00
Bashford, R. M., justice.....	2,500 00
Kellogg, Clarence, clerk, fees.....	1,161 75
Conover, F. K., reporter.....	4,000 00
Arthur, F. W., asst. reporter.....	2,000 00
Coleman, Thomas, janitor.....	820 00
Beyler, C. H., court crier, fees and sal.....	1,078 00
Ferris, G. M., stenographer.....	650 00
Kershaw, Kate, stenographer.....	1,200 00
Liess, Hilbert, stenographer.....	1,200 00
Law, E. M., stenographer.....	1,200 00
McLeod, A. A., stenographer.....	1,200 00
Nelson, T. P., stenographer.....	1,200 00
Winslow, Horatio, stenographer.....	1,200 00
Hughes, A. J., stenographer.....	550 00
Lamb, C. F., indexing.....	1,000 00
Madison Postoffice, postage.....	280 48
Western Union Telegraph Co., messages.....	12 00
Democrat Printing Co., printing.....	523 03
	<hr/>
	\$59,775 26

STATE LAW LIBRARY.

Glazier, G. G., librarian, sal. and exp.....	\$2,652 78
Orvis, W. H., asst. librarian.....	1,798 00
Van Wagener, J. H., janitor.....	803 00
Imhoff, Harriett, indexer.....	595 00
Langdon, Vera, stenographer.....	245 00
United States Express Co., expressage.....	82 07
American Express Co., expressage.....	62 02
Madison Postoffice, postage.....	46 00
Democrat Printing Co., printing.....	288 96
Western Union Telegraph Co., messages.....	40
C. & N. W. Ry. Co., freight.....	14 78
Jarvis, C. W., drayage.....	1 25
Nicodemus, R. C., premium on bond.....	25 00
Library Bureau, index.....	265 00
American Law Book Co., books.....	65 00
Cary, C. P., books.....	15 00
Callaghan & Co., books.....	2,530 18
Carswell Co., books.....	1,620 03
Shepard, Frank, Co., books.....	121 50

General Fund Disbursements, 1908.

Statute Law Book Co., books.....	34 55
Boston Book Co., books.....	77 50
Darvill, F. T., books.....	25 00
Orvis, W. H., books.....	15 67
American Book Co., books.....	1 80
Hansell, F. K., & Co., books.....	3 15
Stevens & Haynes, books.....	17 50
McKenney, J. H., books.....	2 00
New Jersey Law Journal Pub. Co., books.....	103 00
Chase, A. H., books.....	13 00
	\$11,530 14

CIRCUIT COURTS.

Judges:

Belden, E. B., 1st circuit.....	\$4,700 00
Halsey, L. W., 2d circuit.....	5,000 00
Williams, O. T., 2d circuit.....	4,400 00
Ludwig, J. C., 2d circuit.....	5,000 00
Tarrant, W. D., 2d circuit.....	5,000 00
Turner, W. J., 2d circuit.....	833 33
Burnell, G. W., 3d circuit.....	4,400 00
Kirwan, Michael, 4th circuit.....	4,400 00
Clementson, Geo., 5th circuit.....	5,000 00
Fruit, J. J., 6th circuit.....	5,000 00
Webb, C. M., 7th circuit.....	4,400 00
Helms, E. W., 8th circuit.....	4,400 00
Stevens, E. R., 9th circuit.....	4,400 00
Goodland, John, 10th circuit.....	4,400 00
Vinje, A. J., 11th circuit.....	5,000 00
Grimm, Geo., 12th circuit.....	5,000 00
Lueck, M. L., 13th circuit.....	5,000 00
Hastings, S. D., 14th circuit.....	4,700 00
Parish, J. K., 15th circuit.....	5,000 00
Silverthorn, W. C., 16th circuit.....	4,400 00
O'Neill, James, 17th circuit.....	4,400 00
Fowler, C. A., 18th circuit.....	4,400 00

Reporters:

Welch, C. H., 1st circuit.....	\$2,448 88
Burke, Richard, 2d circuit.....	2,326 66
Porter, C. G., 2d circuit.....	2,126 66
Buckley, W. J., 2d circuit.....	2,326 66
Goodwin, H. D., 2d circuit.....	2,326 66
Carney, J. M., 2d circuit.....	380 65
Kimball, W. C., 3d circuit.....	2,498 88
Bush, H. A., 4th circuit.....	2,518 88
Morse, E. J., 5th circuit.....	1,600 00
Orton, Chas., 5th circuit.....	1,052 21
Evers, W. A., 6th circuit.....	1,133 33
Harrison, Alfred, 6th circuit.....	1,200 00
Morse, R. W., 7th circuit.....	2,775 55
Cross, C. A., 8th circuit.....	2,948 88
Smith, E. H., 9th circuit.....	2,594 25
Bradford, F. S., 10th circuit.....	2,368 88
Hile, J. R., 11th circuit.....	2,728 88

General Fund Disbursements, 1908.

Grant, F. C., 12th circuit.....	2,458 88
Sawyer, J. H., 13th circuit.....	2,788 88
Parkes, J. T., 14th circuit.....	2,540 00
Neander, V. C., 15th circuit.....	2,333 33
Hart, Geo., 16th circuit.....	2,948 88
Calway, F. D., 17th circuit.....	2,673 88
Park, E. S., 18th circuit.....	2,668 88
	\$153,001 97

CIVIL SERVICE COMMISSION.

Cunningham, T. J., commissioner, sal. and exp.....	\$1,484 58
Gaffron, Otto, commissioner, sal. and exp.....	1,071 16
Buell, C. E., commissioner, sal. and exp.....	786 40
Doty, F. E., secretary, sal. and exp.....	2,605 97
Sexton, J. M., chief clerk.....	37 50
Fawcett, F. L., chief clerk, sal. and exp.....	874 39
Bewoold, E. J., services.....	17 00
Breitkreutz, I. M., clerk.....	30 00
Dewey, J. I., expense.....	10 04
Fawcett, F. L., examiner.....	100 00
Greig, C. B., stenographer.....	829 00
Huggins, Carrie, clerk.....	13 80
Johnson, P. H., services.....	2 27
Kloster, W. E., clerk.....	6 37
Knight, H. S., clerk.....	1,119 10
McIver, Mary, clerk.....	96 50
McGuan, C., stenographer.....	22 50
Roump, Alma, services.....	2 75
Sauthoff, Harry, clerk.....	102 50
Spooner, L. E., expense.....	2 98
Schram, P. H., clerk.....	41 65
Snyder, G. F., exp.....	2 65
Williams, E. L.....	1 10
Yates, B., clerk.....	10 00
Sundry persons, local examinations.....	1,393 85
Chronicle Co., advertising.....	3 60
Democrat Printing Co., advertising.....	2 85
Evening Telegram Co., advertising.....	1 80
Evening Wisconsin Co., advertising.....	30
Germania Herald Assn., advertising.....	1 00
Herald Advertiser, advertising.....	1 10
Journal Co., The, advertising.....	1 10
La Crosse Chronicle, advertising.....	60
Milwaukee Free Press, advertising.....	16 80
Monroe County Democrat, advertising.....	1 30
Milwaukee Sentinel, advertising.....	1 12
News Publishing Co., advertising.....	4 35
State Journal Printing Co., advertising.....	2 16
Telegram Publishing Co., advertising.....	3 75
Waukesha Freeman, advertising.....	70
Waukesha Dispatch, advertising.....	50
American Express Co., expressage.....	87 10
United States Express Co., expressage.....	31 63

General Fund Disbursements, 1908.

Democrat Printing Co., printing.....	445 02
Dane County Telephone Co., messages.....	1 95
Wisconsin Telephone Co., messages.....	106 20
Western Union Telegraph Co., messages.....	34 71
Postal Telegraph Co., messages.....	65
Madison Postoffice, box rent.....	6 00
National Civil Service Reform League, sub.....	6 00
	\$11,426 35

BOARD OF HEALTH.

Harner, C. A., secretary, sal. and exp.....	\$3,041 24
Meilike, H. A., expenses.....	42 24
Hayes, E. S., expenses.....	151 12
Spencer, L. E., expenses.....	81 85
Whyte, W. F., expenses.....	108 45
Sutherland, Q. O., expenses.....	93 39
Mayer, L. P., expenses.....	46 48
Hutchcroft, L. W., chief clerk, sal. and exp.....	1,479 20
Walter, A. A., stenographer.....	780 00
Wolf, May, clerk.....	620 00
Anderson, Alma, clerk.....	560 00
Pfister, Edna, clerk.....	530 20
Vaughan, Lulu, clerk.....	357 34
Warner, Winnie, clerk.....	280 00
Democrat Printing Co., printing.....	3,804 78
Madison Postoffice, postage.....	1,910 00
Wisconsin Telephone Co., messages.....	13 60
Dane County Telephone Co., messages.....	5 40
Western Union Telegraph Co., messages.....	19 73
Postal Telegraph Co., messages.....	1 26
American Express Co., expressage.....	284 85
United States Express Co., expressage.....	319 03
State Journal Printing Co., publishing.....	50 40
Lea Bros. & Co., subscription.....	35 00
Elliott Publishing Co., subscription.....	5 00
American Statistical Association, subscription.....	4 00
American Medical Society, subscription.....	5 00
Charities & Commons, subscription.....	2 00
Bracken, H. M., dues.....	10 00
A. P. H. Association, dues.....	5 00
Tomkins, E. C., supplies.....	7 00
Felton, A. P., supplies.....	1 75
Kernan Paper Co., supplies.....	42 43
Moseley, J. E., supplies.....	105 95
Parsons Printing & Stationery Co., supplies.....	13 45
Haswell Furniture Co., supplies.....	638 48
Scarborough, The, Co., supplies.....	2 00
Bible, G. E., drayage.....	19 75
Polk & Co., R. L., directory.....	4 00
Burroughs Adding Machine Co., adding machine.....	162 12
	\$15,643 49

General Fund Disbursements, 1908.

STATE VETERINARIAN AND LIVE STOCK SANITARY BOARD.

Roberts, E. D., veterinarian, sal. and exp.....	\$3,541 49
Clark, D. B., asst. veterinarian, sal. and exp.....	3,470 25
True, J. M., secretary.....	292 55
Ravenal, M. P., per diem and exp.....	15 00
Russell, H. L., per diem and exp.....	37 55
Wylie, George, per diem and exp.....	341 56
Fisher, G. U., per diem and exp.....	577 48
McKerrow, George, per diem and exp.....	37 70
Assisting:	
Clark, B. L.	14 00
Burnham, F. E.	39 65
Haggerty, A. L.	48 00
Caugill, D. L.	14 00
Morton, V. P.	16 00
Zimprich, B. J.	14 00
Culham, David	15 00
Hart, L. G.	20 50
Lee, J. D.	14 00
Edwards, Wm.	15 00
Downing, M. W.	451 60
Smith & Deadman	95 90
Wright, A. L.	34 00
Parker, B. R.	35 00
Jargo, J. N.	42 00
Forge, L. A.	52 00
Collins, S. J.	19 22
Leach, O. W.	67 00
Bleecker, A. B.	44 50
Pink, J. J.	14 00
Warsinski, Fred	20 00
Unertl, J. T.	21 00
McCullough, E. A.	14 00
Raub, J. F.	14 30
Holmes, B. F.	15 50
Murphy, D. E.	14 00
Clark, W. G.	27 50
Evans, C. E.	7 00
Hartwig, A. H.	40 25
Helm, L. P.	32 00
Eleason, O. H.	7 00
Hill, G. C.	64 00
Johnson, O. N.	7 00
C. & N. W. Ry. Co., freight.....	18 25
State Board of Agriculture, ½ expense.....	15 75
U. S. Express Co., expressage.....	4 80
American Express Co., expressage.....	1 80
Madison Postoffice, postage.....	10 00
Democrat Printing Co., printing.....	88 73
Western Union Telegraph Co., messages.....	4 58
Brown, H. S., supplies.....	9 00

 \$9,815 41

General Fund Disbursements, 1908.

Diseased Animals Slaughtered:

Albright, C.	\$28 44	Baxter, A.	12 66
Adamson, C. F.	572 44	Bernan, F.	351 53
Albeck, Mary S.	178 21	Bouer, Ed.	58 67
Allis, F. W.	1,500 04	Behnut, W.	20 77
Anderson, Jno. W.	35 10	Burmeister, Geo.	27 78
Atkinson, Allie A.	124 44	Beemer, W. F.	75 77
Anderson, O. S.	55 99	Bolstad, Jno.	54 00
Anderson, Ole	122 22	Boyd, J. J.	30 00
Alm, P. P.	52 44	Benson, Gus	22 66
Austermann, Frank.	90 66	Bork, Frank	43 77
Atkinson, Jos.	160 00	Bargman, Ed.	126 00
Affholder, C.	19 11	Berg, A. B.	20 00
Adams, Hess	96 90	Besserdich, Chas.	20 44
Anderson, Christian ...	42 00	Braun, Alfred	62 00
Anthes, Henry	66 66	Barmon, T. J.	65 55
Anderson, O. J.	33 33	Brigham, J. I.	28 63
Anderson, Geo.	28 88	Christenson, Anton.	310 76
Albreck, Mary L.	99 33	Carlson, Anton.	50 66
Burback, Fred	20 83	Carlegaard, H.	249 32
Bissell, G. E.	33 33	Craig, David.	190 22
Burns & Burleton.	43 67	Christenson, M.	33 34
Burns Bros.	120 44	Corning, H. L.	35 99
Baird, L. A.	873 95	Cushman, O. C.	35 32
Bouring, Wm. I.	25 55	Cartledge, Fred	23 78
Brandt, John.	27 77	Crook, Robt.	180 66
Besserdich, Chas.	83 54	Coxe, W. M.	113 10
Burton, W. E.	23 78	Carpenter, W. S.	20 33
Brady, Andrew.	104 44	Coxe, J. C.	26 22
Brown, Harvey N.	43 33	Crosswaite, Jno.	24 00
Borscheimer, Anton.	22 22	Christenson, C.	10 88
Birmkott, Adolph.	103 20	Cowles & White.	60 23
Bauer, Frank	113 31	Crosswaite, Jas. M. ...	125 32
Bloodgood & Coxe.	121 33	Connor, Mary	26 00
Bussey, W. G. E.	187 98	Crabtree, Sarah	43 33
Birgemann, Jno.	52 22	Craig, B. W.	93 11
Bullock, H. J.	22 22	Champion, H. J.	28 63
Baker, Richard.	76 66	Cable, J. A.	54 44
Billings, Albert.	539 20	Crandall, W. T.	22 22
Burns, P.	51 56	Conlin, John.	23 33
Brach, Gust	632 22	Cramer, Mrs. W. A. ...	33 33
Barker, L. B.	21 55	Cleveland, Geo.	18 88
Busch, Wm.	17 77	Chenous, L. P.	30 22
Blood, J.	353 10	Carlsgaard, J. A.	65 11
Broderick, Jim	20 00	Daniels, J. A.	28 44
Beach, Z. P.	27 77	Dwyer, T. E.	25 33
Blanke, F. F.	27 11	Dirks, A. F.	12 66
Bullen, Maurice	81 11	Dorman, L. S.	66 66
Beale, John	119 33	Dettwiler, Ed.	115 66
Braun, Adolph	33 33	Dornbrook, Chris.	65 66
Bryant, F. T.	47 11	Dumke, Albert	24 88
Bellett, Jno., & Son. ...	91 11	Dennis, Geo. W.	26 66
Borge, Wm.	46 00	DeWolf, M.	27 33
Bellett, Jas.	98 66	Dennis, W. L.	20 44
Bleuer, Chris.	63 33	Dutcher, Ed.	26 66
Baird, Wm. G.	29 55	Davis, M. L.	82 44

General Fund Disbursements, 1908.

Dunbar Bros.....	66 22	Griswold, H. D.....	32 22
Dingeldin, H.....	244 22	Gunderlach, Carl.....	66 88
Dove, E. A.....	27 77	Gundy, A. T.....	33 33
Dettweiler, A. J.....	30 00	Gloeckler, Theo.....	21 11
Dudley, W. J.....	26 66	Gates, A. L.....	56 66
Deist, J. N.....	99 34	Greenwood, C. F.....	247 97
Dennerlein, S.....	28 83	Hewitt, W. P.....	466 11
Dittwiler, Ed.....	31 00	Holm, John.....	212 86
Dixon, J. J.....	91 78	Hultner, Chas.....	91 32
Erickson, Lawrits.....	22 00	Hitebrugge, Peter.....	94 65
Eken Bros.....	709 04	Hamlyn, Wm. H.....	169 75
Ellis, W. B.....	396 89	Hunter, Chas.....	225 54
Elvermann, Ben.....	83 22	Hill, Hallie L.....	12 23
Edgerton, D. P.....	46 22	Hoyt, Henry.....	87 76
Eckstein, Aug.....	56 00	Huebner, Fred.....	59 10
Elliott, Chas.....	30 00	Hanson, Mrs. Bertha..	33 33
Everson, Even.....	111 10	Heil, Louis.....	31 11
Fischer, J. H.....	30 64	Hawes, Frank.....	108 78
Fintel, L. & A.....	116 22	Harvey, E. L.....	121 56
Fleming, Bruce T.....	309 78	Huebner, A. E.....	75 34
Ferris, L. S.....	23 33	Harland, Geo.....	26 44
Fleming, Chas.....	61 32	Henneberry, Theo.....	56 22
Fargo, F. B.....	32 88	Hustad, Ole.....	83 10
Fardy, Jas.....	248 00	Hunter, Est. A. B....	579 00
Foster, Asa.....	24 11	Heider, H. W.....	51 77
Foss, A. R.....	25 10	Hanson, Albert.....	149 54
Flint Bros.....	125 54	Hoffman Bros.....	30 88
Farrell, Jas.....	30 66	Heisig, Robt.....	14 00
Folkeldal, Ole.....	27 55	Harm, Chas. L.....	68 66
Fuller, E. P.....	64 88	Hoepker, A.....	290 89
Flint, Oliver.....	47 77	Hull, C. L.....	116 83
Flint, Geo.....	28 66	Hoepker, H.....	17 33
Foster, W. S.....	13 54	Hughes, Wm.....	26 22
Gamper, John.....	145 10	Jauser, J. E.....	404 30
Graff, J. G.....	30 66	Height, Jo.....	67 77
Greve, R. H.....	181 98	Holscher, Albert.....	110 22
Green, F. E.....	18 88	Height, Emil.....	35 33
Gautes, W. R.....	210 64	Halderson, J. M.....	55 54
Gaunke, Aug.....	20 00	Hahn, J. J.....	27 78
Garvens Bros.....	645 82	Hotton, Wm.....	21 11
Gilbert, J., & Son....	220 24	Handschin, J. H.....	33 33
Gaskell, Chas.....	14 88	Harrison, Thirley....	26 66
Gortsch Bros.....	559 54	Hobcamp, Wm.....	54 88
Goodman, Ed.....	31 78	Heried, Maria.....	143 55
Gilbertson, Mrs. S....	16 66	Helmke, R. H.....	19 11
Gessert, Fred.....	33 33	Haight, J. I.....	357 55
Garlon, Jos.....	84 44	Have, W. S.....	37 77
Grove Bros.....	33 33	Haight, Hull & Me-	
Gilman, Henry.....	81 32	Gowan.....	420 22
Griswold, H. W.....	30 66	Hiney, Jos.....	41 77
Gould Bros.....	128 24	Hoef, D.....	25 11
Grinalach, Paul.....	31 77	Huber, Ulrich.....	500 00
Garvin, Perry.....	20 00	Hall, G. W. H.....	117 33
Gromstad.....	21 11	Huber, E. S.....	194 44
Gilbert, Jno. & Son....	126 66	Heider, H. C.....	184 76

General Fund Disbursements, 1908.

Ihle, Peter.....	19 55	Krattley, Jno.....	27 11
Jove, A. H.....	31 11	Klenever, Henry.....	114 22
Jens, H. L.....	32 22	Lee, Peter.....	38 22
Johnson, M. O.....	92 88	Lange, Carl.....	32 22
Johnson, Nim.....	100 00	Lund, N. P.....	28 88
Jones, Wm. M.....	33 33	Lealing, M.....	33 33
Johnson, Carl.....	26 22	Laskie, Geo.....	83 22
Jenson, Othar.....	26 22	Lowe, Moses J.....	24 00
Jacobson, And.	22 22	Ludington, F.....	60 22
Jensen, R.....	155 55	Ludtke, Will.....	26 66
Jens, H. L.....	559 32	Lewis, E. H.....	51 11
Joslin, Ed.....	30 00	Lemler, Stephen.....	29 33
Jacobs, Fred.....	199 34	Laubenstein, Geo.....	129 77
Johnson, A. M.....	43 22	Lyman, C. A.....	44 44
Johnson, Nels.....	77 77	Liebakken, Oscar.....	28 00
Johnson, L. P.....	21 11	Loveland, T. K.....	153 24
Jarvis, Jno.....	26 66	Love, J. S.....	65 55
Johnson, A. T.....	15 55	Lobdell, E. L.....	72 66
Johnson, Gust.....	30 22	Lemcke, Wm.....	50 44
Jostad, L. A.....	56 66	Lembird, Robt.....	24 66
Johnson, H. C.....	94 13	Lemke, Albert.....	553 48
Jensen, R.....	95 33	Ludke, B. F.....	25 66
Johnson Lbr. Co.....	233 33	Lorenz, P. A.....	128 00
Jacobson, H. & J.....	81 33	McNulty, Jas.....	454 97
Kitelson, A.....	26 22	Miller, Ben.....	131 54
Kripner, W. F.....	33 33	Moll, Theodore.....	33 33
Keimerson, Wm.....	21 10	Malish, Leo.....	42 44
Kirchoffer, G. H.....	182 90	Mills, Howard.....	136 67
Kuener, G. M.....	26 88	Morrissey & Son, P....	20 00
Knutson, B.....	29 33	Martin, W. J.....	33 33
Kofford, H.....	60 66	Merry, Wm. J.....	92 89
Knutson, H. B.....	100 00	Marquardt, Frank....	20 66
Knutson, B.....	62 44	Mickelson, Martin ..	47 33
Kahle, Louis.....	30 66	Marty, J. C.....	63 66
Klein, Peter.....	16 67	Marrow, Jos.....	18 00
Kull, Grover.....	11 78	Millis, H. E.....	41 11
Kieper, Henry	41 99	Millis, H. E.....	53 33
Keefe, Thos.....	117 12	Mucklestone, A.....	98 00
Kirkhoff, Ben.....	165 98	Mason, P. C.....	90 00
Koepke, Wm.....	24 44	McAdam, Art.....	70 22
Koepke, Jno. C.....	230 44	Morris, J. L.....	51 78
Kavanaugh, E.....	26 66	Mitten, John.....	40 67
Kofer, Wm.....	23 77	Moran, J. H.....	26 10
Kussman, E.....	53 66	Moore, Chas.....	126 87
Keasaw, Chas.....	21 77	Mullaney, C. A.....	33 33
Kuel, C. A.....	26 66	Maiacle, A. H.....	32 22
Knuer, Fred.....	531 10	Meyer, Albert.....	104 88
Kaste, Chas.....	131 33	Mason, I. C.....	28 22
Krerip Bros.....	316 90	Marty, Chris.....	94 88
Krippurs, W. F.....	63 66	Meyer, A. F.....	18 44
Kuettel, M.....	640 77	Monlieth Bros.....	24 66
Korrison, C.....	24 44	Myrick, M. O.....	60 00
Kramer, Aug.....	34 66	Mielke, J. C.....	39 33
Krippner, O. A.....	210 22	Martin, Geo.....	86 66
Koeseaman, Chas.....	31 11	Montague, C. R.....	27 11

General Fund Disbursements, 1908.

McLean, F. J.....	23 33	Presscott, Wm.....	13 77
March, Aug.....	29 55	Penniston, W. J.....	82 00
Morton, S. A.....	61 33	Palmer, A. G.....	167 33
Meyer, Paul.....	66 00	Parker, Jas. V.....	22 22
Mueller, J. H.....	25 55	Pederson, H. D.....	33 33
McDonald, Frank.....	22 22	Perry, Robt.....	33 33
Morton, G. O.....	127 10	Philpson, O. C.....	60 22
Morrow, John.....	16 00	Quale Bros.....	504 00
Mehling, John.....	22 66	Roalkoam, Halvord ...	83 33
Marshall, A. C.....	21 11	Rasmussen, P. J....	20 00
Meyer, Richard.....	26 66	Ramsey, W. H.....	23 33
Naslund, E.....	30 44	Ryan, Catherine.....	66 67
Nelson, A. L.....	255 08	Ryan, James.....	65 67
Nelson, John.....	307 55	Rockwell, Le Grand...	809 59
Nelson, Christian.....	22 66	Radtke, Rudolph.....	64 88
Nowatsky, Jno.....	52 44	Rasmussen, C. R....	56 66
Nuttelmann, A.....	129 16	Roach, John.....	24 32
Nuttelmann, Fred....	51 11	Rockwell, R.....	6 00
Norbe, Ole.....	21 10	Runde, Mrs. Henry....	30 00
Newman, F. E.....	24 00	Rauker, Mrs. E.....	301 52
Nelson, Nels L.....	60 88	Raisune, E. O.....	436 40
Nelson, L. L.....	88 00	Rowlands R. W.....	33 33
Niemann, A.....	124 66	Rieland, N.....	20 00
Newberg, N. O.....	83 55	Raht, John Jr.....	31 78
Nowock, Bart.....	20 00	Rhode, Fred.....	52 22
Nelson, S. P.....	31 11	Rhodes, E.....	113 56
Olson, Isaac.....	29 55	Runde, Mrs. C.....	22 88
Olson, Mrs. Martin...	25 00	Runde, Aug.....	61 55
Olson, Armand.....	21 33	Recknagle, Louis...	24 44
Olson, C. O.....	82 44	Runde, Frank.....	26 55
Olson, Gilbert.....	19 11	Roberts, Fred.....	17 33
Olson, H. C.....	48 44	Ritter, Chas.....	26 66
Olson, Gust.....	11 11	Ruettin, Theo.....	532 88
O'Leary, Wm.....	100 12	Rodnick, J. H.....	23 33
Olson, W. B.....	27 77	Royce & Main.....	71 11
Oates, E. E.....	40 33	Rhoda, Albert.....	55 44
Ogden, J. A.....	46 66	Runde, Mrs. Henry....	363 77
Olson, Mrs. Anna T...	17 77	Smith, Will.....	110 33
Olson, Isaac.....	33 33	Santas, Eddie.....	30 00
Porter, R. L.....	384 88	Schmidt, Adam.....	96 22
Penshorn, Mrs. F.....	64 44	Schneider, H. F.....	20 66
Pitts, Levi.....	215 56	Sorenson, Nels.....	347 31
Pierce, I. A.....	84 44	Stordock Bros.....	200 00
Pinard, Eugene.....	33 34	Salmon, John.....	20 00
Purdy, P. L.....	25 12	Stauffacher, L. B....	29 56
Penberthy, Ernest....	83 76	Smith, Ralph.....	10 44
Popp, Bernard.....	583 33	Smith, H. C.....	28 88
Pfuehler, Aug.....	29 45	Schneider, Chas. A...	33 33
Pierce, T. W.....	128 86	Schroedl, Frank.....	225 34
Parman, E. A.....	100 77	Swan, Frank.....	249 78
Palmer, A. G.....	418 48	Smith, Fred.....	180 88
Patton, T. J.....	84 88	Smith, T. C.....	16 88
Parish, Bert.....	65 33	Shetter, Frank.....	26 22
Prideaux, E. C.....	27 77	Sugden, O. J.....	24 67
Patchen, G. L.....	100 68	Shinek, Frank.....	62 66
Price, E. J.....	91 11	Salsburg, Louis.....	25 55

General Fund Disbursements, 1908.

Sweeney, J. D.....	29 33	Tobin Bros.....	118 22
Seaborn, G. R.....	92 22	Tess, Chas.....	25 77
Skinner, H. J.....	15 11	Tucker, J. J.....	30 00
Searl, W. A.....	53 11	Taylor, E. W.....	28 88
Sonnenburg, E. C.....	20 00	Torgerson, N. S.....	18 44
Stephenson, Isaac.....	358 18	Travis, G. T.....	273 52
Sorenson Bros.....	180 20	Thich, Wm.....	20 66
Sullivan, W. H.....	24 44	Thompson, T. H.....	25 55
Simon, C. C.....	92 44	Taft, E. J.....	20 00
Simmond, L.....	68 43	Tittlemore, J. N.....	344 42
Standemeyer, Geo.....	33 33	Usher, J. M.....	28 88
Smith, E. C.....	49 56	Uvass, John.....	30 00
Smith, H. F.....	18 22	Voght, Otis.....	137 77
Schuble, Henry.....	52 00	Voss, Gus.....	33 33
Scott, H. C.....	21 11	Vinger, Theo.....	54 88
Stroupe, G. W.....	24 00	Vinger, Gus.....	94 44
Siggeleow, Geo.....	30 00	Voland, W.....	32 00
Sheriff Bros.....	21 11	Wolff, Robt.....	161 10
Siggeleow, H. C.....	16 66	Ward, C. E.....	43 34
Scheffel, Gust.....	74 44	Wodke, A. W.....	327 33
Strey, Gus.....	264 00	Woolever, Jno.....	65 16
Sargent, H. F.....	69 55	Wis. Consistory Home	
Schnyder, Jos.....	27 77	Assn.	70 66
Stephens, Ed.....	28 66	Wells, M. L.....	296 66
Scott, J. W.....	49 33	Whitehead, R. D....	33 33
Swan, Geo. E.....	263 33	Woolridge, J. S.....	26 66
Sayre, G. O.....	28 88	Welch, F. W. F.....	78 66
Stockman, Wm.....	47 78	Whalen, Jno.....	33 22
Steiner, F. C.....	26 66	Winn, Henry.....	303 41
Smith, C. E.....	30 44	Winne, H. D.....	49 11
Schautz, J. C.....	131 32	White, M. H.....	28 22
Strand, Jacob.....	107 10	Weed, G. W.....	864 22
Schautz, Otto.....	47 38	Whitmore, Fred.....	67 78
Stordock Bros.....	297 33	Wickem, M.....	76 22
Strand, Samuel.....	80 88	Williams, J. H.....	30 66
Sommer, Robt.....	75 56	Weaver, Geo.....	44 44
Struensee, G.....	106 22	Whitmore, Ruel.....	283 12
Schultz, Otto.....	29 78	Wiegel, Jos.....	33 33
Sheve, I.....	49 34	Walbrand, Wm.....	82 46
Schroeder, Aug.....	28 22	Wilber, Bert.....	442 86
Sayers, F. M.....	25 78	Walters, And.....	324 00
Tillema, Dow.....	21 55	Wakefield Bros.....	149 10
Taylor, L. Bruce.....	154 00	Westby, Ole.....	26 66
Taus, John.....	28 88	Williams, John.....	32 22
Taylor, C. J.....	63 10	Whitney, Frank.....	43 55
Taylor, Ora.....	486 24	Wall, G. O.....	25 11
Thompson, Andrew....	184 78	Wahls, Louis.....	18 44
Thompson, Nels.....	46 66	Yorgensen, A. C.....	62 88
Thorvaldson, M.....	53 33	Zenz, Henry.....	58 88
Timmermann, H.....	23 33	Zimmerli, Otto.....	33 33
Tower, Geo. E.....	76 66	Ziegler, Wm. A.....	379 98
Thorne, C. M.....	26 66	Zimmerman, Wm.....	24 22
Trewyn, J. W.....	50 00	Zentzius, Paul.....	14 44
Trautvern, Geo. P....	1,076 22	Zimmerman, H. A....	30 00
Taus, John.....	29 44		

\$55,716 16

General Fund Disbursements, 1908.

STATE TREASURY AGENT.

Pollock, Edw., fees & sal.....	\$2,590 08
Madison, P. O., postage.....	36 00
Democrat Printing Co., printing.....	21 04
Wisconsin Telephone Co., messages.....	30 50
Special Agents:	
Voth, Albert	\$2 00
Weaver, Wm.....	7 50
Oswald, J. J.....	448 50
Dodge, S. T.....	491 50
Williams, G. D.....	123 50
Calder, Thos.....	20 50
Shong, F. R.....	65 50
Lueps, W. G.....	19 00
Fleming, Benj.....	22 50
Simpson, H.....	15 00
Kibbe, A. R.....	2 00
Baker, A. P.....	40 50
Snyder, H.....	15 00
Gerwing, A. F.....	7 50
Gross, Louis.....	56 00
Kleeber, L.....	102 00
Pollock, Burne	40 00
Sherman, P. G.....	6 50
Baltzer, M. E.....	40 00
Haffa, J. E.....	2 00
Monahan, J. F.....	23 00
Dalton, J. W.....	38 00
Thirmann, Conrad.....	7 50
Gorman, Thos.....	30 00
Teasdale, Howard	4 50
Johnson, H. C.....	2 00
James, H. D.....	2 00
Elliot, L.....	6 00
McKone, T.....	67 50
Fuller, W. P.....	12 00
Stuart, J. D.....	2 00
Barnett, Archie	4 00
Pollock, Jos.....	157 00
Osborn, C. H.....	4 50
Fiedler, G. F.....	7 50
Levitan, Sol.....	13 00
Zendars, O. W.....	16 00
Selbaugh, A.....	16 50
Boyd, L. C.....	7 50
Risinger, M. E.....	15 00
Burruss, W. G.....	8 00
Thompson, T. J.....	2 00
Millard, P. J.....	9 50
McGillis, J. J.....	4 00
Anderson, A. A.....	7 50
Collins, A. W.....	10 50
Blackly, W. B.....	19 50
Barden, S. W.....	15 00

 \$4,716 12

General Fund Disbursements, 1908.

FISH AND GAME DEPARTMENT.

American Express Co., expressage.....	\$235 53
United States Express Co., expressage.....	174 26
Madison P. O., postage.....	801 28
Wisconsin Telephone Co., messages.....	250 35
Western Union Telegraph Co., messages.....	13 96
Democrat Printing Co., printing.....	3,569 50
C., M. & St. P. Ry. Co., freight.....	17 39
C. & N. W. Ry. Co., freight.....	9 53
Postal Telegraph Co., messages.....	1 71
	\$5,073 51

OIL INSPECTION.

Democrat Printing Co., printing.....	\$147 12
	\$147 12

SUPERINTENDENT OF PUBLIC PROPERTY.

Regular Pay Roll, Section 170, W. S.

Bennett, C. C., superintendent.....	\$2,000 00
Groves, J. W., assistant superintendent.....	1,250 00
Bresce, Levi M., chief clerk.....	1,400 00
Ketchum, L. L., chief engineer.....	1,200 00
Glidden, Arthur M., assistant engineer.....	1,008 60
Lawrence, Anton, assistant engineer.....	990 00
Ketchum, Wesley M., electrician.....	900 00
Ennis, Jos., assistant engineer.....	10 00
Holmes, A. J., assistant engineer.....	833 33
Priest, James, state carpenter.....	1,150 00
Mason, Geo. H., assistant state carpenter.....	900 00
Runnels, S. H., assistant state carpenter.....	870 00
Harrington, Edw., fireman.....	870 00
Beyler, Chas., fireman.....	870 00
Lynaugh, Peter, fireman.....	870 00
Henwood, W. R., painter.....	900 00
Homme, Tolleff O., assistant painter.....	825 00
Glidden, Arthur M., plumber.....	9 05
Kurz, Michael, shipping clerk.....	900 00
Ford, Mathew, police.....	186 00
Matzdorff, Martin, police.....	816 00
Dodge, S. T., police.....	816 00
Lavin, Mathew, police.....	816 00
Cobb, W. H., police.....	816 00
Lafferty, Robt., police.....	816 00
Baas, Stephen C., police.....	816 00
Bancroft, George, police.....	816 00
McCoy, J. B., police.....	630 00
Crampton, Nath. A., night watch.....	816 00
Lyons, John, night watch.....	816 00
Rasmussen, James, elevator operator.....	816 00
Hoffman, John, elevator operator.....	630 00

General Fund Disbursements, 1908.

Ensign, M. L., elevator operator.....	630 00
Oleson, Chas., janitor.....	816 00
Higgins, Frank, janitor.....	816 00
Jensen, K. W., janitor.....	816 00
Elverkrug, Ole O., janitor.....	771 30
Howard, C. C., janitor.....	816 00
Wanamaker, C. H., janitor.....	816 00
Ekern, Even, janitor.....	816 00
Miller, Wm., janitor.....	816 00
Lorsch, John, janitor.....	816 00
Bridge, J. C., janitor.....	816 00
Vail, Frank L., janitor.....	816 00
Arnold, James, janitor.....	10 00
Qualey, R. N., carpet man.....	816 00
Davies, T. J., janitor.....	630 00
Baaken, Lars T., cuspidor cleaner.....	705 00
Comeford, Richard, janitor.....	630 00
Ford, Matthew, janitor.....	630 00
Schemerhorn, John, laborer.....	705 00
Gilbert, J. D., laborer.....	705 00
Prout, Wm., laborer.....	705 00
Davies, T. J., laborer.....	165 00
Doyle, Patrick, laborer.....	705 00
Coulter, Geo., laborer.....	635 00
Peterson, And., laborer.....	705 00
Comeford, Richard, laborer.....	165 00
Ensign, M. L., laborer.....	165 00
Halseth, Emery J., laborer.....	705 00
Marks, Patrick, laborer.....	705 00
Mason, Washington, laborer.....	649 00
Anderson, Erick, laborer.....	705 00
Hart, H. G.....	575 45
Lake, Benjamin.....	120 00
Hughes, John J.....	488 00
De Renzo, Mary, scrub woman.....	526 00
Wiric, Marv, scrub woman.....	526 00
Roberts, Mary, scrub woman.....	526 00
Hagenbacker, Bertha, scrub woman.....	526 00
Starkweather, Lena, scrub woman.....	115 00
Sturdevant, Almeda stenographer.....	345 00
Brieggs, Wm., laborer.....	474 00
Thorsness, Elias, laborer.....	460 00
Gunderson, Christine, scrub woman.....	336 00
Baldwin, Winifred, stenographer.....	15 00

\$52,795 73

Extra Pay Roll, Chapter 419, Laws 1901.

Gussman, Chas., carpenter.....	\$900 00
Hoffman, John, elevator operator.....	186 00
McCoy, J. B., police.....	186 00
Shetter, John, laborer.....	705 00
Kayser, Wm., laborer.....	705 00
Oppel, John, laborer.....	14 65
Hart, H. J., fireman.....	74 20
Lake, Benjamin, laborer.....	6 00

\$2,776 85

General Fund Disbursements, 1908.

Custodian Memorial Hall.

Rood, H. W..... \$1,000 02

*Incidental Expenses Under Section 293, W. S. 1898, and Acts
Amendatory.*

American Eng. Co.....	\$2 00
Accountancy Publishing Co.....	6 25
American Multigraph Sales Co.....	521 20
Austin, A. E., & Co.....	7 50
Art Metal Construction Co.....	434 35
Allen, W. D., Mfg. Co.....	37 49
American Sales Co.....	3 15
American Meter Co.....	50 00
Akel, Abraham.....	41 50
Addressograph Co.....	13 22
Black, H. A.....	39 64
Burrowbridge, Wm.....	1 75
Beaumont, C. H.....	5 00
Business Man's Publishing Co.....	20 00
Buckmaster, J. A.....	1 00
Bunde & Upmeyer Co.....	852 00
Burckham, Wm. G.....	10 00
Burroughs Adding Machine Co.....	817 38
Bird & Stadelmann.....	14 55
Bristol Co.....	346 46
Banks Law Book Publishing Co.....	13 50
Burdick & Murray.....	8 69
Bradstreet Co.....	100 00
Brown, H. H.....	23 50
Conklin & Sons.....	757 39
City of Madison.....	38 89
Cantwell Printing Co.....	122 40
Cooley, C. F.....	419 48
Crosby Steam Gage & Valve Co.....	6 88
C. & N. W. Ry. Co.....	312 95
Capital City Greenhouse.....	211 87
C., M. & St. P. Ry.....	194 08
Capital City Paper Co.....	183 56
Crane & Co.....	2 16
Citador Publishing Co.....	3 00
Cronin, Matt. R.....	4 00
Carpenter, Grant.....	20 00
Crampton, F. F.....	8 33
Consolidated Time Lock Co.....	100 35
Chronicle Co.....	75 00
College Book Store.....	3 60
Drake, Fred L.....	5 00
Democrat Printing Co.....	383 82
Dearborn Drug & Chemical Works.....	165 80
Dane County Telephone Co.....	887 85
Dana, Wm. B., Co.....	284 70
Dun, R. G., & Co.....	50 00
Dow, Jones & Co.....	12 00
Deschamp, Thos.....	1 25
Deane Steam Pump Co.....	1 95

General Fund Disbursements, 1908.

Erickson, Julia	123 35
Eugene, Mary S.....	126 45
Electrical Supply Co.....	705 12
Estabrook, H. P.....	15 00
Electric Appliance Co.....	83 09
Electrical World	3 00
Eastman, J. S.....	11 00
Engineering News	9 05
Evans, T. W., M. D.....	6 25
Eastman, F. R.....	11 00
Edison Business Phonograph Co.....	139 25
Frederickson, A. D. & J. V.....	495 09
Ford, C. F.....	15 75
Fairbanks, Morse & Co.....	16 00
Felton, A. P.....	1 70
Freeman Sons Mfg. Co.....	41 88
Gallagher, John, Co.....	94 50
Grimm's Book Bindery.....	109 75
Gould, Wells & Blackburn Co.....	98 08
Gray, James R.....	6 75
Gilbertson & Anderson.....	6 50
Gamm, W. J.....	21 85
Grant, A. H.....	1 70
Gussman, Chas.	26 00
Gimbel Bros.	187 22
General Electric Co.....	125 00
Hartwig, Ida	181 60
Huels, F. W.....	7 00
Haswell Furniture Co.....	2,734 27
Haak, Wm., Jr.....	11 60
Hering Fred	7 75
Hoyt, S. D.....	27 00
Halbach, Jno. P.....	17 50
Harloff, P. F.....	1 85
Holt, Henry, & Co.....	1 69
Illinois Central R. R. Co.....	8 61
Independent Oil & Grease Co.....	10 00
Jenkins Bros.	3 26
Jarvis, C. W.....	290 50
Joys Bros. Co.....	2 40
Johns, Manville Co.....	20 39
Jonas Bros.	11 99
King & Walker Co.....	49 19
Kroneke Hardware Co.....	85 21
Kernan Paper Co.....	153 76
Knauber Lithograph Co.....	243 46
Kraft, George	11 65
Keeley, Neckerman & Kessenich Co.....	1,014 71
Kaiser Bros.	15 53
Keuffel & Esser Co.....	51 00
Kayser, J. Wm.....	3 75
Knuchell, R. D.....	2 50
Lewis, Hugh	20 00
Lawyers Co-operative Publishing Co.....	4 00
Moseley, James E.....	1,344 59
Meyer, Henrietta	136 65

General Fund Disbursements, 1903.

Mahaney, Chas.	138 00
Mautz Bros.	324 99
Mayers, Andrew A.	95 49
Madison Gas & Electric Co.	204 65
Mueller Co.	41 47
Michie Co.	33 00
McGowan, H. B.	25 00
Mabbs Hydraulic Packing Co.	25 50
Moody Corporation	7 10
Moline Incandescent Lamp Co.	72 50
McPherson, P. B.	21 00
McGraw Publishing Co.	20 00
McCarthy, T. C.	79 83
Macmillan Co.	3 24
Morschauser, W. A.	475 00
Moore, John C., Corporation.	15 75
Multum in Parvo Binding Co.	4 80
Meyer News Service Co.	12 50
Morton, J. P., & Co.	5 00
Milwaukee Type Co.	6 00
Milwaukee Free Press Co.	4 95
Nelson & Polk.	111 23
Newberry & Peper.	141 81
Nelson, O. M.	3 75
National Carbon Co.	13 75
Niedecken, H., Co.	8 04
National Railway Pub. Co.	8 00
Nichol, J. A.	15 00
Owens, Wm.	123 87
Olson, Berger	4 00
Oliver Manufacturing Co.	10 75
Parsons Printing & Stationery Co.	324 05
Parkinson-Marling Lumber Co.	1,152 73
Pyle, James, & Sons.	131 30
Pritzlaff, John, Hardware Co.	81 36
Progressive Age Co.	16 42
Poor's Railway Manual Co.	10 00
Pennsylvania Flexible Metallic Filing Co.	43 79
Piper Bros.	1 30
Polk, R. L., & Co.	60 00
Patton, James E., & Co.	32 25
Reynolds, E. S.	103 00
Remington Typewriter Co.	1,092 85
Railway Critic	2 00
Red Cross Hygienic Co.	30 00
Railway World	9 70
Reed, Adams & Co.	3 00
Rand, McNally Co.	18 40
Ranschberger, Jno., Co.	66 38
Railroad Gazette	5 00
Revell, A. H., & Co.	22 50
Railway Equipment & Publishing Co.	8 50
Romadka Bros. Co.	12 75
Schweinem, Elisabeth	135 80
Smith Premier Typewriter Co.	140 10
Sumner & Morris.	281 09

General Fund Disbursements, 1908.

Schwaab Stamp & Seal Co.....	54 68
State Journal Printing Co.....	22 25
Sater, E. E.....	9 00
Smith & Baumann.....	6 20
Starek Cabinet Mfg. Co.....	23 30
Scheler Bros.	11 21
Stechert, G. E., & Co.....	7 68
Siekert & Baum Sta. Co.....	87 84
Spectator Co.	13 00
Snell, J. H.....	18 00
Street Railway Journal.....	6 50
Small & Stevens.....	2 05
Standard Adding Machine Co.....	10 86
Shenard, Frank, Co.....	3 00
Smith, L. C., & Bro. Typewriter Co.....	181 13
Sargent, E. H. & Co.....	140 00
Siniako Bros.	6 43
Trask, Albertine	130 45
Town, Henry	90 00
Thomas, Polk	18 25
Trainor, Wm.	35 25
Underwood Typewriter Co.....	339 00
Van Deusen, A.	27 50
Wisconsin Telephone Co.....	730 56
Wolff, Kubly & Hirsig.....	157 10
Wayman, Victor	237 27
West Publishing Co.....	59 00
Wall Street Journal.....	15 22
Wright, H. C.....	6 00
Wiley, John, & Sons.....	3 42
Western Electric Co.....	26 44
Wilson Co.	7 00
Western Electric Instrument Co.....	6 50
Wellman, A. W.....	9 75
West, H. H., Co.....	45 00
Wadhams Oil Co.....	16 02
Western Packing & Supply Co.....	14 60

\$25,000 79

Miscellaneous.

American Express Co., expressage.....	\$185 75
United States Express Co., expressage.....	155 09
Democrat Printing Co., printing.....	318 88
Madison Postoffice, postage.....	2,780 40
Wisconsin Telephone Co., messages.....	15 90
Dane County Telephone Co., messages.....	20

\$3,456 22

Paper.

Bouer, E. A., Co.....	\$28,216 13
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Fuel for Capitol.

Cooley, C. F.....	\$27,440 43
Capital City Fuel Co.....	28 00

\$27,468 43

General Fund Disbursements, 1908.

Stationery.

Knauber Lithographing Co.....	\$918 05
Cantwell Printing Co.....	196 45
Moseley, J. E.....	694 19
Diamond Ink Co.....	62 50
Kernan Paper Co.....	59 84
West, H. H., Co.....	177 55
Bouer, E. A., Co.....	79 45
Goodyear Rubber Co.....	56 22
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	\$2,244 25

Chapter 428, Laws 1905.

Callaghan & Co.....	\$124 00
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Chapter 521, Laws 1907.

Wisconsin Wagon Co.....	\$200 00
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Chapter 526, Laws 1907.

Callaghan & Co.....	\$230 00
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Insurance of Capitol.

State Insurance fund, premiums.....	\$993 60
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BOARD OF FORESTRY.

Griffith, E. M., state forester, sal. and exp.....	\$2,985 73
Moody, F. B., asst. state forester, sal. and exp.....	2,257 57
Castle, M. A., clerk.....	800 00
Jacobs, Peter, cruiser, per diem and exp.....	2,087 16
Lord, A. L., cruiser, per diem and exp.....	295 56
Owen, F. J., cruiser, per diem and exp.....	484 07
Smith, Davis, cruiser, per diem and exp.....	873 74
Doriot, Calvin, cruiser, per diem and exp.....	604 25
Hoggard, S. W., cruiser, per diem and exp.....	9 00
Brooks, C. R., cruiser, per diem and exp.....	231 70
Van Hise, C. R., expenses.....	54 26
Russell, H. L., expenses.....	25 71
Gilbert, F. L., expenses.....	28 31
Hough, R. B., expenses.....	8 00
American Express Co., expressage.....	9 31
United States Express Co., expressage.....	30
Western Union Telegraph Co., messages.....	10 55
Postal Telegraph Co., messages.....	80
Wisconsin Telephone Co., messages.....	4 15
Democrat Printing Co., printing.....	96 98
U. S. Forest Service, supplies.....	22 80
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	\$10,889 95

General Fund Disbursements, 1908.

WISCONSIN NATIONAL GUARD.

Adjutant General's Department.

Boardman, C. R., adjutant general, sal. and exp.....	\$2,164 07
Salsman, J. G., asst. adjutant general, sal. and exp....	2,001 55
Edwards, J. B., asst. surgeon general, sal. and exp....	734 35
Russell, C. H., pension clerk.....	1,380 00
Driver, E. S., secretary to adjutant general.....	1,200 00
Williams, J. M., clerk.....	987 6¢
Priestly, M. W., record and filing clerk.....	1,185 06
Bergh, M. C., paymaster.....	33 50
Examinations:	
Albee, E. S.....	11 60
Seaman, G. E.....	26 00
Stoddard, C. H.....	32 00
Atwood, J. B.....	4 80
Frew, J. W.....	31 20
Spawn, M. G.....	11 60
Spencer, L. E.....	7 60
Voorus, C. W.....	2 80
Webster, B. M.....	3 20
Webb, E. B.....	4 00
Sattre, O. M.....	5 60
Grannis, E. H.....	14 00
Redlings, T. J.....	15 60
Bradbury, E. L.....	12 40
Foster, J.....	6 00
McArthur, D. S.....	14 00
Marquardt, C. H.....	2 00
Burnett, J. R., Jr.....	13 60
Orchard, H. J.....	9 60
Dunn, J. F.....	16 80
Wing, W. S.....	5 20
Scott, J. R.....	10 40
Cahoon, R.....	1 60
Hughes, J. W. F., dues.....	42 00
Lamb, C. F., premium on bond.....	20 00
American Bonding Co., premium on bond.....	156 27
King, Chas., inspecting.....	500 00
Lewis, J. H., inspecting.....	100 00
Esser, Louis, & Co., medals.....	121 00
Turner, John, supplies.....	4 50
Army & Navy Journal, subscription.....	6 00
American Express Co., expressage.....	47 33
United States Express Co., expressage.....	77 35
Madison Postoffice, postage.....	722 00
Western Union Telegraph Co., messages.....	10 95
Wisconsin Telephone Co., messages.....	53 80
Democrat Printing Co., printing.....	717 57
First Regiment, Co. A, pay roll.....	942 39
First Regiment, Co. A, allowance.....	1,055 00
First Regiment, Co. B, pay roll.....	859 52
First Regiment, Co. B, allowance.....	815 00

General Fund Disbursements, 1908.

First Regiment, Co. C, pay roll	1,008 50
First Regiment, Co. C, allowance.....	853 00
First Regiment, Co. D, pay roll	840 61
First Regiment, Co. D, allowance	1,010 00
First Regiment, Co. E, pay roll	980 94
First Regiment, Co. E, allowance	1,085 00
First Regiment, Co. F, pay roll	970 19
First Regiment, Co. F, allowance	1,025 00
First Regiment, Co. G, pay roll	804 02
First Regiment, Co. G, allowance	830 00
First Regiment, Co. H, pay roll	807 69
First Regiment, Co. H, allowance	810 00
First Regiment, Co. I, pay roll	1,057 69
First Regiment, Co. I, allowance	875 00
First Regiment, Co. K, pay roll	997 52
First Regiment, Co. K, allowance	1,035 00
First Regiment, Co. L, pay roll	1,004 02
First Regiment, Co. L, allowance	870 00
First Regiment, Co. M, pay roll	982 02
First Regiment, Co. M, allowance	855 00
First Regiment, field staff and band, pay roll.....	1,360 27
First Regiment, adjutant's allowance	430 00
First Regiment, major's allowance	150 00
First Regiment, colonel's allowance	100 00
First Regiment, hospital corps' allowance.....	336 58
Second Regiment, Co. A, pay roll.....	971 27
Second Regiment, Co. A, allowance.....	855 00
Second Regiment, Co. B, pay roll.....	1,040 77
Second Regiment, Co. B, allowance.....	875 00
Second Regiment, Co. C, pay roll.....	980 97
Second Regiment, Co. C, allowance.....	835 00
Second Regiment, Co. D, pay roll.....	791 75
Second Regiment, Co. D, allowance.....	795 00
Second Regiment, Co. E, pay roll.....	1,028 42
Second Regiment, Co. E, allowance.....	880 00
Second Regiment, Co. F, pay roll.....	981 64
Second Regiment, Co. F, allowance.....	880 00
Second Regiment, Co. G, pay roll.....	880 59
Second Regiment, Co. G, allowance.....	840 00
Second Regiment, Co. H, pay roll.....	778 55
Second Regiment, Co. H, allowance.....	820 00
Second Regiment, Co. I, allowance.....	1,120 00
Second Regiment, Co. I, pay roll.....	751 14
Second Regiment, Co. K, pay roll.....	903 72
Second Regiment, Co. K, allowance.....	840 00
Second Regiment, Co. L, pay roll.....	772 08
Second Regiment, Co. L, allowance.....	830 00
Second Regiment, Co. M, pay roll.....	839 02
Second Regiment, Co. M, allowance.....	810 00
Second Regiment, field staff and band, pay roll.....	1,422 05
Second Regiment, adjutant's allowance	430 00
Second Regiment, major's allowance	50 00
Second Regiment, colonel's allowance	100 00
Second Regiment, hospital corps' allowance.....	294 80
Third Regiment, Co. A, pay roll.....	997 11
Third Regiment, Co. A, allowance.....	880 00

General Fund Disbursements, 1908.

Third Regiment, Co. B, pay roll.....	927 25
Third Regiment, Co. B, allowance.....	855 00
Third Regiment, Co. C, pay roll.....	1,009 94
Third Regiment, Co. C, allowance.....	880 00
Third Regiment, Co. D, pay roll.....	1,046 69
Third Regiment, Co. D, allowance.....	890 00
Third Regiment, Co. E, pay roll.....	1,039 77
Third Regiment, Co. E, allowance.....	880 00
Third Regiment, Co. F, pay roll.....	1,053 69
Third Regiment, Co. F, allowance.....	875 00
Third Regiment, Co. G, pay roll.....	933 34
Third Regiment, Co. G, allowance.....	825 00
Third Regiment, Co. H, pay roll.....	1,003 52
Third Regiment, Co. H, allowance.....	835 00
Third Regiment, Co. I, pay roll.....	1,047 27
Third Regiment, Co. I, allowance.....	890 00
Third Regiment, Co. K, pay roll.....	1,049 42
Third Regiment, Co. K, allowance.....	835 00
Third Regiment, Co. L, pay roll.....	1,004 14
Third Regiment, Co. L, allowance.....	890 00
Third Regiment, Co. M, pay roll.....	1,022 30
Third Regiment, Co. M, allowance.....	830 00
Third Regiment and 10th Separate Battalion field staff and band, pay roll.....	1,583 21
Third Regiment adjutant's allowance.....	430 00
Third Regiment major's allowance.....	200 00
Third Regiment colonel's allowance.....	100 00
Tenth Separate Battalion, Co. A, pay roll.....	1,050 77
Tenth Separate Battalion, Co. A, allowance.....	830 00
Tenth Separate Battalion, Co. B, pay roll.....	1,047 27
Tenth Separate Battalion, Co. B, allowance.....	850 00
Tenth Separate Battalion, Co. C, pay roll.....	807 72
Tenth Separate Battalion, Co. C, allowance.....	795 00
Tenth Separate Battalion, Co. D, pay roll.....	894 44
Tenth Separate Battalion, Co. D, allowance.....	805 00
Tenth Separate Battalion adjutant's allowance.....	50 00
Tenth Separate Battalion major's allowance.....	100 00
Tenth Separate Battalion and Third Regiment hospital corps' allowance.....	370 23
Troop A, First Cavalry, pay roll.....	1,070 72
Troop A, First Cavalry, allowance.....	4,690 00
Troop A, First Cavalry, extra allowance.....	1,500 00
1st Battery Field Artillery, pay roll.....	1,057 78
1st Battery Field Artillery, allowance.....	6,180 00
General staff detail, pay roll.....	892 65
Detail and competitors, pay roll.....	1,747 89
Team national match, pay roll.....	748 22
Officers' school, pay roll.....	876 00
Cronyn, W. J., captain, medical dept., allowance.....	10 00
Connell, F. G., 1st lieutenant, medical dept., allowance.....	15 00
Frew, J. W., 1st lieutenant, medical dept., allowance.....	10 00
Grannis, E. H., major, medical dept., allowance.....	15 00
Hindershield, G. N., captain, medical dept., allowance.....	20 00
McArthur, D. S., captain, medical dept., allowance.....	20 00
Scott, J. R., 1st lieutenant, medical dept., allowance.....	10 00
Seaman, G. E., major, medical dept., allowance.....	60 00

General Fund Disbursements, 1908.

Barnes, E. C., major, medical dept., allowance.....	35 00
King, C. F., major, medical dept., allowance.....	25 00
	\$112,296 49

Special Appropriation, Chapter 498, Laws 1907.

Nolte, H. A., secretary light horse squadron.....	\$2,000 00
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Quartermaster General's Department.

Hodgins, Joshua, quartermaster general, sal. and exp..	\$1,061 45
Williams, C. R., asst. quartermaster general, sal. and expenses	1,569 75
Burroughs, E. S., sergeant.....	720 00
Wilkinson, Leo, laborer.....	690 00
Wells, M. M., clerk.....	690 00
Warriner, B. L., clerk.....	275 00
Williams, C. R., camp expenses	1,797 88
Williams, C. R., national competition expenses.....	1,013 10
Williams, C. R., labor pay roll.....	2,501 31
Williams, C. R., lost property	2,490 17
C. & N. W. Ry. Co.; transportation.....	2,563 60
C., M. & St. P. Ry. Co., transportation.....	3,993 93
Illinois Central Ry. Co., transportation.....	2 96
Wisconsin Central Ry. Co., transportation.....	201 26
Chicago, Burlington & Quincy Ry. Co., transportation..	1 35
Northern Pacific Ry. Co., transportation.....	31 68
C., St. P., M. & O. Ry. Co., transportation.....	3,823 85
C., M. & St. P. Ry. Co., freight.....	1,961 95
C., St. P., M. & O. Ry. Co., freight.....	678 19
Green Bay & Western Ry. Co., freight.....	16 52
Davis, F. L., postmaster, postage.....	352 40
American Express Co., expressage.....	100 73
United States Express Co., expressage.....	132 66
Western Union Telegraph Co., messages.....	8 24
Wisconsin Telephone Co., messages.....	21 35
Democrat Printing Co., printing.....	232 62
Bradley, Arthur, expense.....	12 30
Eberhart, Otto, repairs.....	59 45
Manger, A., horse.....	125 00
Porter, W. E., expense.....	29 05
Milwaukee Novelty Dye Works, services.....	64 50
Badger Manufacturing Co., lost property.....	597 85
Esser, Louis Co., medals.....	165 00
Supplies:	
Marinette Fuel & Dock Co.....	238 26
Siekert & Baum Stationery Co.....	116 13
Hoffman & Billings Manufacturing Co.....	47 31
Mossberg, J. C.....	125 76
Goll & Frank Co.....	95 14
Franklin Hudson Publishing Co.....	18 55
Bell, F. E.....	84 95
Dornfeld-Kunert Co.	14 20
O'Neil Oil & Paint Co.....	225 27

General Fund Disbursements, 1908.

Gold Medal Camp Furniture Co.....	525 75
Wellson, The, Co.....	6 50
Pease, Pearson Blue Printing Co.....	20 46
Henderson-Ames Co.	59 69
Schwaab Stamp & Seal Co.....	23 83
Wisconsin Paste & Paint Co.....	38 40
Medberry, Findeisen Co.....	104 49
La Crosse Plumbing & Supply Co.....	38 94
Gleason & Son, L. E.....	833 16
Austin, M. B., Co.....	8 00
Finn, Thomas	28 05
Frohman, G. M.....	44 83
Stamping & Tool Co., The.....	45 60
Siebold, C. H.....	1,425 34
Hoton, C. H.....	427 42
Vote, Berger Co.....	180 44
Smith Premier Typewriter Co.....	105 00
Alsted-Kasten Co.	45 00
Remington Typewriter Co.....	39 40
Hoppe, F. A.....	97 20
Milwaukee Artistic Metal Ceiling Co.....	119 51
Ridabock Co.	54 24
Dorsch & Sons, John.....	64 50
Spaulding, Guy	40 31
State Insurance Fund, premiums	965 52

 \$34,347 25

STATE HISTORICAL SOCIETY.

Alsheimer, Elizabeth, housemaid.....	\$380 77
Adams, Edna C., assistant.....	630 00
Atwood, Marion J., assistant.....	248 98
Allen, Harriet L., assistant.....	459 23
Brown, C. E., museum chief, sal. and exp.....	426 48
Burke, L. C., assistant.....	19 00
Bradley, Isaac S., librarian.....	1,600 00
Brown, Chris H., services.....	243 60
Butts, Bennie, messenger.....	594 00
Bogart, George, sal. and exp.....	69 45
Billig, Mrs. C. W., housecleaner.....	1 25
Beecroft, Daisy G., superintendent's clerk.....	750 72
Beecroft, L. J., assistant.....	169 86
Foster, Mary S., reading room chief.....	900 00
Fellows, Raymond, attendant.....	66 20
Fladd, Anna, attendant.....	79 82
Fish, A. J., cloak room attendant.....	37 38
Gunkel, Tillie, housekeeper.....	472 42
Hean, Clarence, newspaper room chief.....	720 00
Hean, Isabel, asst. newspaper room chief.....	300 00
Jacobsen, Anna, cataloguer.....	450 62
Jacobsen, K. T., cataloguer.....	45 00
Kellogg, Louise P., assistant.....	818 84
Kehoe, Chas., janitor.....	281 00
Lincoln, C. C., janitor.....	720 00

General Fund Disbursements, 1908.

Lewis, Kate, cataloguer.....	578 97
Luning, Geneva, housecleaner	25 00
Link, Adolph, helper.....	35 88
Loomer, C. J., assistant.....	150 72
Link, L. P., attendant.....	144 50
Mausbach, Anna, housecleaner.....	376 24
Manson, May, housecleaner.....	21 00
Morhoff, M. H., housecleaner.....	24 75
Nelson, Magnus, janitor.....	840 00
Nelson, Carl, janitor.....	145 23
Nelson, Gertrude, housemaid.....	340 00
Nunns, Anna A., superintendent's secretary.....	1,205 70
Oakley, Minnie M., assistant librarian.....	1,200 00
Parkinson, Eve, asst. periodical room attendant.....	720 00
Richards, Clara A., assistant.....	570 00
Robson, Irving, janitor and machinist.....	549 20
Schmelzer, Elizabeth, housemaid.....	374 96
Schurmann, Mrs. Herman, housemaid.....	25 00
Thwaites, R. G., secretary, sal. and exp.....	2,117 73
Teude, Edna, attendant.....	16 25
Turner, Clay, attendant.....	146 52
Tilton, Asa C., document chief.....	1,163 82
Warnecke, Nelia, housecleaner.....	255 48
Alford Bros., laundry.....	96 00
American Express Co., express.....	341 56
Adams, Wm. C., books.....	5 29
Adams, W. F., books.....	17 94
American Historical Association, books.....	3 00
American Bureau of Indian Research, books.....	20 50
Abbott, William, books.....	7 50
Art Metal Construction Co., supplies.....	86 64
Appleton, Robert, & Co., books.....	12 00
A. L. A. Publishing Board, books.....	6 76
Andrews, J. B., books.....	2 79
American Library Association, dues.....	4 00
American Book Co., books.....	3 00
Andrews, E. C., books.....	50 00
Andrews, A. H., Co., books.....	91 65
Boston Book Co., books.....	55 25
Battery, F. A., books.....	25 00
Barrett, Geo., & Sons, books.....	15 00
Blake, W. W., books.....	7 25
Bibliographical Society of America, books.....	3 00
Brink, Benjamin M., books.....	6 00
Burger, Peter, supplies.....	2 00
Bohrmt, John, repairs.....	192 60
Burrows Bros. Co., books.....	8 10
Bloomfield, J. K., books.....	2 50
Brown, Chas. E., certificates.....	1 14
Brigham, Emma E., books.....	10 00
Colonial Society of Pennsylvania, books.....	5 00
Clark, A. H., & Co.....	203 00
City Treasurer of Madison.....	35 78
C., M. & St. P. Ry. Co., freight.....	60 90
C. & N. W. Ry. Co., freight.....	39 16
Casper, C. N., books.....	5 00

General Fund Disbursements, 1908.

Connelley, Wm. E., books.....	2 50
Cudahy Packing Co., supplies.....	36 00
Clark Engraving Co., supplies.....	93 53
Capital City Paper Co., supplies.....	55 00
Claypool, Edw. A., books.....	23 80
Conklin & Sons, supplies.....	118 55
Chicago Historical Society, books.....	10 00
Crowe, B. C., supplies.....	8 48
Carswell Co., The, books.....	165 10
Cooley, C. F., supplies.....	55 76
Cameron, Don, Co., books.....	3 50
Cotton, Mrs. J. B., books.....	3 00
Clark, A. S., books.....	4 50
Campbell, Wm. J., books.....	4 50
Dutton, E. P., & Co., books.....	126 75
Davidson, J. N., books.....	5 00
De Burians, The, books.....	3 15
Democrat Printing Co., printing and binding.....	5,433 50
Dixie Book Shop, books.....	10 00
Donnelley, R. R., & Sons Co., books.....	10 00
Dudley, W. H., books.....	1 25
Dodd Mead & Co., books.....	175 00
Enos Co., The, supplies.....	21 75
Electrical Supply Co., supplies.....	20 37
Evans, Chas., books.....	15 00
Egypt Exploration Fund, subscription.....	10 00
Eaton, E. B., books.....	3 00
Fite, Mrs. E. M., books.....	5 00
Fairbanks, Morse & Co., supplies.....	3 48
Ferris & Ferris, drayage.....	22 25
Fretz, Rev. A. J., books.....	17 00
Ferris & Leach, supplies.....	2 50
Foster Bros., supplies.....	20 00
Field, Marshall, & Co., supplies.....	19 60
Gross, Phillip, Hardware Co., supplies.....	73 25
Genealogical Association, books.....	9 85
Gimbel Bros., supplies.....	28 96
Gill, Alex., & Co., supplies.....	40 50
Goodspeed's Book Shop, books.....	14 00
Gerling, Henry C., supplies.....	3 00
Goodpasture Book Co., books.....	3 75
Gamm, W. J., repairs.....	9 00
Hunting, H. R., & Co., books.....	3 00
Hart, John, books.....	179 25
Harper, F. P. & L. C., books.....	22 50
Harrison Co., books.....	10 50
Huguenot Society of America, books.....	4 95
Illinois Central Ry. Co., freight.....	102 85
Illinois Electrical Co., supplies.....	4 80
Jackson, Hall N., books.....	41 00
Johnson Service Co., supplies.....	20 70
Johnson, W. G., & Co., supplies.....	25 70
Keyes, Wm., supplies.....	35 10
Krieder, Geo. N., books.....	5 00
Littlefield, G. E., books.....	190 57
Lindsay, Crawford, books.....	142 38

General Fund Disbursements, 1908.

Ladd, N. M., Co., books.....	3 25
Library Bureau, books.....	2 50
Libbie, C. F., & Co., books.....	281 80
Munsell's, Joel, Sons, books.....	122 34
Morrison, N. F., books.....	93 43
Midland Publishing Co., books.....	4 80
Meyer News & Clipping Co., clippings.....	35 70
Marcy, W. H., books.....	36 00
Madison Postoffice, postage.....	642 40
Mautz Bros., supplies.....	31 65
McClurg, A. C., & Co., books.....	452 01
Madison Gas & Electric Co.....	51 60
Moore, W. H., books.....	353 40
Mahaney, C. J., drayage.....	6 75
Modern Mexico, books.....	2 55
Mandel Eng. Co., cuts.....	12 64
Mott, Hopper Stryker, books.....	10 00
Nielson, E., Co., supplies.....	28 00
New York Store, supplies.....	8 86
Norton, R. G., repairs.....	2 50
O'Leary, H. A., books.....	3 15
Ogle & Co., G. A., books.....	7 50
Oppel, W. A., supplies.....	1 75
Oeland, L. L., supplies.....	5 00
Oregon Historical Society, books.....	5 00
Owens, Wm., supplies.....	62 28
Otis Elevator Co., supplies.....	6 05
Passavant, D. L., books.....	66 40
Preston & Round Co., books.....	4 00
Pitman Dry Goods Co., supplies.....	6 43
Pennsylvania German Society, books.....	5 00
Powers, Chas. T., books.....	12 00
Piper Bros., supplies.....	18 65
Polak, Edw., books.....	13 00
Pennsylvania Society Sons American Revolution, books..	10 00
Powner, W. E., books.....	18 45
Renault, Raoul, books.....	15 34
Rosenbach Co., books.....	60 00
Rushling, Jas. F., books.....	3 00
Ridlow, G. T., Sr., books.....	5 00
Regents U. of W., maintenance.....	1,339 01
Robertson, T. B., Soap Co., supplies.....	3 50
Smith, Chas. N., books.....	8 00
Smith, W. M., books.....	7 00
Sumner & Morris, supplies.....	59 34
Shillaber, W. G., books.....	20 00
Standard Oil Co., supplies.....	7 49
Seabrook, I. D., books.....	63 90
Sotheran, Henry, & Co., books.....	338 80
Stechert, G. E., & Co., books.....	824 61
Secretary Commonwealth of Va., books.....	20 00
Southern Books Ex., books.....	12 50
Saffel, C. C., books.....	34 00
Simmons, Harry, books.....	2 50
Stevens, Monroe, books.....	133 50
Smith, Robt., Printing Co., books.....	2 50

General Fund Disbursements, 1908.

Shepard, Jas., books.....	6 00
Stout, A. B., lecture.....	5 00
Streissguth Petran Engraving Co., cuts.....	6 55
Trans Continental Freight Co., freight	1 97
Thwaites, R. G., books.....	68 38
Tice & Lynch, services.....	13 45
Traver, C. L., services.....	6 90
United States Express Co., express.....	187 47
Woodward, May, books.....	9 00
Weeks, Stephen B., books.....	8 00
Walker, Edwin C., books.....	5 68
Western Union Telegraph Co., messages.....	4 47
Wilson, H. W., Co., books.....	5 00
Young, Laura A., books.....	20 28
Yawkey-Crowley Lumber Co., supplies.....	315 80
Mautz Bros., Sec. 1, Ch. 535, Laws 1907.....	1,686 95
	\$38,169 04

FREE LIBRARY COMMISSION.

Ahrens, M. E., services.....	\$60 34
Birge, E. A., lecture.....	20 00
Braley, A. M., assistant	133 80
Brahamy, Margaret, assistant.....	340 00
Bechand, M. E., assistant.....	310 00
Bailey, Wm., services.....	36 20
Bean, Thos., services.....	5 00
Bronsky, Amy, assistant.....	217 15
Bullock, E. D., lecture.....	20 45
Bliss, W. D. P., lecture.....	10 00
Brown, C. E., services.....	5 95
Cobden-Sanderson, T. J., lectures.....	50 00
Curtis, L. M., stenographer.....	645 00
Cass, Thomas, messenger.....	223 15
Corcoran, Mrs. Wm., caretaker.....	293 30
Carpenter, M. F., assistant.....	273 56
Casey, E. M., services.....	25 30
Curtin, Margaret, caretaker.....	6 70
Cunningham, Margaret, assistant.....	48 00
Christianson, Marie, stenographer.....	23 00
Dudgeon, M. S., draughtsman	107 00
Darling, Grace, lectures.....	124 00
Durlin, Maud, lecture	15 81
Dean, Thomas, services.....	10 50
Downey, M. E., lecture.....	59 34
Elliott, J. E., instructor, sal. and exp.....	1,333 49
Ellis, Hannah, lecture.....	12 00
Ennis, Bruce, messenger.....	54 17
Evans, Louise, assistant.....	186 55
Flattery, A. M., lecture.....	12 50
Gaffney, Mabel, assistant.....	335 00
Gregory, C. S., assistant.....	14 88
Gallagher, C. M., stenographer.....	48 00
Hazeltine, M. E., instructor, sal. and exp.....	2,107 72
Hopkins, Julia, lectures.....	32 00

General Fund Disbursements, 1908.

Homewood, Mabel, stenographer.....	293 07
Hadley, Chalmers, lecture.....	17 95
Hewitt, Mrs., clerk.....	7 63
Imhoff, O. M., cataloguer.....	1 200 00
Imhoff, Harriett, assistant.....	217 50
Johnson, Irene, stenographer.....	225 18
Jones, W. W., clerk.....	181 56
Keyes, L. S., messenger.....	164 40
Legler, H. E., secretary, sal. and exp.....	3,157 28
Lucas, Frank, draughtsman.....	75 00
Lyon, A. M., services.....	295 05
Lyons, F. J., clerk.....	46 61
Lathrop, H. B., lecture.....	10 00
Miller, Z. K., instructor, sal. and exp.....	439 17
McConochie, L. G., services.....	900 00
McDonald, Katherine, assistant.....	150 00
Munro, D. C., lecture.....	10 00
Merritt, Leslie, cataloguer, sal. and exp.....	571 03
McCarthy, Chas. librarian, sal.....	3,500 00
Mayers, A. L., chief clerk.....	1,030 00
Matson, Bertha, stenographer.....	13 86
Matson, Ellen, assistant.....	161 05
McGee, Olive, stenographer.....	75 00
McIver, Mary, stenographer.....	28 80
Mathews, G. C., assistant.....	44 60
Morris, Leslie, messenger.....	32 50
McKee, Bess, stenographer.....	272 25
Miner, F. M., services.....	3 75
Miner, Ruth, services.....	14 40
Morse, Earl, messenger.....	67 50
McGuan, Cecelia, stenographer.....	89 00
McDonald, Katherine, lectures.....	50 92
Nielson, Wm., messenger.....	17 28
Oakley, M. M., lectures.....	32 00
Price, W. H., services.....	10 00
Quan, Clara, assistant.....	33 00
Ryan, Mary, assistant.....	330 00
Ryan, Will, draughtsman.....	145 00
Ray, M. K., services.....	1 31
Stearns, L. E., library visitor, sal. and exp.....	1,849 95
Sawyer, H. P., instructor, sal. and exp.....	1,094 97
Scott, Laura, stenographer.....	999 96
Scott, Almere, services.....	39 20
Sette, M. E., assistant.....	83 12
Schaffner, Margaret, assistant.....	1,000 00
Spoor, Leone, clerk.....	288 88
Shalto, Edith, assistant.....	12 40
Stearns, Helen, assistant.....	330 00
Spencer, Blanche, stenographer.....	75 50
Teckmeyer, J. E., services.....	3 75
Thompson, A. A., stenographer.....	67 72
Turner, F. J., lecture.....	10 00
Whare, Grace, clerk.....	600 00
Wadsworth, M. H., stenographer.....	8 00
American Express Co., expressage.....	75 65
Alford Bros., laundry.....	7 25

General Fund Disbursements, 1908.

A. L. A. Publishing Board, books.....	194 05
Aab, C. L., supplies	6 40
Anderson Publishing Co., books.....	151 01
Anderson Auction Co.,	171 30
Addressograph Co., addresses.....	52 08
Anderson, J. R., Co., supplies.....	1 55
Averbeck, F. A., supplies.....	1 00
Baldwin, C. F., books.....	10 00
Bouer, E. A., Co., supplies.....	90 00
Brunder, Geo., books.....	2 40
Boston Book Co., books.....	6 46
Collyer, B. B., supplies	8 20
Clark Engraving Co., cuts.....	10 50
Callaghan & Co., books.....	24 00
Church, Mrs. J. S., books.....	5 75
Connor, H. M., books.....	2 00
Curtis & Cameron, books.....	82 20
Democrat Printing Co., printing and binding.....	2,150 94
Democrat Printing Co., subscription.....	27 70
Daus Duplicator Co., supplies.....	2 70
Dana, J. C., supplies.....	25 00
Dane County Telephone Co., rental.....	36 85
Evening Wisconsin Co., subscription.....	4 00
Engelke, Geo., books.....	75 00
Foote, W. Y., Co., books.....	22 50
Frederickson, A. D. & J. V., supplies.....	4 00
Ferris & Ferris, drayage.....	7 75
Findlay & Co., supplies.....	1 55
Grimeaux News & Subscription Agency, subscriptions...	93 51
Gamm, W. J., supplies.....	6 50
Gundlach, A., supplies.....	127 00
Haswell Furniture Co., supplies.....	123 59
Hunting, H. R., Co., books.....	25 20
Houghton, W. S., books.....	1 72
Jacobs, H. H., books.....	1 62
Kornhauser, A. Co., supplies.....	1 01
Kropf, W. G., supplies.....	22 50
Kroncke Bros., supplies.....	2 10
Library Bureau, supplies.....	90 50
Library of Congress, supplies.....	50 00
Lane, John, Co., supplies.....	11 89
Livingston Book Shop, books.....	15 00
Madison P. O., postage.....	903 16
McClurg, A. C., & Co., books.....	504 37
Meyer News & Clipping Co., clippings.....	68 85
Menasha Wood Split Pulley Co., supplies.....	105 70
Madison Gas and Electric Co., service.....	20 71
Milwaukee Free Press Co., sub.....	5 00
Municipal Engineering Co., sub.....	2 00
Moseley, J. E., supplies and books.....	1,081 42
McGraw Publishing Co., books.....	19 00
Malkan, Henry, books.....	1 02
Modern West Publishing Co., books.....	6 00
Minneapolis Journal, subscription.....	9 60
Madison Free Library, rental.....	326 85
Milwaukee Journal Co., subscription.....	1 50

General Fund Disbursements, 1908.

Milwaukee Daily News, subscription.....	6 00
Mautz Bros., supplies.....	2 13
Mandel Engraving Co., cuts.....	7 70
Marquis, A. N., Co., books.....	3 75
Nat. Society for Promotion of Ind. Education, sub.....	2 00
National Municipal League, subscription.....	5 50
National Conference of Charities & Correction, books....	2 25
Publishers Weekly, books.....	36 60
Pratt Institute Free Library, books.....	10 00
Peterson, A. J., books.....	1 35
Postal Telegraph Co., messages.....	1 70
Pennsylvania Home Teaching Society, books.....	6 72
Paper Mills, Co., supplies.....	14 00
Piper Bros, supplies.....	5 20
Parsons Printing & Stationery Co., supplies.....	8 85
Perceles, J. M., expenses.....	3 78
Remington Typewriter Co., supplies.....	27 08
Records of the Past Exploration Co., subscription.....	14 75
Smith Bros., L. C., supplies.....	2 65
Stechert, G. E., & Co., books.....	382 84
Sotheran, Henry, Co., books.....	25 30
System Co., supplies.....	6 00
Schumacher, Karen, supplies.....	5 00
State Journal Printing Co., subscription.....	5 00
Stammer, P., books.....	1 50
Social Science Library Bureau, books.....	20 00
Tabard Inn Library, books.....	27 50
Thompson, G. A., books.....	1 12
University of Chicago Press, books.....	30 70
United States Express Co., expressage.....	20 78
Vilsor Deveraux Co., books.....	3 50
Western Union Telegraph Co., messages.....	25 02
Wisconsin Telephone Co., messages.....	20 40
Western Electric Co., supplies.....	12 50
Wilson, H. W. Co., books.....	26 00
Willoughby, W. S., reprints.....	5 68
Zalin, H. H., Co., books.....	10 00
State Insurance Fund, premiums.....	34 78
	\$35,287 52

GEOLOGICAL AND NATURAL HISTORY SURVEY.

Allen, Annabel, services.....	\$20 50
Birge, E. A., director, sal. and exp.....	1,358 87
Balsey, F. M., services.....	28 05
Brewer, James, services.....	36 74
Babeock, J. D., services.....	20 00
Cleland, H. F., services.....	420 75
Cunningham, J. W., services.....	30 60
Davis, S. H., services.....	122 94
Davis, L. S., services.....	114 39
Decker, C. E., services.....	205 92
Dillman, Elsie, services.....	15 83
Frankland, Edw., services.....	5 00
Grout, F. S., services.....	122 31

General Fund Disbursements, 1908.

Grant, W. S., services.....	30 00
Gilman, E. D., services.....	95 30
Hotchkiss, W. O., geologist, sal. and exp.....	3,460 04
Hall, E. B., assistant, sal. and exp.....	1,334 09
Hinn, W. H., services.....	62 99
Harclerood, J. M., services.....	15 75
Higgins, D. F., Jr., services.....	425 54
Hagen, Annie, services.....	23 33
Hills, E. V., services.....	85 00
Hirst, A. R., assistant, sal. and exp.....	2,329 78
Hall, R. D., services.....	109 15
Halbert, C. A., services.....	3 60
Huschka, T. F., services.....	10 50
Juday, Chancey, assistant, sal. and exp.....	676 16
Jewett, N. L., services.....	34 50
Jessup, J. M., services.....	31 96
Kingeter, John, services.....	7 15
Kemmerer, Geo., services.....	139 57
Kuelling, H. J., assistant, sal. and exp.....	113 13
Lenher, Victor, services.....	51 00
Moreland, Jos., services.....	4 60
North, H. B., services.....	75 00
Plapp, J. D., services.....	4 00
Penn, W. C., services.....	38 50
Parker, E. E., services.....	103 63
Sanford, F. G., stenographer.....	310 00
Steidmann, Edw., sal. and exp.....	578 91
Stiehm, E. O., services.....	65 86
Smith, J. M., services.....	18 51
Stecker, H. A., services.....	61 05
Stocker, Geo., services.....	132 55
Stocker, Edw., services.....	43 60
Tollner, Wm., services.....	70 56
Torkelson, M. W., assistant, sal. and exp.....	709 48
Vorhies, C. T., services.....	72 00
Weidman, S., engineer, sal. and exp.....	2,430 88
Wagner, Geo., services.....	162 76
Wadsworth, M. H., services.....	22 60
Wells, W. C., stenographer.....	438 71
American Express Co., expressage.....	435 81
Allis-Chalmers Co., supplies.....	5 15
Abbott, E. P., supplies.....	29 25
Baker, A. R., supplies.....	38 50
Bausch & Lomb Optical Co., supplies.....	7 38
Clark Engraving Co., cuts.....	371 33
Cantwell Printing Co., supplies.....	55 25
Capital City Paper Co., supplies.....	21 23
Democrat Printing Co., printing.....	4,960 32
Dietzgen, Eugene, Co., supplies.....	121 22
Donohoo, Splinter & Co., supplies.....	63 93
Gurley, W. & L. E., supplies.....	72 26
Grimms Book Bindery, supplies.....	8 34
Haak, Wm., Jr., supplies.....	20 10
Haswell Furniture Co., supplies.....	114 65
Johanns, H. J., supplies.....	143 93
King Folding Canvas Boat Co., supplies.....	33 15

General Fund Disbursements, 1908.

Kny-Scherer Co., The, supplies.....	25 50
Lynch, Patrick, supplies.....	20 00
Madison Tent & Awning Co., supplies.....	69 10
Mandel Engraving Co., supplies.....	485 55
Madison P. O., postage.....	35 52
N. W. Lithographing Co., supplies.....	522 76
Nielson, E. C. supplies.....	24 00
Parsons Printing & Stationery Co., supplies.....	190 40
Ross, J. M., & Son, supplies.....	8 25
Sargent, E. H., & Co., supplies.....	32 05
Saffle, C. A. supplies.....	78 75
Schmuder, Henry, supplies.....	13 11
Sumner & Crampton supplies.....	36 40
Smith & Post Co., supplies.....	89 00
Smithsonian Institution, exchanges.....	19 00
Smyth, H. A., supplies.....	6 45
Tomlinson, W. H., supplies.....	48 50
Tyrrell, Jos., supplies.....	81 07
United States Express Co., expressage.....	334 67
University Co-operative Co., supplies.....	3 55
Whithall Tatum Co., supplies.....	28 98
Wilkinson & Knapp, supplies.....	13 05
Webster, F. R., & Sons, supplies.....	36 52
Wauwatosa Stone Co., supplies.....	21 00
Yawkey-Crowley Lumber Co., supplies.....	22 98
	\$25,636 60

GRAIN AND WAREHOUSE COMMISSION.

Macfadden, W. C., com.....	\$1,200 00
Kimball, Byron, com.....	1,200 00
Johnson, H. A., com.....	1,100 00
	\$3,500 00

STATE BOARD OF AGRICULTURE.

American Express Co., expressage.....	\$179 40
United States Express Co., expressage.....	77 60
Madison P. O., postage.....	620 61
Western Union Telegraph Co., messages.....	19 41
Postal Telegraph Co., messages.....	4 41
Wisconsin Telephone Co., messages.....	26 85
Dane County Telephone Co., messages.....	2 10
Democrat Printing Co., printing.....	3,004 67
C. & N. W. Ry. Co., freight.....	83
Clark Engraving Co., cuts.....	680 80
Treasurer State Board of Agriculture, Chapter 460, Laws 1907.....	64,942 56
Treasurer State Board of Agriculture, Chapter 320, Laws 1907.....	10,000 00
Insurance Fund, premiums.....	1,278 72
	\$80,837 96

General Fund Disbursements, 1908.

BOARD OF IMMIGRATION.

Campbell, A. D., secretary, sal. and exp.....	\$2,245 72
Kissell, Ida, stenographer.....	750 00
Madison Postoffice, postage.....	354 00
Democrat Printing Co., printing.....	155 09
American Express Co., expressage.....	238 90
United States Express Co., expressage.....	352 92
Wisconsin Telephone Co., messages.....	21 88
Manz Engraving Co., supplies.....	32 80
Frey Engraving Co., supplies.....	70 05
Modern West Publishing Co., supplies.....	10 00
Cantwell Printing Co., printing.....	1,163 30
Underwood Typewriter Co., supplies.....	136 25
Moore, J. C., Corp., supplies.....	7 75
Parsons Printing & Stationery Co., supplies.....	6 60
Hammersmith Engraving Co., supplies.....	55 92
Trade Circular Addressing Co., supplies.....	7 20
Taylor & Gleason, supplies.....	4 00
De Grondwet, supplies.....	30 00
Moseley, J. E., supplies.....	20 73
Bell, M. R., supplies.....	5 00
Osgood Co., supplies.....	10 05
Curtis, F. W., supplies.....	28 80
Wolf, C. F., & Son., supplies.....	8 85
Mandel Engraving Co., supplies.....	13 16
Kortmeyer Printing Co., supplies.....	143 00
Rand McNally Co., maps.....	30 00
Moe, Gerhard, services.....	94 00
Gebhard, Carl, services.....	49 50
Amerika Publishing Co., printing.....	263 50
Riley & Son, expense.....	4 00
Smith, S. H., expense.....	2 10
Western Newspaper Union, subscription.....	9 60

\$6,324 67

BOARD OF CONTROL.

Conover, A. D., member, sal. and exp.....	\$2,891 04
Dresser, L. B., member, sal. and exp.....	2,944 57
Grotophorst, H., member, sal. and exp.....	2,842 39
Grimmer, Elmer, member, sal. and exp.....	2,851 71
Frisby, Almah J., member, sal. and exp.....	2,512 02
Tappins, M. J., secretary, sal. and exp.....	2,571 39
Lerum, A. C., chief clerk.....	1,503 34
Lerdall, H. T., 1st asst.....	1,102 22
Dunn, Frances R., stenographer.....	800 87
Bart, Wm. F., 2d asst.....	902 00
Barnard, J. E., clerk.....	419 37
American Express Co., expressage.....	95 08
United States Express Co., expressage.....	84 30
Western Union Telegraph Co., messages.....	193 71
Postal Telegraph Co., messages.....	122 93
Wisconsin Telephone Co., messages.....	503 05
Dane County Telephone Co., messages.....	1 80
Madison P. O., postage.....	1,007 01

General Fund Disbursements, 1908.

Democrat Printing Co., printing.....	1,166 17
Smith, O. C., book.....	1 00
Wiley & Son, Jno., subscription.....	2 70
Sentinel Co., subscription.....	13 75
Fowle, Frederick M., examination.....	30 00
White, M. J., examination.....	30 00
McGraw Publishing Co., subscription.....	3 00
Palbe, John, transporting patient.....	6 55
Butter, Amos, J., book.....	1 50
Bulletin Printing Co., subscription.....	3 00
State Journal Printing Co., subscription.....	5 00
McMillan, Mort., transporting patient.....	21 77
Callaghan & Co., books.....	14 00
University of Chicago Press, books.....	1 80
Milwaukee Free Press Co., subscription.....	5 00
Nat. Conf. Char. & Corr., books.....	114 90
McClurg, A. C., & Co., books.....	12 30
Technical Publishing Co., books.....	1 00
Wood, Wm., Co., books.....	3 50
Municipal Journal & Engineer, books.....	3 00
Becker, W. F., examination.....	10 00
System Co., subscription.....	2 00
Northwestern Miller, subscription.....	3 00
Democrat Printing Co., subscription.....	5 00
Gage Publishing Co., book.....	2 00
Kirchoffer, W. G., books.....	25 00
	<hr/>
	\$24,865 74

CHARITABLE AND PENAL INSTITUTIONS.

State Hospital for Insane.....	\$159,102 57
Northern Hospital for Insane.....	173,589 85
School for Deaf.....	94,002 40
School for Blind.....	40,303 09
Industrial School for Boys.....	91,901 11
State Prison.....	203,315 63
State Public School.....	55,141 66
Home for Feeble-Minded.....	222,573 39
State Reformatory.....	114,810 22
Tuberculosis Sanatorium.....	112,082 22
	<hr/>
	\$1,266,822 19

WISCONSIN WORKSHOP FOR BLIND.

Chapter 506, Laws 1907.

Democrat Printing Co.....	\$39 10
Henning, John.....	463 50
Kustermann, Oscar.....	1,809 05
Milwaukee Western Fuel Co.....	86 75
Schroeder, William.....	695 25
Wilmanns, F. M.....	1,030 00
Zinn, Chas., & Co.....	1,765 35
Zauna, Michael.....	618 00
	<hr/>
	\$6,558 00

General Fund Disbursements, 1908.

WISCONSIN VETERANS' HOME.

State Insurance Fund, premiums.....	\$941 87
Treasurer Wisconsin Veterans' Home, care of inmates...	108,536 48
Treasurer Wisconsin Veterans' Home, chapter 243, laws 1893, less insurance.....	4,058 13
	<hr/>
	\$113,536 48

WISCONSIN INDUSTRIAL SCHOOL FOR GIRLS.

Chapter 512, Laws 1905, and Chapter 343, Laws 1907.

Anderson, L. J.....	\$233 34
Abresch, Chas., & Co.....	20 00
Bothe, Wm., & Son.....	268 89
Boston Store	24 70
Brown & Harper Bros.....	94 13
Berry, M. J.....	579 80
Blair, Robert	37 42
Chapman, T. A., Co.....	157 39
Currie Brothers	30 00
Cream City Roofing & Paint Mfg. Co.....	30 00
Downey & Kruse Co.....	3,139 40
Deakin, Sidney	445 00
Espenhain Dry Goods Co.....	118 30
Evers, L. F.....	125 00
Ellis & Coogan.....	1,318 93
Friend, Lewis R.....	451 94
Gross, Phillip, Hardware Co.....	188 38
Gimbel Brothers	7 40
Graham Construction Co.....	409 32
Hennecke, C., Co.....	835 25
Iverson, J. C., Co.....	2 55
James, Peter	420 00
Johns-Manville Hardware Co.....	120 00
Jaekel, O. C.....	300 00
Kelly, D. F.....	25 75
Lewis, David	101 62
Leifert, A. F.....	159 00
Milwaukee Leather Belting Co.....	6 15
Moran, Cornelia	409 28
Milwaukee Oil & Specialty Co.....	36 21
Manthy-Sieker Co.	5 75
Munn Hardware & Manufacturing Co.....	1 00
Newman Clock Co.....	59 50
Notbothm, E. C., Co.....	15 78
Ogden, G. W.....	75 00
O'Neil Oil & Paint Co.....	3 10
Pritzlaff, John, Hardware Co.....	10 85
Parks, I. C.....	353 23
Random Lake Ice Co.....	25 20
State Insurance Fund.....	329 40
Stadt, C. C.....	13 43
Thiele, Henry, Co.....	86 02
Tapping & Riedeburg.....	62 50
Widmeyer, J., & Co.....	19 10
Weden, H., & Sons Co.....	8 60

General Fund Disbursements, 1908.

Winter, William	68 25
Watts, George	1 25
	\$11,233 11

MAINTAINING CHRONIC INSANE IN COUNTY ASYLUMS.

Brown County Asylum:		Dane County Asylum:	
Brown	\$6,316 14	Dane	\$9,035 79
Calumet	162 67	Pierce	105 20
Door	1,090 72		\$9,140 99
Iron	329 86	Dodge County Asylum:	
Kewaunee	781 58	Dodge	\$7,823 79
Langlade	172 67	Clark	144 86
Manitowoc	73 28	Green Lake	92 50
Marinette	176 79	Lincoln	173 42
Oconto	2,530 18	Shawano	346 86
Shawano	351 09	State-at-Large	520 29
Taylor	159 97		\$9,101 72
Wood	314 35	Dunn County Asylum:	
State-at-Large	123 07	Dunn	\$4,548 86
	\$12,582 37	Ashland	268 85
Chippewa County Asylum:		Barron	1,760 73
Chippewa	\$4,399 07	Buffalo	171 42
Ashland	994 22	Bayfield	170 72
Bayfield	1,632 92	Burnett	512 58
Barron	1,994 96	Douglas	512 07
Burnett	185 00	Jackson	64 24
Clark	354 24	Oneida	165 87
Douglas	2,175 94	Pepin	1,016 88
Iron	492 77	Pierce	1,181 10
Jackson	182 65	Price	338 31
Oneida	222 80	Polk	707 81
Pepin	850 70	Portage	739 25
Polk	176 89	St. Croix	170 87
Price	2,009 80	Taylor	853 92
Rusk	898 36	Washburn	172 52
Sawyer	323 68	Wood	167 42
Taylor	1,140 43	State-at-Large	1,022 17
Vilas	329 20		\$14,545 59
Washburn	332 31	Eau Claire County Asylum:	
Wood	161 44	Eau Claire	\$5,172 64
State-at-Large	698 95	Ashland	807 13
	\$19,556 33	Barron	669 22
Columbia County Asylum:		Bayfield	2,506 80
Columbia	\$4,333 50	Buffalo	837 96
Adams	341 86	Clark	1,010 43
Green Lake	165 32	Douglas	3,093 78
Jackson	171 61	Iron	279 57
Juneau	498 38	Jackson	170 79
Marquette	815 34	Langlade	167 89
Portage	349 28	Lincoln	501 45
State-at-Large	2,440 58		
	\$9,115 87		

General Fund Disbursements, 1908.

Marquette	337 01	Iowa County Asylum:	
Polk	338 96	Iowa	\$3,763 50
Price	599 69	Adams	172 23
Taylor	2,201 50	Ashland	334 81
Vilas	274 55	Buffalo	90 85
Washburn	170 54	Burnett	28 72
Wood	171 54	Crawford	499 79
State-at-Large	1,782 91	Douglas	163 27
		Iron	172 18
	\$21,094 36	Jackson	168 43
		Lafayette	1,175 89
		Oconto	168 61
Fond du Lac County Asylum:		Pierce	513 77
Fond du Lac.....	\$5,667 21	Polk	1,069 75
Calumet	182 42	Shawano	16 00
Door	364 86	Washburn	163 57
Green Lake.....	1,992 63	State-at-Large	3,447 04
Kewaunee	43 36		\$11,948 41
Langlade	178 92		
Lincoln	135 28	Jefferson County Asylum:	
Manitowoc	180 44	Jefferson	\$8,124 50
Marinette	133 76	Ashland	168 62
Marquette	869 42	Burnett	169 02
Oconto	251 58	Lincoln	340 76
Oneida	182 44	Taylor	172 60
Ozaukee	335 64	Waushara	336 36
Portage	694 22	State-at-Large	1,796 85
Shawano	174 42		\$11,108 71
Vilas	182 42		
Waushara	594 64	La Crosse County Asylum:	
State-at-Large	1,084 58	La Crosse	\$9,230 79
	\$13,251 27	Barron	333 04
		Bayfield	163 32
Grant County Asylum:		Buffalo	1,291 80
Grant	\$7,490 51	Clark	389 22
Barron	151 53	Jackson	480 44
Crawford	1,892 32	Juneau	143 65
Lafayette	170 07	Pierce	425 40
State-at-Large	1,082 47	State-at-Large	1,314 47
	\$10,786 90		\$13,772 13
		Manitowoc County Asylum:	
Green County Asylum:		Manitowoc	\$5,175 41
Green	\$4,276 07	Calumet	1,049 93
Buffalo	229 88	Door	2,069 17
Douglas	360 36	Kewaunee	1,519 26
Jackson	367 03	Langlade	508 43
Juneau	2,157 89	Marinette	185 79
Kenosha	1,144 40	Oconto	343 91
Lafayette	2,604 24	Ozaukee	3,377 01
Pierce	173 02	Shawano	170 67
Polk	341 46	Vilas	171 52
State-at-Large	351 85	Waushara	172 97
	\$12,006 23	State-at-Large	5,753 48
			\$20,502 55

General Fund Disbursements, 1908.

Marathon County Asylum:

Marathon	\$5,481 21
Ashland	1,537 24
Barron	513 24
Bayfield	512 29
Buffalo	171 27
Clark	1,238 88
Florence	236 40
Iron	858 61
Jackson	684 71
Langlade	1,033 81
Lincoln	1,592 13
Marquette	347 64
Oconto	1,027 10
Oneida	836 43
Portage	2,359 06
Sawyer	171 52
Shawano	1,203 16
Vilas	233 69
Waushara	171 72
Wood	2,293 39

 \$22,633 53

Marinette County Asylum:

Marinette	\$3,321 86
Ashland	69 22
Calumet	33 85
Clark	59 74
Door	80 31
Douglas	3 00
Iron	18 83
Juneau	29 88
Kewaunee	145 57
Langlade	322 54
Lincoln	34 26
Oconto	657 91
Price	38 72
Shawano	114 69
Waushara	23 84
State-at-Large	321 25

 \$5,275 51

Milwaukee Co. Asylum \$17,874 21

Monroe County Asylum:

Monroe	\$4,634 14
Adams	175 56
Clark	270 90
Juneau	215 97
State-at-Large	172 83

 \$5,469 40

Outagamie County Asylum:

Outagamie	\$6,406 94
Bayfield	169 92
Calumet	831 85
Door	1,198 85
Kewaunee	1,361 94
Langlade	498 93
Lincoln	508 58
Marinette	87 28
Oconto	1,287 14
Oneida	346 16
Pierce	163 17
Portage	636 87
Shawano	863 34
Taylor	167 42
State-at-Large	1,386 78

 \$15,965 17

Racine County Asylum:

Racine	\$8,653 66
Clark	99 02
Iron	153 04
Kenosha	1,822 96
Kewaunee	227 82
Oneida	164 54
State-at-Large	1,194 55

 \$12,315 60

Richland County Asylum:

Richland	\$3,079 50
Adams	510 78
Crawford	2,695 32
Jackson	35 69
Juneau	871 29
Lafayette	176 27
Marquette	172 02
Pierce	341 55
Vilas	163 72
Waushara	693 32
Wood	350 61
State-at-Large	7,520 25

 \$16,615 33

Rock County Asylum:

Rock	\$7,894 71
Brown	171 42
Kenosha	445 70
Lafayette	639 72
Marinette	165 42
Marquette	693 72
Washburn	171 42
State-at-Large	2,424 00

 \$12,656 11

General Fund Disbursements, 1908.

St. Croix County Asylum:	
St. Croix	\$4,599 35
Ashland	610 31
Barron	1,338 61
Bayfield	526 22
Buffalo	339 26
Burnett	668 75
Douglas	2,448 43
Eau Claire	16 28
Marquette	167 97
Pepin	167 32
Pierce	2,041 29
Polk	2,621 66
Portage	502 28
Sawyer	163 32
Taylor	164 12
State-at-Large	1,357 83
	<hr/>
	\$17,738 00

Sauk County Asylum:	
Sauk	\$5,170 02
Barron	166 35
Burnett	169 77
Juneau	2,915 30
Monroe	78 21
Pepin	177 62
Pierce	694 11
Sawyer	174 87
Washburn	342 53
State-at-Large	395 82
	<hr/>
	\$10,231 65

Sheboygan County Asylum:	
Sheboygan	\$8,871 64
Calumet	591 31
Ozaukee	165 03
Price	8 58
Portage	162 42
Shawano	90 61
Waushara	54 23
Wood	85 11
State-at-Large	793 60
	<hr/>
	\$10,822 58

Trempealeau County Asylum:	
Trempealeau	\$4,590 86
Buffalo	859 12
Clark	1,167 95
Jackson	2,187 09
Juneau	490 18
Pepin	4 28

Portage	2,975 19
Wood	659 65
State-at-Large	661 77
	<hr/>
	\$13,596 09
Vernon County Asylum:	
Vernon	\$4,572 64
Adams	705 42
Barron	434 50
Buffalo	169 42
Burnett	462 78
Clark	591 42
Crawford	1,355 44
Douglas	338 86
Jackson	1,002 42
Juneau	1,411 94
Pepin	508 28
Polk	646 56
State-at-Large	3,388 57
	<hr/>
	\$15,588 25

Walworth County Asylum:	
Walworth	\$3,747 21
Barron	51 00
Douglas	123 67
Jefferson	35 24
Kenosha	2,570 72
Lafayette	172 52
Marquette	163 26
Pierce	37 64
Sawyer	118 37
State-at-Large	2,503 52
	<hr/>
	\$9,523 15

Washington County Asylum:	
Washington	\$3,462 00
Ashland	174 44
Calumet	934 85
Forest	173 09
Kenosha	98 56
Kewaunee	165 99
Langlade	181 14
Lincoln	351 66
Marquette	359 21
Marinette	81 35
Oconto	515 50
Oneida	359 61
Ozaukee	3,653 81
Portage	354 51
Shawano	365 16
Vilas	163 79
Waushara	705 97
State-at-Large	2,500 59
	<hr/>
	\$14,631 23

General Fund Disbursements, 1908.

REPORTING CRIMINAL STATISTICS.

Clerks of courts.....	\$31 20
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PREVENTION OF SAN JOSE SCALE, CHAP. 529, LAWS 1907.

Cantwell Printing Co.....	\$12 80
Haswell Furniture Co.....	30 00
Moore, J. G.....	262 45
Mills, S. A.....	30 10
Rogers, A. J., Jr.....	390 64
Sheehy, Etta.....	50 00
Tracy, Gibbs & Co.....	81 25

\$857 24

INSPECTOR OF APIARIES.

France, N. E., per diem and exp.....	\$577 36
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ACADEMY OF SCIENCES, ARTS AND LETTERS.

American Express Co.....	\$18 09
C., M. & St. P. Ry. Co.....	19 89
Clark Engraving Co.....	83
Democrat Printing Co.....	1,597 14
Hoen, A., & Co.....	195 00
Illinois Central Ry. Co.....	1 45
Mandel Engraving Co.....	20 55
Rogers & Co.....	98 75
United States Express Co.....	85 15

\$2,036 85

COMMISSIONERS OF PUBLIC PRINTING.

State Journal Printing Co.....	\$51 85
The Journal Co.....	63 32
Milwaukee Free Press.....	50 10
Democrat Printing Co.....	54 80

\$225 07

MEMORIAL HALL, CHAPTER 166, LAWS 1907.

Barker, G. W.....	\$33 33
Democrat Printing Co.....	28 00
Eau Claire Book & Stationery Co.....	20 27
Morrison, N. F.....	17 38
Mautz Brothers.....	43 65
Warner, W. W.....	3 55

\$146 18

STATE BOARD OF ARBITRATION.

Humphrey, John, per diem and exp.....	\$853 54
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General Fund Disbursements, 1908.

STATE BOARD OF CANVASSERS.

Democrat Printing Co., publishing statement.....	\$112 80
State Journal Printing Co., publishing statement.....	100 60
	<hr/>
	\$213 40

STATE BAR EXAMINERS.

Glicksman, Nathan	\$249 25
Jackson, A. A.....	395 01
Nash, L. J.....	226 81
Richmond, T. C.....	278 49
Rusk, L. J.....	232 00
Democrat Printing Co.....	48 10
	<hr/>
	\$1,429 66

WISCONSIN CHEESE MAKERS' ASSOCIATION, CHAPTER 321,
LAWS 1903.

Treasurer Wisconsin Cheese Makers' Association.....	\$600 00
Democrat Printing Co.....	447 98
	<hr/>
	\$1,047 98

WISCONSIN HORTICULTURAL SOCIETY, CHAP. 408, LAWS 1907.

Treasurer Wisconsin Horticultural Society.....	\$8,111 00
Democrat Printing Co.....	1,080 32
Mandel Engraving Co.....	53 76
	<hr/>
	\$9,245 08

WISCONSIN STATE POULTRY ASSOCIATION, CHAPTER 262,
LAWS 1903, AND CHAPTER 554, LAWS 1907.

Treasurer Wisconsin State Poultry Association, chap. 262, laws 1903.....	\$200 00
Treasurer Wisconsin State Poultry Association, chap. 554, laws 1907.....	216 60
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	\$416 60

WISCONSIN FEATHERED STOCK ASSOCIATION, CHAPTER 554,
LAWS 1907.

Treasurer Wisconsin Feathered Stock Association.....	\$338 10
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EASTERN WISCONSIN POULTRY AND PET STOCK ASSOCIA-
TION, CHAPTER 554, LAWS 1907.

Treasurer Eastern Wisconsin Poultry & Pet Stock Asso- ciation	\$34 29
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General Fund Disbursements, 1908.

WESTERN WISCONSIN POULTRY ASSOCIATION, CHAPTER
554, LAWS 1907.

Treasurer Western Wisconsin Poultry Association.....	\$74 10
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WISCONSIN DAIRYMEN'S ASS'N, CHAP. 421, LAWS 1901.

Treasurer Wisconsin Dairymen's Association.....	\$3,000 00
Democrat Printing Co., report.....	742 96
	\$3,742 96

WISCONSIN TOBACCO GROWERS' AND DEALERS' ASSOCIA-
TION, CHAPTER 410, LAWS 1907.

Treasurer Wisconsin Tobacco Growers' and Dealers' Association	\$300 00
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WISCONSIN CRANBERRY GROWERS' ASSOCIATION, SECTION
1479a, W. S. 1898.

Treasurer Wisconsin Cranberry Growers' Association...	\$250 00
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WISCONSIN BUTTER MAKERS' ASSOCIATION, CHAPTER, 461,
LAWS 1907.

Treasurer Wisconsin Butter Makers' Association.....	\$600 00
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GOVERNOR'S CONTINGENT FUND.

Munson, O. G., private secretary, chapter 89, laws 1907	\$2,000 00
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WISCONSIN ARCHAEOLOGICAL SOCIETY.

Clark Engraving Co.....	\$161 50
Democrat Printing Co.....	191 63
	\$353 13

BOUNTY ON WILD ANIMALS.

Sundry persons	\$24,624 00
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General Fund Disbursements, 1908.

 INTER-STATE PARK COMMISSION, CHAPTER. 395, LAWS 1905,
 AND CHAPTER 109, LAWS 1907.

Anderson, C. H.....	\$3 00
Cushing Land Agency.....	3 30
Downing, J. O., attorney for grantors, lands purchased	11,959 50
Folsom, C. W.....	4 00
Green, S. B.....	18 93
Griffin, G. F.....	6 65
Howe, John.....	6 65
Olcott, Fred.....	26 42
Perkins, P. H.....	110 91
Towers, J. H.....	90 32
Wild, G. W.....	75 03
	<hr/>
	\$12,304 71

STATE PARK BOARD, CHAPTERS 495 AND 560, LAWS 1907.

Brittingham, T. E.....	\$80 18
Browne, E. E.....	28 25
McFetridge, W. H.....	60 37
Nolen, John, professional services and publishing report	531 20
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	\$700 00

 ANDERSONVILLE MONUMENT COMMISSION, CHAP. 321, LAWS
 1905, AND CHAP. 137, LAWS 1907.

Russell, C. H., expenses of party, etc.....	\$419 81
James, D. G., expenses of party, etc.....	818 78
Williams, Lansing, expenses.....	99 07
	<hr/>
	\$1,337 66

VICKSBURG MONUMENT COMMISSION, CHAP. 304, LAWS 1903.

Montello Granite Co., monuments.....	\$3,481 76
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 VICKSBURG NATIONAL MILITARY PARK COMMISSION, CHAP.
 541, LAWS 1907.

Riverside Printing Co.....	\$7 50
Weissert, A. G.....	29 32
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	\$36 82

*General Fund Disbursements, 1908.*DEWEY MONUMENT COMMISSION, CHAP. 93, LAWS 1899 AND
CHAP. 370, LAWS 1905.

Trentanove, G., monument.....	\$4,500 00
McMahon, Wm., special services.....	127 00
McGregor, D., expense.....	19 85
Burns, E. E. exp. of himself, the governor and ex- governors, Ch. 602, L. 1907.....	46 77
Kleinhammer, H., plans.....	8 75
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	\$4,702 37

WISCONSIN STATE FIREMEN'S ASSOCIATION, CHAP. 572,
LAWS 1907.

Treasurer Wisconsin State Firemen's Association.....	\$1,000 00
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EAST WISCONSIN FIREMEN'S ASSOCIATION, CHAP. 372,
LAWS 1907.

Treasurer East Wisconsin Firemen's Association.....	\$300 00
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BADGER FIREMEN'S ASSOCIATION, CHAP. 215, LAWS 1907.

Treasurer Badger Firemen's Association.....	\$75 00
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CLAIMS AGAINST UNITED STATES GOVERNMENT, CHAPS.
269 AND 295, LAWS 1899.

Sturdevant, L. M., special agent, sal. and exp.....	\$3,879 54
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WATERWAYS COMMISSION, CHAP. 429, LAWS 1907.

Reid, Ray S., commissioner.....	\$5,855 32
Reid, Lucian, stenographer.....	100 00
Democrat Printing Co.....	2 42
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	\$5,957 74

BOARD OF MEDICAL EXAMINERS.

Democrat Printing Co., report.....	\$39 62
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TAX TITLE LANDS PURCHASED, CHAP. 491, LAWS 1907.

Iron County	\$750 57
Flanagan, J. C.....	75
	<hr/>
	\$751 32

General Fund Disbursements, 1908.

COUNTY AGRICULTURAL SOCIETIES.

Adams County Agricultural Society.....	\$881 28
Bayfield County Agricultural Society.....	541 60
Boscobel Agricultural and Fair Association.....	800 56
Burnett County Agricultural Society.....	167 40
Buffalo County Agricultural Society.....	1,617 40
Baraboo Valley Agricultural Society.....	1,700 00
Blakes Prairie Agricultural Society.....	849 40
Barron County Agricultural Society.....	1,675 56
Berlin Agricultural Society and Industrial Association....	1,008 68
Columbia County Agricultural Society.....	1,676 80
Calumet County Agricultural Society.....	433 76
Central Wisconsin State Fair Association.....	762 00
Clark County Agricultural Society.....	1,700 00
Central Agricultural and Driving Park Association.....	1,151 60
Crawford County Agricultural Society.....	76 70
Cumberland Agricultural and Driving Association.....	1,652 00
Dodge County Agricultural Society.....	1,700 00
Dunn County Agricultural Society.....	1,134 60
Dane County Agricultural Society.....	1,572 20
Door County Agricultural and Horticultural Society.....	105 32
Elroy Fair Association.....	669 56
Evansville, Rock County Agricultural Society.....	696 20
Eau Claire County Agricultural Society.....	1,685 94
Eastern Monroe County Agricultural Society.....	1,577 52
Fond du Lac County Agricultural Society.....	1,491 80
Fox River Fair and Driving Association.....	861 04
Forest County Agricultural Society.....	106 10
Green County Agricultural Society.....	1,479 02
Grant County Agricultural Society.....	858 00
Hillsboro Agricultural and Driving Park Association....	1,433 48
Inter County Fair, Chap. 332, Laws 1907.....	1,057 50
Inter County Fair.....	876 28
Jefferson County and Rock River Valley Agricultural Society	1,700 00
Juneau County Agricultural Society.....	1,677 20
Jackson County Agricultural Society.....	1,024 56
Kickapoo Valley Agricultural and Driving Park Ass'n....	573 60
Kilbourn Inter County Fair.....	1,700 00
Lincoln County Agricultural Society.....	1,700 00
Langlade County Agricultural Society.....	1,700 00
La Fayette County Agricultural Society.....	1,608 12
Lodi Union Agricultural Society.....	710 00
La Crosse County Agricultural Society.....	694 20
La Crosse Inter-State Fair Association.....	4,204 54
Marathon County Agricultural Society.....	1,700 00
Marquette County Agricultural Society.....	332 04
New London Agricultural and Industrial Association....	538 00
Northern Wisconsin State Fair	4,468 00
New Richmond Park and Agricultural Society.....	682 40
Ozaukee County Agricultural Society.....	776 72
Outagamie Agricultural Society.....	518 00
Oneida County Agricultural Society.....	524 40
Oneida Agricultural Society.....	372 12
Oconto County Fair Association.....	1,680 88

General Fund Disbursements, 1908.

Oconto County Fair Association.....	917 64
Portage County Agricultural Society.....	584 80
Pierce County Agricultural Society.....	830 40
Polk County Fair Association.....	508 00
Pepin County Agricultural Society.....	1,183 20
Price County Agricultural Society.....	760 16
Platteville Fair Association.....	1,021 50
Rusk County Fair Association.....	535 84
Richland County Agricultural Society.....	1,521 00
Seymour Fair and Driving Park Association.....	611 16
Stevens Point Agricultural Society.....	1,180 72
Southwestern Wisconsin Fair Association.....	1,194 40
Sauk County Agricultural Society.....	1,291 60
Sheboygan County Agricultural Society.....	937 84
Shawano County Agricultural Society.....	370 52
Sparta Driving and Agricultural Society.....	1,194 09
Taylor County Mechanical and Agricultural Society.....	239 92
Trempealeau County Agricultural Society.....	595 90
Vernon County Agricultural Society.....	1,529 24
Watertown Inter-County Fair Association, Chap. 242, Laws 1907	826 16
Waushara County Agricultural Society.....	533 40
Walworth County Agricultural Society.....	1,700 00
Waupaca County Agricultural Society.....	753 69
Washington County Agricultural Society.....	1,039 12
Watertown Inter-County Fair Association.....	941 28
	\$85,740 48

MAKING STATEMENT OF SALES OF REAL ESTATE.

Adams	\$6 56	Iron	9 04
Ashland	39 52	Jackson	7 20
Barron	28 64	Jefferson	16 96
Bayfield	16 72	Juneau	15 20
Brown	21 52	Kenosha	12 00
Buffalo	8 72	Kewaunee	13 92
Burnett	11 92	La Crosse	25 28
Calumet	11 28	Lafayette	11 20
Chippewa	18 88	Langlade	44 64
Clark	24 96	Lincoln	30 40
Columbia	21 68	Manitowoc	15 12
Crawford	18 50	Marathon	57 84
Dane	48 00	Marinette	30 40
Dodge	20 24	Marquette	8 56
Door	12 00	Milwaukee	30 32
Douglas	35 04	Monroe	30 64
Dunn	17 12	Oconto	23 04
Eau Claire	18 72	Oneida	38 48
Florence	8 00	Outagamie	26 48
Fond du Lac	26 48	Ozaukee	4 72
Forest	22 80	Pepin	2 96
Grant	26 32	Pierce	16 72
Green	16 24	Polk	22 40
Green Lake	5 60	Portage	46 96
Iowa	8 00	Price	22 40

General Fund Disbursements, 1908.

Racine	16 48	Vernon	17 35
Richland	16 32	Vilas	13 52
Rock	33 68	Walworth	12 40
Rusk	16 80	Washburn	22 64
St. Croix	19 28	Washington	8 40
Sauk	17 04	Waukesha	8 80
Sawyer	25 60	Waupaca	26 96
Shawano	22 48	Waushara	14 00
Sheboygan	12 00	Winnebago	23 20
Taylor	37 52	Wood	28 00
Trempealeau	10 72		
			\$1,459 53

CAPITOL BUILDING COMMISSION, CHAP. 516, LAWS 1905, AND
CHAP. 537, LAWS 1907.

American Contractor, advertising.....	\$35 15
American Express Co., expressage.....	27 12
Bull, Dina, services of Storm Bull preparing preliminary designs for heating plant.....	1,200 00
Cantwell Printing Co., stationery and printing.....	206 75
Chronicle Co., advertising.....	18 25
Conlin, D. F., drayage.....	6 25
Construction News Co., advertising.....	30 75
Democrat Printing Co., advertising.....	11 00
Evening Telegram Co., advertising.....	4 95
Engineering News Publishing Co., advertising.....	16 80
Engineering Record, advertising.....	84 40
Foster Construction Co., work, west wing.....	7,468 98
Frederickson, A. D. & J. V., shutters for windows, west wing	424 00
Findorff, J. H., testing apparatus.....	83 25
Gay, L. W., services and expenditures, purchase of site for heating plant.....	510 00
Hicks Publishing Co., advertising.....	17 55
Harloff, P. F., electrical work, west wing.....	3,332 00
Ingram, O. H., expenses.....	147 51
Improvement Bulletin, advertising.....	10 50
Industrial World, advertising.....	51 30
Johnson, G. H. D., expenses.....	67 17
Kelly, H., & Co., plumbing, west wing.....	4,675 00
Keyes, Wm., excavation, east wing.....	1,383 83
Mueller Co., gas pipe separators.....	75 00
McCarthy, T. C., structural work, west wing.....	89,177 75
Mitchell, J. W., tunnel and wrecking east wing.....	6,152 00
Mitchell, J. W., foundation, east wing.....	9,371 25
Milwaukee Free Press, advertising.....	59 90
McNulty Brothers, mason work, west wing.....	3,739 62
Mosley, J. E., office supplies.....	54 65
Neumann & Even, models for stone carving, west wing.....	1,564 00
Nelson, Geo., terrace wall, west wing.....	2,455 00
Porter, L. F., cash disbursements.....	47 04
Porter, L. F., secretary, salary.....	3,500 00
Post, Geo., & Sons, services as architect.....	65,000 00
Postal Telegraph Co., messages.....	37 01

General Fund Disbursements, 1908.

Pittsburg Testing Laboratory, inspection of steel for east wing	99 19
State Journal Printing Co., advertising.....	81 80
Snell, Isabelle G., site for heating plant.....	30,100 00
Vulcan Iron & Steel Works, interior metal work, west wing	7,759 65
Van Cleve, J. A., expenses.....	86 75
Worden-Allen Co., steel foundation, west wing.....	3,215 05
Wiedenbeck, Doebelin & Co., bolts, west wing.....	85 67
Woodbury Granite Co., granite, west wing.....	140,894 16
Woodbury Granite Co., granite, east wing.....	20,000 00
Whitney, A. B., surveying.....	25 40
Wilkins, Chas., & Co., heating and ventilating, west wing	3,296 94
	\$406,701 34

COMMISSIONERS OF FISHERIES.

Ashland Lime, Salt & Cement Co.....	\$5 05	Brewster, J. E.....	30 00
Aiken, Geo. S.....	20 45	Billington, Geo.....	67 00
Abraham, George.....	6 00	Benedict, E. L.....	40 76
Anderson, Anton.....	46 13	Bard & Holtz.....	36 46
American Express Co..	14 23	Bryant, Frank.....	1 50
Apfelbacher, Geo.....	50 00	Burnett, John.....	15 75
Addison, John.....	153 75	Baker, James.....	15 75
Alpin, Roy.....	1 00	Crawley, Peter.....	42 75
Averill, Wm.....	7 00	Cooper, Lee.....	82 13
Allan Lumber Co.....	2 62	Conery, Willie.....	45 38
American Steel Wire Co	375 98	Conery, Frank.....	52 13
Booth, A., & Co.....	161 89	C., M. & St. P. Ry. Co	990 54
Bostetter, Fred	9 50	C. & N. W. Ry. Co...	1,357 78
Brimmer, Jacob H.....	10 00	Crapp, Joseph.....	1 75
Burtis, Ralph M., Co..	55 36	Conklin & Sons.....	100 41
Brown, G. L.....	2 00	Cooper & Hughes Lbr. Co.	226 35
Brown, G. I.....	40 50	Cook & Brown Lime Co.	4 40
Block, Richard.....	79 88	Chesley, W. L.....	10 00
Butler, Chas.....	134 25	C. B. & Q. Ry. Co....	5 05
Bolger Bros. Mercantile Co.	27 82	Copic, Frank.....	4 00
Bayfield County Press.	7 75	Copic, Robert.....	32 50
Butler, J. W.....	4 00	Clayton, J. M.....	43 80
Brissee, Francis.....	266 67	Clark Engraving Co...	83
Byrne, Ed.	42 00	Co-operative Coal & Ice Co.	94 62
Boehm, Chas.....	12 00	Carpenter, Geo. B., & Co.	58 20
Barr, Chas. W.....	37 96	Carver, L. S.....	9 00
Battis Brothers.....	8 95	Chape, I. R.....	34 50
Brensike, A. O.....	5 00	Coughlin, James.....	32 00
Bryant, Lester.....	38 50	Cyrtums, Root.....	42 00
Bachand, E. C.....	27 00	Counter, Geo.....	4 00
Bayfield Light, Power and Water Plant....	49 63	Clow, Chas.....	11 00
Bannerman, Wm., Co	35 00	Clark, F. M.....	16 00
Barringham, Elmore..	9 00	Coonter, Geo.....	18 00
Bennett, Mrs. Mary..	6 45	Dufva, Hugo.....	179 46
Babb, J. W.....	3 00	Dreibus, H.....	23 44

General Fund Disbursements, 1908.

Democrat Printing Co.	324 67	Gazette, The Fishing..	1 00
Dane Co. Tel. Co.....	72 00	Gerth, Rudolph.....	64 75
Doyon Rayne Lumber Co.	288 69	Guenther, John.....	64 00
Davy, Wm. H.....	36 73	Hartmeyer & Braun...	956 35
Dennesen Bros.....	24 00	Heugen, C.....	1 50
Davies, Elizabeth and Jones, Angeline D...	1,500 00	Heimel, Louis.....	534 96
Dorr, B. F.....	108 02	Holtman, Bernard T..	709 43
Davis, Jesse.....	4 00	Hagberg, John, Jr....	58 79
Durkee, Ben.....	416 10	Hartline, John.....	17 00
Dahl, Harold.....	4 00	Heneberry, Richard....	6 75
Durkee, J. M.....	56 00	Hahn, Chas.....	93 80
Davis, Fred.....	15 00	Hawks Nursery Co....	75 00
Dobbins, Geo. H.....	4 50	Hall, L. Brooks, Co...	132 09
Darling & Lowe.....	6 30	Haslem, Wm., C.....	46 37
Dorwin, A. O.....	2 30	Hayden, M. J.....	10 00
Davis, Griff.....	18 12	Hooper, Chas. W.....	3 00
Davis, Ted.....	7 50	Hartline, Wm. G.....	39 50
Ewer, H. D.....	12 70	Hagberg, John, Jr....	16 33
Eagle Telephone Co....	4 35	Herman & Ernst.....	32 00
Edulud, P.	19 50	Hotel Edmund.....	90 50
Elgar, Chas.....	30 00	Hagman, Victor	113 40
Ester Oyster Co.....	2 24	Hughes, W.....	59 25
Edwards, Olaf.....	16 00	Hanson, Fred.....	14 00
Enders, Wm.....	3 00	Hanson, Peter.....	21 00
Etheridge, A. P.....	31 00	Hanson, John.....	6 00
Edlund, N. P.....	4 00	Heimerl, L. G.....	3 30
Fleckenstein, Frank...	20 80	Halbach, John P.....	9 10
Fry, Mathew.....	5 00	Hoff, Battolf.....	6 00
Frederickson, A. D. & J. V.	9 53	Hoff, Helmer T.....	6 00
Foy, James.....	667 67	Haak, Wm., Jr.....	6 05
Findorf, J. H.....	173 01	Hadland, Ole.....	4 00
Fleigel & Johnson....	15 30	Hewett, Fred.....	150 53
Ferry, Dan.....	42 00	Holtz, Herman, Jr....	20 00
Frautschi, Emil J, ag't	4 00	Hannemann, Fred....	38 09
Ferry, Roy.....	17 50	Harper, Frank.....	4 00
Ford, C. F.....	2 75	Holt, O. A.....	3 50
Frosberg & Englund...	19 78	Holtman, Bernard F...	60 00
French, Ella M.....	28 00	Hudjiak, Clint.....	10 50
Fizell & Nelson.....	16 10	Jacques, F. B.....	215 90
Fuller, A. G.....	22 00	Jossart, D., & Co....	18 00
Flarity, Tim.....	29 00	Johnson, C. H.....	10 00
Frost, John F.....	29 25	Jaquish, John B.....	10 00
Giese, Herman.....	10 50	James, Robert E.....	10 00
Gallagher, Albert.....	1,297 43	James, Morgan.....	146 00
Gath, H.....	189 97	Jacques, Chas.....	278 10
Gilquist, Andrew.....	418 33	Jennings, J. T. W....	658 04
Green, J. H.....	85	Jossart, David.....	22 15
Garnich, E., & Sons..	15 68	Jacques, H. B.....	45 56
Gilbert, John.....	63 33	Jacques, C. L.....	3 50
Greenlaw, Cyrus.....	2 50	Johnston, Edward....	48 00
Gross, Phillip, Hdw.		Jossart, D., & Son...	26 60
Co.	123 15	Jacobson, William, on contract	8,210 00
Giles, H., & Son.....	34 00	Jones, Oscar J.....	5 25
		Jones, D. W.....	227 56
		Jones, D. O., & Co...	8 70

General Fund Disbursements, 1908.

Johnson, Henry.....	14 00	Maag, Valentine.....	933 00
Jenks, Chester.....	8 00	Minckler, Mrs. J.....	8 00
Jones, Mrs. Angeline D	159 00	Minocqua H'dware Co.	74 05
Johnston, Wilsey.....	90 75	Mapes, C. F.....	10 00
Jones, R. K.....	21 84	Mead, Daniel.....	83 25
Joyce, Patrick.....	29 00	Maxwell & Jenkins....	11 18
Johnston, Mrs. C. W.	15 00	Murray, R. C.....	3 50
Jenks, Louis A.....	75 00	Minocqua Livery Co...	390 00
Jones, W. E.....	32 00	Mandel Engraving Co.	21 00
Kennedy, Ray.....	11 15	Mayers, Andrew A....	217 26
Kelley, Thomas.....	10 00	Minocqua Hotel.....	148 55
Kahn, D. A.....	88 37	Madison Gas & Electric	
Kehoe Thos.....	20 25	Co.	4 00
Kunz, W. E.....	341 89	Moe, Louis.....	12 00
Keach, C. M.....	8 50	Mumbrue, Guy, regis-	
Kisoul, Frank.....	39 38	ter of deeds.....	4 75
Kroncke Bros.....	2 40	Melcher Lumber Co....	535 38
Keely, Neckerman &		Moseley, James E.....	4 00
Kessenich.....	22 05	Moore, John C.....	1 38
Kranzfelder Bros.....	13 14	Mueller, The, Co.....	127 65
Kueppler, Henry.....	14 50	Moldenhauer, F. W...	7 45
King & Walker Co....	34 20	Meilke, Henry.....	116 18
Kells, William.....	67 43	Mead, Frank E.....	152 89
Kuhl, Andrew.....	8 00	Meilke, John.....	39 00
Kelleher, Arthur.....	8 75	Moffett, Chas.....	25 00
Krause, C.....	2 50	Monroe, A.....	3 00
Krippene Hardware Co.	1 60	Mautz Bros.....	4 80
Kellogg Bros., Lumber		Murray, Burr.....	24 00
Co.	160 21	Morin, Chas.....	4 00
Lowerre, Robert.....	291 85	McKee, Edward.....	23 00
Lahm, Peter, Jr.....	91 50	McMahon, Phillip.....	53 00
Loper & Loper.....	205 50	McMahon, S. J.....	50 75
Lord, Charles.....	10 00	McCall, Phil.....	101 25
Lidicker, Henry.....	10 00	McElroy, J. B.....	5 00
Loomis, Jos.....	52 50	McKee, E. J.....	118 50
Land, Log & Lumber		McHenry, G. A.....	7 30
Company.....	2,975 00	McDowell, Fred.....	7 10
Lenher, Victor.....	20 00	Nelson, M. L.....	71 99
Lippert, Jacob.....	4 25	Nevin, James.....	3,379 35
Lane, Roy.....	10 29	Nelson, Otto G.....	74 25
Lane, Henry.....	49 33	Nelson, R. J.....	37 00
Larsen, L. A., & Co..	17 00	North Western Fuel	
Leary, E. O.....	16 90	Co.	126 30
Lidicker, Chas. B.....	6 00	Nelson, Hugo. C.....	66 00
Lowerre, R. W.....	85 75	Nevin, Wilmot.....	253 45
Ludvigaen, Carl.....	4 00	Norden, Carl.....	71 25
Leaman, Wm.....	29 00	Nelson, John V.....	18 00
Loberg, H., Co.....	12 47	Nixon, Wm.....	4 00
Love, John P.....	1 50	Oshkosh Water Works	
Livingston, J. B.....	16 00	Co.	593 13
La Bonte, G.....	10 85	Ober, H. H.....	10 00
Meyer, Frank M.....	39 45	O'Malley, P. J.....	3 00
Mulerkey, Pat.....	2 00	O'Brien & Scanlon....	93 25
Melang, Herman.....	87 25	O'Leary, E.....	105 97
Maag, John.....	1,185 46	O'Connell, H.....	1 25
Madison P. O.....	199 00	Pixley, L. J.....	12 00

General Fund Disbursements, 1908.

Patterson, Matt	699 10	Schroeder, Walter E..	10 00
Phillips, J. S.	5 00	Studley, E. H.	10 00
Prichard, F. C.	310 84	Sykes, Arthur	1,915 05
Power Dept., Town of		Sykes, Henry	914 94
Bayfield	31 44	Shepherd, O. L.	79 51
Paquette, Dennis	4 00	Stark, Frank	146 35
Perkins, Elmer	56 25	Swift & Co.	1,067 87
Peterson, Willie	92 63	Slattery, Chas.	53 00
Pelmar, Joseph W.	203 75	Smith, Alex.	14 63
Pelmar, Jacob	56 00	Schuster, Frank	76 00
Phinney, Geo. D.	121 86	Selleck, Harvey	53 65
Powell & Waite.	3 03	Suthers, Frank	10 00
Petrie, Herrington &		Shumway, M.	10 12
Co.	304 38	Standard Oil Co.	1 85
Pelmar, John E.	63 00	Schoenlaub, Gus.	12 00
Planter, S.	1 00	Schubert, J. C.	2 10
Prichard, Ted	114 46	Schleicher Brothers. . .	60 00
Plymouth Rock Trout		Sykes, Vergn	3 50
Co.	85	Schmidt, Julius	44 08
Pierce, J. C.	1,810 00	Smart, C. A., & Co. . .	29 50
Patterson, Ellery	47 58	Sense, Herman	10 45
Pritchard, Evan	174 13	Shannon, T.	9 00
Puehler, Henry	5 50	Sumner, Edw'n., & Son	52 50
Patek, G.	9 60	Sumner & Morris.	195 66
Prell, Walter	6 50	Scott, Taylor Co.	37 47
Perkins, Austin	16 88	Sentinel Co.	9 60
Prothero, Lewis	9 25	Schmedeman & Baillie.	5 00
Parkinson-Marling Lbr.		Smith & Deadman. . . .	4 50
Co.	1 60	Sherman, H.	236 87
Peterson, Andrew	18 00	Schuster, Chas.	5 00
Piper Bros.	3 90	Shano, John	5 00
Purcell, Frank	77 00	Stamp, Robert	22 50
Pritchard, Jerome	34 00	Sader, E. J.	1 38
Pitt, James	6 00	Shimeal, H. V.	1 70
Pitt, Len	10 00	Suhl, Mrs. Barbara. . .	15 00
Peterson, Holger	78 25	Sumner & Crampton. . .	30 00
Pearson, Alonzo	1 75	Schulz, William	4 25
Patterson, T. H. & Son	5 03	Schulz, John S.	2 25
Powers, Alex. M.	52 00	Sherwin, Williams Co. .	48 72
Quinn, Mrs. William. .	4 00	State Insurance Fund. .	117 45
Ripple, Robert	1,149 81	Termatt & Monahan	
Rodgers, T. B.	10 00	Co.	10 25
Ramsdale, Frank C. . . .	871 41	Tracy, Gibbs & Co.	18 00
Ramsdale, Fred	74 39	Turnquist, August. . . .	8 20
Ray, S. W.	72 90	Thulen, Louis	4 00
Regula, C. F.	17 50	Thompson, Tony	2 00
Rasey, John D.	113 09	Thompson & Hobbs. . .	46 00
Rudor, Geo., Brewing		U. S. Express Co.	41 25
Co.	3 80	Vance, James	115 95
Rogers, F. W.	8 38	Vaas, Maw Dry Goods	
Rhodes, Tom	12 00	Co.	1 75
Radloff, Frank	148 21	Van Deusen, A.	82 40
Russell & Kruger.	5 50	Vorhies, C. T.	141 47
Spensley, Calvert	40 50	Verage, John J.	1 20
Smith, Vincent	10 00	Van Doozer, H.	48 00

General Fund Disbursements, 1908.

Vanderpool, Geo. G....	22 50	Washburn, City of....	12 04
Western Union Tele- graph Co.	49 42	Walters, Chas. A.....	500 00
Wis. Telephone Co....	220 45	Wasserberger, R. C...	75 00
Wahlquist, Andrew....	624 00	Werner, Max F.....	31 00
Wieland, Louis C.....	145 43	Woodzicka, Roman ...	69 10
Williams, George.....	54 85	Winneconne Lbr. Co..	21 97
Wiedenbeck, Dobelin & Co.	195 04	Welson-Cove Hardware Co.	14 64
Whitacre, Jennie	34 00	White, J. M.....	50 00
Wagner, George	25 70	Yawkey, Bissell Lbr. Co.	36 23
Western Lime & Ce- ment Co.	77 91	Youmans, H. M.....	95
Wahlquist, Fred	450 60	Zentner & Mueller....	26 35
Wachsmuth, Henry.....	16 75	Zalsman, Phil. G.....	1,035 50
Winger, Albert	10 00	Zalsman, Horace W....	231 83
Wachsmuth Lbr. Co...	29 70	Zindars Bros.	2 20
			<hr/>
			\$57,051 55

COMMON SCHOOLS.

Examiners State Teachers.

Scott, W. A., per diem and exp.....	\$173 04
Sage, A. H., per diem and exp.....	376 02
Viebahn, C. F., per diem and exp.....	506 21
	<hr/>
	\$1,053 27

Wisconsin Teachers' Association.

Democrat Printing Co., report.....	\$732 52
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Miscellaneous.

School Fund Income, chap. 313, laws 1903 (less sal. and exp. rural school inspector).....	\$196,859 57
School Fund Income, interest on certificates of indebted- ness	109,459 00
	<hr/>
	\$306,318 57

STATE UNIVERSITY.

Agricultural Experiment Station.

Berryman, E. C.....	\$10 00
Binner-Wells Co.	9 55
Burch, D. S.....	2 10
C. & N. W. Ry. Co.....	2 12
Clark Engraving Co.....	237 63
Democrat Printing Co.....	7,024 90
Gilman, E. D.....	18 45
Hardenburg, C. B.....	10 00
Irvin, J. A.....	10 50
Jonas, J. A.....	6 00
Kadousky, J. F.....	29 40

General Fund Disbursements, 1908.

Mandel Engraving Co.....	141 97
Millar, A. V.....	27 40
Nielson, E. C.....	281 55
Schikowski, W. H.....	2 52
Warner, F. M.....	3 45
Walde, O. G.....	2 00

 \$7,819 59
Miscellaneous.

Clark Engraving Co.....	\$553 98
Democrat Printing Co.....	4,175 78
Streissguth, Petran Engraving Co.....	53 25
The Wisconsin Engineer.....	29 55
University Fund Income, temporary transfers, sec. 2, chap. 423, laws 1907.....	250,000 00
University Fund Income, buildings, etc., sec. 3, chap. 423, laws 1907.....	137,774 76
University Fund Income, women's building, sec. 4, chap. 423, laws 1907.....	2,100 91
University Fund Income, university extension, chap. 413, laws 1907.....	20,000 00
University Fund Income, agricultural institutes, chap. 318, laws 1907.....	20,000 00
University Fund Income, Washburn observatory, sec. 391, W. S. 1898.....	3,000 00
University Fund Income, interest on certificates of in- debtedness.....	7,770 00
Agricultural College Fund Income, interest on certificates of indebtedness.....	4,242 00

 \$449,703 23

NORMAL SCHOOLS.

Democrat Printing Co.....	\$238 41
Normal Fund Income, interest on certificates of indebted- ness.....	36,099 00
Normal Fund Income, transfer on account of tax not levied 1906.....	151,000 00
Normal Fund Income, institutes, chap. 371, laws 1901..	7,000 00
Normal Fund Income, Milwaukee normal, chap. 175, laws 1905.....	65,000 00

 \$259,337 41

COUNTY TRAINING SCHOOLS FOR TEACHERS.

Buffalo	\$2,379 98	Polk	2,697 33
Dunn	3,423 74	Richland	3,087 02
Eau Claire	3,045 98	Sauk	3,435 48
Langlade	2,943 32	Waupaca	2,014 68
Marathon	3,113 56	Wood	3,107 18
Marinette	3,500 00		
Manitowoc	2,685 66		

 \$35,433 98

General Fund Disbursements, 1908.

MANUAL TRAINING IN HIGH SCHOOLS.

Appleton	\$250 00	Menomonie	250 00
Bayfield	250 00	Omro	250 00
Chippewa Falls.....	250 00	Oconomowoc	250 00
Eau Claire.....	250 00	Oshkosh	250 00
Fond du Lac.....	250 00	Racine	250 00
Grand Rapids.....	250 00	Stevens Point.....	250 00
Janesville	250 00	Superior	250 00
Kenosha	250 00	Wausau	250 00
Mayville	250 00	Washburn	250 00
Marinette	250 00		
Menasha	250 00		
			\$5,000 00

TEACHERS' COUNTY INSTITUTES, CHAPTER 476, LAWS 1905.

Adams	\$81 67	Marathon	205 59
Ashland	62 90	Marinette	101 40
Barron	163 35	Marquette	77 92
Bayfield	92 93	Milwaukee	164 28
Brown	96 70	Monroe	193 39
Buffalo	103 90	Oconto	107 02
Burnett	73 22	Oneida	59 14
Calumet	87 31	Outagamie	137 06
Chippewa	142 69	Ozaukee	81 67
Clark	182 12	Pepin	50 69
Columbia	180 24	Pierce	150 20
Crawford	108 90	Polk	134 24
Dane	306 04	Portage	124 86
Dodge	220 61	Price	109 84
Door	69 47	Racine	100 45
Douglas	70 41	Richland	147 39
Dunn	145 51	Rock	212 17
Eau Claire	100 45	Rusk	75 10
Florence	30 04	St. Croix	168 04
Fond du Lac.....	180 24	Sauk	181 00
Forest	40 37	Sawyer	52 57
Grant	303 04	Shawano	146 45
Green	138 00	Sheboygan	153 77
Green Lake.....	87 31	Taylor	105 14
Iowa	154 90	Trempealeau	143 63
Iron	49 75	Vernon	175 55
Jackson	135 18	Vilas	36 61
Jefferson	189 63	Walworth	198 03
Juneau	153 77	Washburn	78 86
Kenosha	66 65	Washington	126 73
Kewaunee	76 04	Waukesha	193 39
La Crosse	81 67	Waupaca	171 80
Lafayette	167 10	Waushara	124 83
Langlade	72 29	Winnebago	108 89
Lincoln	73 23	Wood	116 41
Manitowoc	181 18		
			\$9,000 00

General Fund Disbursements, 1908.

FREE HIGH SCHOOLS.

Avoca	\$397 27	Chippewa Falls.....	401 28
Abbotsford	401 28	Clinton	401 28
Albany	401 28	Clintonville	401 28
Algoma	401 28	Cobb	401 28
Alma	401 28	Columbus	401 28
Alma Center	401 28	Cuba City	401 28
Almond	401 28	Cumberland	401 28
Amery	401 28	De Forest	1,522 50
Amherst	401 28	Darien	401 28
Antigo	401 28	Darlington	401 28
Appleton	401 28	Deerfield	401 28
Arcadia	401 28	Delavan	401 28
Argyle	401 28	De Pere	401 28
Ashland	401 28	Dodgeville	401 28
Athens	401 28	Durand	401 28
Augusta	401 28	Eagle River	1,035 00
Bayfield	926 37	Wau Claire	401 28
Bayfield	1,407 50	East Troy	401 28
Bayfield	2,116 77	Edgerton	401 28
Baldwin	401 28	Elkhorn	401 28
Bangor	401 28	Elroy	401 28
Baraboo	401 28	Ellsworth	401 28
Barron	401 28	Evansville	401 28
Beaver Dam.....	401 28	Florence	1,526 25
Belleville	401 28	Friendship	252 81
Belmont	401 28	Fairchild	401 28
Beloit	401 28	Fennimore	401 28
Benton	401 28	Fond du Lac.....	401 28
Berlin	401 28	Fort Atkinson	401 28
Biramwood	401 28	Fountain City	401 28
Black Earth	401 28	Fox Lake	401 28
Black River Falls.....	401 28	Galesville	401 28
Blair	401 28	Glenbeulah	401 28
Blanchardville	401 28	Glenwood	401 28
Bloomer	401 28	Grand Rapids	401 28
Bloomington	401 28	Grantsburg	401 28
Boscobel	401 28	Green Bay (East).....	401 28
Boyd	368 63	Green Bay (West).....	401 28
Brandon	401 28	Green Lake	401 28
Brillion	401 28	Greenwood	401 28
Brodhead	401 28	Hayward	1,338 75
Burlington	401 28	Hayward	791 10
Crandon	1,027 50	Hixton	656 88
Colby	692 50	Hammond	401 28
Colby	325 25	Hartford	401 28
Colby	107 51	Hazel Green	401 28
Cambria	401 28	Highland	401 28
Cadott	370 18	Hillsboro	401 28
Cambridge	401 28	Horicon	401 28
Cashton	401 28	Hortonville	401 28
Cassville	401 28	Hudson	401 28
Cedarburg	401 28	Humbird	401 28
Chetek	401 28	Hurley	401 28
Chilton	401 28	Iron River	742 50

General Fund Disbursements, 1908.

Iola	401 28	New Lisbon	401 28
Independence	397 27	New London	401 28
Johnsons Creek	401 28	New Richmond	401 28
Janesville	401 28	Norwalk	401 28
Jefferson	401 28	Oakwood	266 85
Juneau	401 28	Oakfield	401 28
Kaukauna	401 28	Oconomowoc	401 28
Kendall	379 21	Oconto	401 28
Kenosha	401 28	Oconto Falls	401 28
Kewaskum	401 28	Omro	401 28
Kewaunee	401 28	Onalaska	401 28
Kiel	401 28	Ontario	401 28
Ladysmith	401 28	Oregon	401 28
La Farge	401 28	Osceola	401 28
Lake Geneva	401 28	Patch Grove	345 00
Lake Mills	401 28	Palmyra	401 28
Lancaster	401 28	Pardeeville	401 28
Linden	401 28	Park Falls	401 28
Lodi	401 28	Pepin	401 28
Lone Rock	401 28	Peshtigo	401 28
Loyal	401 23	Pewaukee	401 28
Marion	630 00	Phillips	401 28
Manawa	945 00	Pittsville	401 28
Manawa	507 50	Plainfield	401 28
Marshall	950 00	Platteville	401 28
Middleton	700 00	Plymouth	401 28
Minocqua	810 00	Portage	401 28
Montfort	970 00	Potosi	401 28
Mt. Hope	540 00	Port Washington	401 28
Manitowoc	401 28	Poynette	401 28
Marinette	401 28	Prairie du Chien	401 28
Markesan	401 28	Prairie du Sac	401 28
Marshfield	401 28	Prentice	401 28
Mauston	401 28	Prescott	401 28
Mayville	401 28	Princeton	401 28
Mazomanie	401 28	Reeseville	297 95
Medford	401 28	Randolph	401 28
Mellen	401 28	Reedsburg	401 28
Menasha	401 28	Rewey	401 28
Menomonee Falls	401 28	Rhineland	401 28
Merrill	401 28	Rib Lake	401 28
Merrillan	401 28	Rice Lake	401 28
Milton	401 28	Richland Center	401 28
Milton Junction	401 28	Ripon	401 28
Mineral Point	401 28	River Falls	401 28
Mondovi	401 28	Rosendale	401 28
Monroe	401 28	Shell Lake	1,032 50
Montello	401 28	Seneca	601 00
Mosinee	401 28	Sextonville	401 28
Mt. Horeb	401 28	Sauk City	401 28
Mukwonago	401 28	Seymour	401 28
Muscoda	401 28	Sharon	401 28
Necedah	401 28	Shawano	401 28
Neenah	401 28	Sheboygan	401 28
Neillsville	401 28	Sheboygan Falls	401 28
New Holstein	401 28	Shullsburg	401 28

General Fund Disbursements, 1908.

Soldiers Grove	401 28	Waunakee	725 00
South Milwaukee	401 28	Waldo	401 28
Sparta	401 28	Walworth	401 28
Spooner	401 28	Washburn	401 28
Spring Green	401 28	Waterloo	401 28
Spring Valley	401 28	Watertown	401 28
St. Croix Falls	401 28	Waukesha	401 28
Stanley	401 28	Waupaca	401 28
Stevens Point	401 23	Wausau	401 28
Stockbridge	401 28	Wauwatosa	401 28
Stoughton	401 23	Waupun	401 28
Sturgeon Bay	401 28	Wautoma	401 28
Sun Prairie	401 28	West Bend	401 28
Thorp	401 28	West Allis	401 28
Tigerton	400 00	West De Pere	401 28
Tomah	401 28	Westfield	401 28
Tomahawk	401 28	West Salem	401 28
Trempealeau	401 28	Weyauwega	401 28
Two Rivers	401 28	Whitehall	401 28
Unity	337 08	Whitewater	401 28
Union Grove	401 28	Wilmot	401 28
Verona	747 50	Wilton	401 28
Viola	401 28	Wittenberg	401 28
Viroqua	401 23	Winneconne	401 28
Wausaukee	712 50	Wonewoc	401 28
Waterford	926 25		
Waterford	453 12		
			\$122,431 01

GRADED SCHOOLS.

Ablemans	\$300 00	Black Creek	300 00
Abrams	300 00	Brooklyn	300 00
Amberg	300 00	Bruce	300 00
Antigo	300 00	Bundy	300 00
Apollonia	300 00	Butternut	300 00
Arbor Vitae	300 00	Baileys Harbor	100 00
Arena	300 00	Bay City	100 00
Adell	100 00	Beldenville	100 00
Afton	100 00	Bennett	100 00
Albion	100 00	Big Falls	100 00
Amherst Junction	100 00	Black River Falls	100 00
Angelo	100 00	Blue Mounds	100 00
Aniwa	100 00	Blue River	100 00
Arcadia	100 00	Boaz	100 00
Arkansaw	100 00	Boltonville	100 00
Arlington	100 00	Boyceville	100 00
Atlanta	100 00	Branch	100 00
Auburndale	100 00	Bristol	100 00
Augusta	100 00	Brokaw	100 00
Auroraville	100 00	Brookside	100 00
Bagley	300 00	Browntown	100 00
Balsam Lake	300 00	Burnett	100 00
Baraboo	300 00	Cameron	300 00
Barneveld	300 00	Campbellsport	300 00
Birchwood	300 00	Camp Douglas	300 00

General Fund Disbursements, 1908.

Catawba	300 00	Emerald Grove	100 00
Cedar Falls	300 00	Endeavor	100 00
Chelsea	300 00	Estella	100 00
Clear Lake	300 00	Eureka	100 00
Coleman	300 00	Fall Creek	300 00
Colfax	300 00	Fall River	300 00
Commonwealth	300 00	Farmington	100 00
Cottage Grove	300 00	Fernwood	300 00
Cable	100 00	Fifield	300 00
Campbell	100 00	Fontana	300 00
Campbellsport	100 00	Footville	300 00
Carlton	100 00	Frederic	300 00
Carter	100 00	Fredonia	300 00
Cascade	100 00	Fairwater	100 00
Casco	100 00	Ferryville	100 00
Cassimer	100 00	Fillmore	100 00
Cataract	100 00	Fremont	100 00
Cazenovia	100 00	Fish Creek	100 00
Cecil	100 00	Forestville	100 00
Cedar Grove	100 00	Franklin	100 00
Centuria	100 00	Franksville	100 00
Chippewa Falls.....	100 00	Fulton	100 00
Cochrane	100 00	Gays Mills	300 00
Columbia	100 00	Genoa Junction	300 00
Crivitz	100 00	Glen Flora	300 00
Cylon	100 00	Glidden	300 00
Dallas	300 00	Grafton	300 00
Deer Park	300 00	Granton	300 00
De Forest	300 00	Gratiot	300 00
De Soto	300 00	Green Bush	300 00
Dorchester	300 00	Genesee	100 00
Downing	300 00	Genoa	100 00
Downsville	300 00	Georgetown	100 00
Drummond	300 00	Germania	100 00
Dunbar	300 00	Gibbsville	100 00
Dale	100 00	Glen Haven	100 00
Delafield	100 00	Glendale	100 00
Delton	100 00	Glenwood	100 00
Drammen	100 00	Gotham	100 00
Doylestown	100 00	Grand Rapids	100 00
Eagle	300 00	Grand View	100 00
Eau Galle	300 00	Grantsburg	100 00
Edgar	300 00	Green Bay	100 00
Eland	300 00	Green Bay	100 00
Eleva	300 00	Greenleaf	100 00
Elkhart Lake	300 00	Gilmanton	100 00
Elmwood	300 00	Hackley	300 00
Elk Mound	300 00	Hancock	300 00
Embarrass	300 00	Hartland	300 00
Ettrick	300 00	Haugen	300 00
Eastman	100 00	Hazelhurst	300 00
Elcho	100 00	Hilbert	300 00
Elderon	100 00	Hixton	300 00
Elk Mound	100 00	Hustisford	300 00
Ellison	100 00	Hales Corners	100 00
Eltou	100 00	Hanover	100 00

General Fund Disbursements, 1908.

Hatley	100 00	Merrimac	300 00
Hawkins	100 00	Middleton	300 00
Haves	100 00	Milford	300 00
Hebron	100 00	Milladore	300 00
Heinemann	100 00	Milwaukee (8 schools)	2,400 00
Heller	100 00	Minocqua	300 00
Hiles	100 00	Mishicot	300 00
Hingham	100 00	Montfort	300 00
Holcombe	100 00	Monticello	300 00
Hollandale	100 00	Melrose	100 00
Holmon	100 00	Madison	100 00
Homestead	100 00	Manchester	100 00
Honey Creek	100 00	Marquette	100 00
Houlton	100 00	Merton	100 00
Hustler	100 00	Mifflin	100 00
Ingram	300 00	Milwaukee (5 schools)	500 00
Ithaca	300 00	Minong	100 00
Ironton	100 00	Modena	100 00
Junction City	300 00	Monico	100 00
Jackson	100 00	Morrisonville	100 00
Jacksonport	100 00	Mosel	100 00
Kennan	300 00	Mountain	100 00
Knapp	300 00	Mt. Hope	100 00
Kewaunee	100 00	Mt. Horeb	100 00
Kimberly	100 00	Nekoosa	300 00
Kingston	100 00	Norrie	100 00
Knight	300 00	New Auburn	300 00
Lac du Flambeau	300 00	New Glarus	300 00
Lake Nebagamon	300 00	Niagara	300 00
Laona	300 00	North Crandon	300 00
La Valle	300 00	North Fond du Lac	300 00
Layton Park	300 00	North Freedom	300 00
Lena	300 00	North Hudson	300 00
Livingstone	300 00	North Milwaukee	300 00
Lowell	300 00	Nelson	100 00
Luck	300 00	Neosho	100 00
Lamberton	100 00	Neshkoro	100 00
Lannon	100 00	New Diggings	100 00
Lena	100 00	Newburg	100 00
Leopolis	100 00	Newton	100 00
Lead Mine	100 00	Northport	100 00
Lima Center	100 00	Orfordville	300 00
Lynxville	100 00	Osseo	300 00
Lind	100 00	Owen	300 00
Little Black	100 00	Ogdensburg	100 00
Logansville	100 00	Ogema	100 00
Lomira	100 00	Olivet	100 00
London	100 00	Oostburg	100 00
Lyons	100 00	Otjen	100 00
Maiden Rock	300 00	Oxford	100 00
Manawa	300 00	Plover	300 00
Marshall	300 00	Plum City	300 00
Mason	300 00	Port Edwards	300 00
Mattoon	300 00	Prairie Farm	300 00
McFarland	300 00	Packwaukee	100 00
Melrose	300 00	Paoli	100 00

General Fund Disbursements, 1908.

Patch Grove	100 00	Sister Bay	100 00
Pembine	100 00	South Germantown	100 00
Peshigo	100 00	Spruce	100 00
Pine River	100 00	Stanley	100 00
Plat	100 00	Star Prairie	100 00
Pleasant Prairie	100 00	Stetsonville	100 00
Pleasant Prairie	100 00	Steuben	100 00
Polar	100 00	Stiles	100 00
Poplar	100 00	Stitzer	100 00
Pound	100 00	Stonebank	100 00
Poynette	100 00	Sussex	100 00
Poysippi	100 00	Springfield	300 00
Racine	300 00	Synco	100 00
Readstown	300 00	Thiensville	300 00
Red Granite	300 00	Three Lakes	300 00
Reedsville	300 00	Tigerton	300 00
Ridgeway	300 00	Tony	300 00
Rio	300 00	Turtle Lake	300 00
Roberts	300 00	Taylor	100 00
Royalton	300 00	Theresa	100 00
Racine	100 00	Trevor	100 00
Racine	100 00	Union Center	100 00
Random Lake	100 00	Valley Junction	100 00
Random Lake	100 00	Verona	100 00
Richfield	100 00	Waubeno	300 00
Ridgeland	100 00	Warrens	300 00
River Falls	100 00	Waterford	300 00
Rochester	100 00	Waukau	300 00
Rock Elm	100 00	Wauzeka	300 00
Richfield	100 00	West Nekoosa	300 00
Rockdale	100 00	Westboro	300 00
Rome	100 00	Westby	300 00
Rosholt	100 00	Weyerhauser	300 00
Saxon	300 00	Whitefish Bay	300 00
Scandinavia	300 00	Wild Rose	300 00
Schofield	300 00	Williams Bay	300 00
Sherry	300 00	Wilson	300 00
Shiocton	300 00	Withee	300 00
South Wayne	300 00	Woodville	300 00
Spencer	300 00	Wyocena	300 00
Stockholm	300 00	Waukesha	100 00
Stratford	300 00	Waunakee	100 00
Salem	100 00	Welcome	100 00
Saukville	100 00	West Kewaunee	100 00
Schleisingerville	100 00	West La Crosse	100 00
Seneca	100 00	West Lima	100 00
Sheboygan (3 schools) ..	300 00	Windsor	100 00
Sheboygan Falls (2 schools)	200 00	Wolf Creek	100 00
Shopiere	100 00	Woodruff	100 00
Silver Creek	100 00		
			\$71,500 00

General Fund Disbursements, 1908.

MINING TRADE SCHOOL, CHAPTER 573, LAWS 1907.

Board of Regents of Normal Schools, site and buildings..	\$15,000 00
Butler, G. S., & Co.....	83 07
Brinsmade, R. B.....	1,380 59
Buffalo Forge Co.....	112 50
Bartle, G. H.....	100 00
Bayley Manufacturing Co.....	33 00
Blackman, Low	51 00
Cary, C. P.....	67 00
Dugdale, F. H.....	54 75
Dugdale, R. I.....	108 50
Dobson, George	120 00
Dietzgen, Eugene, Co.....	152 16
Daiger, A., Chemical Co.....	303 36
Democrat Printing Co.....	1 70
Dugdale, J. H.....	19 00
Drinkall, T. O.....	5 00
Eagle Lock Co.....	31 95
English, Ed.....	2 00
Frey, Otis.....	112 00
Fawcett, J. E., Hardware Co.....	102 13
Grindell, W. F., & Son.....	357 60
George, H. C.....	450 00
Galena Iron Works Co.....	50 61
Gribble, C. H.....	82 00
Horn, W. O.....	3 50
Heil, Henry, Chemical Co.....	12 00
Howard, Chas.....	57 64
Hodge, Ben.....	8 90
International Harvester Co.....	150 75
Johnson Service Co.....	40 59
Kirkpatrick, Geo.....	228 80
Kleinhammer, Henry.....	42 50
Kleibenstein Bros.....	1 50
Mathews Gas Machine Co.....	81 77
Meyer, Chas.....	397 12
Mining Gazette	7 25
Marshall, Joe	27 90
Nichols, J. S.....	76 00
Nicklas, G. L.....	50 00
Nehls, A. H., & Co.....	231 44
Orr & Lockett Hardware Co.....	219 80
Platteville, City of.....	197 00
Platteville Lumber & Fuel Co.....	455 48
Pitts, Frank.....	18 46
Platteville Electric Light Co.....	94 85
Platteville, Rewey & Ellenboro Telephone Co.....	8 00
Platteville Garage & Machine Co.....	7 42
Platteville Journal	3 00
Reiser, Henry.....	7 35
Rindlaub, W. M.....	23 75
Russell, D. E.....	18 50
Rogers, Fred	3 00
State Insurance Fund.....	84 58
Smalley, S. E.....	66 50

General Fund Disbursements, 1908.

Smith, L. C., Bros., Typewriter Co.....	70 00
Shepard, Thomas.....	2 90
Smith, W. B., & Son.....	3 75
Tower Weekly News.....	5 20
Tallner, W. A.....	3 85
Udehoven, Joe.....	5 65
Wissler, A., Instrument Co.....	205 35
	\$21,701 97

COUNTY SCHOOLS OF AGRICULTURE AND DOMESTIC
ECONOMY.

Dunn	\$4,000 00
Marathon	4,000 00
	\$8,000 00

AGRICULTURAL EXPERIMENT ASSOCIATION, CHAP. 43,
LAWS 1907.

Bibbs, I.....	\$180 00
Bonzelet, J. P.....	19 67
Democrat Printing Co.....	1,018 20
Fischer, L. H.....	27 00
Haswell Furniture Co.....	10 00
Holden, P. G.....	25 00
Krueger, H. E.....	13 31
Madison P. O.....	505 00
Moore, R. A.....	58 97
Milwaukee Bag Co.....	104 79
Meekir, H. W.....	17 50
Main, H. A.....	5 72
Nielson, E. C.....	11 20
Olds, L. L.....	9 75
Parson's Printing & Stationery Co.....	59 65
Stone, A. L.....	32 43
Wisconsin Experiment Station.....	650 00
Zerbel, E. R.....	14 89
	\$2,763 08

PUBLIC DOCUMENTS.

Democrat Printing Co.....	\$1,802 96
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COMPILING AND PUBLISHING TOWN LAWS, CHAP. 476,
LAWS 1907.

Estabrook, C. E.....	\$800 00
Democrat Printing Co.....	2,910 97
	\$3,710 97

General Fund Disbursements, 1908.

REVIEW OF ASSESSMENTS, CHAP. 474, LAWS 1905.

Appeal City of Sparta, Monroe Co.:

Ghoca, Geo. W., field inspector.....	\$448 49
Nordman, E., field inspector.....	364 23
Gauper, O., field inspector.....	241 48
McNutt, J. O., field inspector.....	445 42
Anderson, A. J., field inspector.....	395 15
Van Patten, E., field inspector.....	201 21
Gilson, N. S., member of board.....	6 82
Curtis, Geo., Jr., member of board.....	6 32
Haugen, N. P., member of board.....	18 31
Spencer, F. W., reporter.....	6 32

Appeal Town Caledonia, Racine County:

Dudgeon, M. S, supt. inspection.....	676 42
Starr, F. P., field inspector.....	222 28
Cannon, E. D., field inspector.....	242 60
Gage, B. L., field inspector.....	255 81
Knilians, M., field inspector.....	310 56
Keith, G. B., field inspector.....	283 91
Larson, J. O., field inspector.....	268 09
Brace, O. D., field inspector.....	253 54
Gilson, N. S., member of board.....	26 70
Curtis, Geo., Jr., member of board.....	5 55
Haugen, N. P., member of board.....	5 80
Spencer, F. W., reporter.....	5 15
James, A. E., statistical clerk.....	5 35
Botsford & Wooster, maps.....	7 00

 \$4,702.51

DISBARMENT PROCEEDINGS, CHAP. 84, LAWS 1903.

Alexander, James.....	\$5 00
Cady, B. A.....	568 18
McDonald, C. H.....	535 88
Larson, A. S.....	432 00
Werner, E. V.....	51 30
Wilson, W. E.....	45 29
Colson, L. D.....	14 00
Shawano County.....	130 48

 \$1,782 13

LEGISLATIVE.

SENATE EMPLOYEES.

Chief Clerk's Department.

Galloway, A. W., stenographer and clerk.....	\$65 00
Yager, R. M., stenographer and clerk.....	65 00
Jones, T. H., stenographer and clerk.....	110 00
Sapiro, J. H., stenographer and clerk.....	65 00
Swartz, D. W., stenographer and clerk.....	65 00
Merrill, R. A., typewriter and clerk.....	52 00

General Fund Disbursements, 1908.

Webster, L. B., typewriter and clerk.....	52 00
Peterson, O. P., typewriter and clerk.....	52 00
Kelsey, W. T., typewriter and clerk.....	39 00
Smith, R. E., journal clerk.....	145 00
Wylie, F. M., bookkeeper.....	145 00
Gray, Wm., asst. journal clerk.....	145 00
Rhodes, C. W., index clerk.....	155 00
Miller, J. C., engrossing clerk.....	145 00
Hillyer, R. H., stenographer and clerk.....	145 00
Spencer, F. W., stenographer and clerk.....	145 00
Tretow, A. C., stenographer and clerk.....	75 00
Bessey, John, stenographer and clerk.....	145 00
Rightor, C. E., typewriter and clerk.....	166 00
Schoetz, Max, typewriter and clerk.....	119 00
	\$2,095 00

Sergeant-at-Arms' Department.

Good, Chas. J. asst. sergeant.....	\$145 00
Pierce, Elmer A., document clerk.....	116 00
Paulus, Chris., postmaster.....	116 00
Thompson, K., night laborer.....	87 00
Goldstrand, Olaf, policeman.....	42 00
Stanley, M. R., policeman.....	42 00
Helmholz, Karl, messenger.....	28 00
Sutton, Mathew, messenger.....	28 00
Damm, J. W., messenger.....	28 00
Cotey, Harry, messenger.....	28 00
Kalpinski, Vincent, messenger.....	58 00
Cadey, Emil C., messenger.....	58 00
Moffatt, John W., messenger.....	58 00
Lampert, H. M., messenger.....	58 00
	\$892 00

ASSEMBLY EMPLOYEES.

Chief Clerk's Department.

Jones, W. W., journal clerk.....	\$145 00
Summers, S. S., bookkeeper.....	145 00
Kiland, G. H., assistant journal clerk.....	145 00
Nash, I. R., clerk.....	116 00
Goldschmidt, W. J., engrossing clerk.....	130 00
Goldschmidt, W. J., clerk.....	12 00
Bullock, W. L., index clerk.....	155 00
Knoff, R. E., enrolling clerk.....	145 00
Frey, N. J., engrossing clerk.....	15 00
Stevens, G. W., stenographer.....	145 00
Warriner, B. L., stenographer.....	130 00
Pond, L. T., stenographer.....	145 00
Polk, March, stenographer.....	145 00
Nelson, A. J., stenographer.....	145 00
Nickerson, C. A., stenographer.....	130 00
Lewis, Leon, stenographer.....	145 00
McNeeley, James, stenographer.....	104 00

General Fund Disbursements, 1908.

Larson, L. P., stenographer.....	116 00
Twesme, A. T., stenographer.....	116 00
Pressentin, P. H., stenographer.....	65 00
Gillett, C. M., typewriter.....	104 00
Oeland, L. L., typewriter.....	116 00
Mowry, D. E., typewriter.....	104 00
Hawker, J. C., typewriter.....	116 00
Priest, P. L., typewriter.....	87 00
Woodruff, Wendell, typewriter.....	9 00
Woodruff, Wendell, clerk.....	104 00
Goldschmidt, W. J., (Ch. 550, L. 1907.).....	50 00
	<hr/>
	\$3,084 00

Sergeant-at-Arms' Department.

Graham, H. A., assistant sergeant.....	\$145 00
Cheever, R. W., postmaster.....	116 00
Malone, E. S., assistant postmaster.....	27 00
Bartelt, A. H., document clerk.....	116 00
Hart, A. E., assistant document clerk.....	87 00
Malone, E. S., messenger.....	60 00
Keyes, L. S., messenger.....	58 00
Puls, C. T., messenger.....	58 00
Gaurke, J. W., messenger.....	58 00
Rief, Walter, messenger.....	58 00
Prehn, A. W., messenger.....	10 00
Kellar, H. W., messenger.....	24 00
Gunderson, Selmer, messenger.....	10 00
Hagen, Frank, messenger.....	24 00
Polley, E. S., messenger.....	58 00
Femrite, H., messenger.....	58 00
Steele, John, policeman.....	87 00
Sletton, Obert, night watch.....	87 00
Hart, H. G., night laborer.....	87 00
	<hr/>
	\$1,262 00

Chaplains.

MacAdam, Geo. H.....	\$63 00
Updike, E. G.....	27 00
Gilmore, F. A.....	45 00
Breslich, A. L.....	45 00
Minor, H. A.....	36 00
Edwards, R. H.....	15 00
Siljan, O. G. U.....	30 00
Galpin, F. T.....	54 00
Hunt, Geo. E.....	33 00
Clifford, C. L.....	48 00
Truesdale, S. W.....	24 00
Reed, A. T.....	42 00
Knox, P. B.....	36 00
Tomuth, F.....	45 00
Joslin, G. A.....	54 00
Kroesche, A. C.....	27 00
Cato, R. H.....	45 00
Risley, C. S.....	3 00

General Fund Disbursements, 1908.

Vaughan, R. M.....	3 00
Winter, H. C., for estate of H. A. Winter, Chap. 37, Laws 1907.	6 00
	\$681 00

Chapter 610, Laws 1907.

Glover, James W.....	\$626 25
Western Union Telegraph Co.....	\$7 08

Postage, Chap. 4, Laws 1903.

Madison P. O.....	\$750 50
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Printing.

Democrat Printing Co., printing bills.....	\$6,005 29
Democrat Printing Co., printing proofs.....	1,420 90
Democrat Printing Co., printing journal slips.....	1,381 52
Democrat Printing Co., printing senate and assembly calendars	579 54
Democrat Printing Co., printing bulletins.....	4,510 40
Democrat Printing Co., printing senate and assembly journals	1,578 86
Democrat Printing Co., printing joint resolutions.....	83 46
Democrat Printing Co., miscellaneous printing.....	1,045 09
Democrat Printing Co., printing session laws.....	4,492 43
State Journal Printing Co., publishing copy laws.....	3,787 45
	\$24,834 94

Publishing General Laws in the following-named newspapers at \$100.00 each:

Amherst Advocate.
Advocate, Sturgeon Bay.
Adams County Press.
Advocate, Bloomer.
Alma Center News.
Argyle Atlas.
Albany Vicindicator.
Antigo Journal.
Augusta Times.
Amerikanische Turnzeitung.
Ashland Weekly News.
Antigo Republican.
Agitator, Wilmot.
Arcadian, Arcadia.
Amerika, Madison.
Antigo Herold.
Arcadia Anzeiger.
Augusta Eagle.
Amery Free Press.
Athens Record.

Algoma Record.
Ashland County Herald.
Appleton Post.
Ashland Weekly Press.
Alma Blaetter.
Ashland Bladet.
Appleton Wecker.
Burnett County Sentinel.
Burnett County Journal.
Blair Press.
Bugle, Turtle Lake.
Barron County News.
Berlin Curant.
Badger Blade.
Birnamwood News.
Belleville Recorder.
Bloomington Record.
Black Earth Times.
Bruce News Letter.
Bayfield County Press.

General Fund Disbursements, 1908.

Baldwin Bulletin.
 Barron County Shield.
 Baraboo Republic.
 Boscobel Sentinel.
 Blanchardville Blade.
 Butternut Eagle.
 Billion News.
 Beobachter, West Bend.
 Benton Advocate.
 Beaver Dam Argus.
 Buffalo County News.
 Broadhead Register.
 Berlin Weekly Journal.
 Bangor Independent .
 Brandon Times.
 Badger State Banner.
 Broadhead Independent.
 Baraboo News.
 Buffalo County Journal.
 Bloomer Advance.
 Belmont Success.
 Birchwood Press.
 Brown County Democrat.
 Buffalo County Republikaner.
 Black Creek Times.
 Bee, The, Phillips.
 Chippewa Times.
 Cadlot Blade.
 Courier, Prairie du Chien.
 Central Wisconsin.
 Cassville Record.
 Clark County Herald.
 Cambridge News.
 Catholic Sentinel.
 Calumet County Reporter.
 Cambria News.
 Columbus Democrat.
 Campbellsport News.
 Clintonville Tribune.
 Cashton Record.
 Cedarburg News.
 Clinton Times.
 Cumberland Advocate.
 Columbia, Milwaukee.
 Clinton Herald.
 Colfax Messenger.
 Columbus Republican.
 Cameron Review.
 Central Union.
 Cassville Index.
 Clear Lake Star.
 Cudahy Times.
 Crescent, Appleton.
 Chequamegon Critic.
 Commonwealth, Fond du Lac.
 Crawford County Press.
 Columbus Echo.
 Chetek Alert.
 Chronicle, Two Rivers.
 Crawford County Independent.
 Coon Valley News.
 De Forest Times.
 Dodge County Pioneer.
 Der Landsmann, Green Bay.
 Domacnost, Milwaukee.
 Delavan Enterprise.
 Der Waldbote.
 Der Deutsch Amerikaner.
 Door County Democrat.
 Der Deutsche Pioneer.
 Dartford Advance.
 Darlington Democrat.
 Dodgeville Chronicle.
 Dodge County Citizen.
 Deerfield News.
 Der Seebote.
 Delavan Republican.
 Daheim Fond du Lac.
 Der Deutsch Schweizerische.
 Der Landmann, Milwaukee.
 Das Dienstags Blatt.
 Dunn County News.
 De Soto Argus.
 Dial-Enterprise.
 Dale Recorder.
 Dodge County Banner.
 Der Germania Reporter.
 De Pere News.
 Der Herald, Eau Claire.
 Die Deutsche Chronik.
 Der Botschafter.
 De Volksstem.
 Dallas Republican.
 East Troy News.
 Elroy Leader.
 Evansville Review.
 Edgerton Eagle.
 Elroy Tribune.
 Edgar Press.
 Entering Wedge, Durand.
 Enterprise, Luck.
 Ellsworth Record.
 Eagle Quill.
 Elkhorn Independent.
 Eau Claire Sunday Leader.
 Enquirer, Oconto.
 Eagle River Review.
 Enterprise, Tony.
 Enterprise, Evansville.
 Enterprise, Wittenburg.
 Fairchild Observer.
 Forest Republican.

General Fund Disbursements, 1908.

Free Press, Burlington.
 Fennimore Times.
 Freidenker, Milwaukee.
 Fox River Journal.
 Forposten, Marinette.
 Frederic Star.
 Frederic Times.
 Florence Mining News.
 Forest Advance.
 Forest Leaves.
 Fifield Tribune.
 Folkets Avis.
 Glenwood Tribune.
 Grant County Democrat.
 Grant County News.
 Green Lake County Reporter.
 Granton News.
 Galesville Independent.
 Greenwood Gleaner.
 Gazette, Stevens Point.
 Green County Herald.
 Gazeta Wisconsiniska.
 Gegenwart, Appleton.
 Galesville Republican.
 Grant County Herald.
 Gillett Times.
 Glen Flora Star.
 Glidden Enterprise.
 Green Bay Review.
 Genoa Junction Times.
 Green Bay Semi Weekly Gazette.
 Hancock News.
 Horicon Reporter.
 Hammond News.
 Highland Weekly Press.
 Humbird Enterprise.
 Hartford Times.
 Hillsboro Sentry Enterprise.
 Hudson Star Times.
 Hayward Republican.
 Herald & Volksfreund, La Crosse.
 Hartford Press.
 Herald, Trempealeau.
 Hartland News.
 Holcombe Journal.
 Herald, Lake Geneva.
 Intelligencer, Viola.
 Iola Herald.
 Iron River Pioneer.
 Independent, Wausaukee.
 Independent, Janesville.
 Iowa County Democrat.
 Ingram Record.
 Iron County Citizen.
 Independent, Juneau.
 Independence News-Wave.
 Juneau County Chronicle.
 Journal Gazette, Monroe.
 Janesville Journal.
 Jackson County Journal.
 Juneau County Argus.
 Jefferson County Union.
 Jefferson County Journal.
 Jefferson Banner.
 Juneau Telephone.
 Journal, South Milwaukee.
 Jefferson County Democrat.
 Janesville Weekly Gazette.
 Kendall Keystone.
 Kewanske Listy.
 Kewaunee County Banner.
 Kiel-National Zeitung.
 Kuryer Tygodniowy, Milwaukee.
 Kickapoo Chief.
 Kaukauna Times.
 Kewaskum Statesman.
 Kenosha Volksfreund.
 Kenosha Union.
 Kewaunee Enterprise.
 Kilbourn Weekly Events.
 Kickapoo Valley Journal.
 Kingston Spy.
 La Crosse Argus.
 Landsman.
 La Crosse Volksfreund.
 La Crosse County Record.
 Local, Winneconne.
 Leader, Arcadia.
 Lake Mills Leader.
 Lake Geneva News.
 La Nostra Terra.
 La Valle News.
 Lodi Enterprise.
 Lomira Review.
 La Crosse Weekly Chronicle.
 Ladysmith News-Budget.
 La Crosse Leader Press.
 Leader-Clarion, Superior.
 La Farge Enterprise.
 Loyal Tribune.
 La Fayette County Reporter.
 Mauston Star.
 Merrill Advocate.
 Manawa Advocate.
 Mirror-Gazette, Kilbourn.
 Marshfield Times.
 Marshfield News.
 Menomonee Falls News.
 Montello Express.
 Milton Journal.
 Mount Horeb Times.
 Marshfield Demokrat.

General Fund Disbursements, 1908.

Montreal River Miner.
 Minocqua Times.
 Manitowoc Citizen.
 Marathon County Register.
 Monroe Sentinel.
 Mineral Point Tribune.
 Mayville News.
 Marinette Volksbote.
 Mazomanie Sickle.
 Monroe County Democrat.
 Montfort Mail.
 Marinette Tribune.
 Medford Democrat.
 Markesan Herald.
 Marshall Record.
 Maiden Rock Press.
 Melrose Chronicle.
 Marion Advertiser
 Mellen Weekly.
 Mattoon Times.
 Merrill Star.
 Manitowoc Pilot.
 Monroe Weekly Times.
 Marquette County Epitome.
 Menomonie Times.
 Monticello Messenger.
 Milwaukee Times.
 Mosinee Times.
 Madison Democrat.
 Middleton Times Herald.
 Merrill News.
 Mondovi Herald.
 Mukwanago Chief.
 Montagsblatt, Appleton.
 Mt. Horeb Mail.
 Manitowoc Post.
 Nordwestlicher Courier.
 New Richmond News.
 New London Republican.
 Northern Wisconsin Advertiser.
 Necedah Republican.
 Nordstern Blaetter, La Crosse.
 Nordstern, La Crosse.
 New London Press.
 Nord Westen, Manitowoc.
 Norwalk Star.
 New Lisbon Times.
 Neosha Standard.
 New North.
 New Auburn Times.
 News Herald, Cuba City.
 News and Itemizer.
 Nonpariel Journal.
 Northwestern Chronicle.
 National Democrat and Plymouth
 Correspondent.
 Niagara Enterprise.
 North Milwaukee News.
 Nabagamon Enterprise.
 North Freedom Journal.
 Neenah Times.
 New Era.
 Neillsville Times.
 Osseo Recorder.
 Outlook, Centuria.
 Oconomowoc Enterprise.
 Oconto County Reporter.
 Oregon Observer.
 Oakfield Eagle.
 Omro Journal.
 Observer, Hudson.
 Oconto Lumberman.
 Osceola Sun.
 Oconto County Enterprise.
 Ozaukee County Advertiser.
 Oconto Falls Herald.
 Oshkosh Democrat.
 Omro Herald.
 Patriot, Milwaukee.
 Prescott Tribune.
 Port Washington Herald.
 Prairie du Chien Union.
 Portage County Press.
 Princeton Republic.
 Phonograph, Colby.
 Plymouth Reporter.
 Port Washington Pilot.
 Prentice Calumet.
 Prentice News.
 Pierce County Herald.
 Park Falls Herald.
 Pepin County Courier.
 Pardeeville Times.
 Progressive Farmer.
 Peshtigo Times.
 Phillips Times.
 Palmyra Enterprise.
 Poynette Press.
 Polk County Ledger.
 Plymouth Review.
 Pick and Gad.
 Port Washington Zeitung.
 Plymouth Post.
 Pewaukee Breeze.
 Port Washington Star.
 Platteville Journal.
 Rolnik, Stevens Point.
 Republican Voice.
 Republican Journal.
 Rib Lake Herald.
 Republican Observer.
 Reform, Eau Claire.
 Ripon Commonwealth.
 Rock County Banner.

General Fund Disbursements, 1908.

Review, Hortonville.
 Reeseville Review.
 Representative, Fox Lake.
 Rundschan & Wecker.
 Ripon Weekly Press.
 Republican Press.
 Richland Democrat.
 Richland Rustic.
 Rice Lake Times.
 Republican Farmer.
 Reedsburg Free Press.
 River Falls Times.
 Recorder & Times.
 Rice Lake Leader.
 Rice Lake Chronotype.
 River Falls Journal.
 Racine Journal.
 Reporter, Two Rivers.
 Reedsburg Times.
 Rusk County Journal.
 Randolph Advance.
 Redgranite Herald.
 Rhinelander Herald.
 Register & Friend.
 Readstown Tribune.
 Racine Correspondent.
 Sheboygan County News.
 Sun, Kaukauna.
 Seymour Press.
 Sharon Reporter.
 Standard Democrat.
 Samstagsbote, Milwaukee.
 Stoughton Courier.
 Sun Republican.
 Sheboygan Herald.
 Sparta Advertiser.
 Stoughton Hub.
 Standard, De Pere.
 Sparta Herald.
 Shawano County Advocate.
 Sheboygan Zeitung.
 State, Madison.
 Superior Tidende.
 State Register, Portage.
 Sauk County Democrat.
 Sun, Plainfield.
 Semi-Weekly Times & Utley's Dol-
 lar Weekly.
 Sauk County News.
 Stevens Point Journal.
 Sun Prairie Countryman.
 Spooner Advocate.
 Stanley Times.
 Sheboygan Telegram.
 Shawano County Journal.
 Stanley Republican.
 Superior Sun.
 Saturday Reporter.
 Sauk City Pioneer Press.
 South Milwaukee Times News.
 Superior Times.
 Soenska Amerikanska Tribunen.
 Social Democratic Herald.
 South Wayne Homestead.
 Spring Valley Sun.
 Shiocton News.
 St. Croix Valley Standard.
 Slavie, Racine.
 Sky Pilot, Milwaukee.
 Sawyer County Record.
 South West Wisconsin.
 Shell Lake Watchman.
 Samstags-Bote, Appleton.
 Trempealeau Gazette.
 Tribune, Evansville.
 Tomahawk Leader.
 Thorp Courier.
 Tigerton Chronicle.
 Times Press.
 True Republican, Hudson.
 Times Banner.
 Tri County Review.
 Times Herald, Boyd.
 Tomah Monitor-Herald.
 Taylor County Star-News.
 Telegraph-Courier.
 Tribune, Grand Rapids.
 Tomahawk, Tomahawk.
 Tomah Journal.
 Union Grove Enterprise.
 Vorwerths, Milwaukee.
 Volkspost, La Crosse.
 Viroqua Republican.
 Volksbote-Wochenblatt.
 Vilas County News.
 Volksfreund, Appleton.
 Vernon County Censor.
 Vlastenec, La Crosse.
 Vindicator, Rhinelander.
 Vernon County Leader.
 Waukesha Freeman.
 Wilton Herald.
 Wausau Wochenblatt.
 Wisconsin Free Press.
 Waupaca Republican.
 West Bend Pilot.
 Weekly Rovnost.
 Winnebago Anzeiger.
 Watertown Gazette.
 Waterford Post.
 Weekly Review.
 Waupun Leader.

General Fund Disbursements, 1908.

Waupun Democrat.	Walworth Times.
Weekly Clarion.	Wahrheit, Manitowoc.
Weekly Home News.	Weekly News, Neenah.
Waupaca Post.	Weekly News Item, Antigo.
Wisconsin Thalbote.	Waterloo Democrat.
Weekly State Journal, Madison.	Weekly Teller, Lancaster.
Wisconsin Telegraph.	West Allis Enterprise.
Westby Times.	Waupaca Record.
Wisconsin Botschafter, Madison.	Wahrheit, Milwaukee.
Wisconsin Banner and Volksfreund.	Waterloo Journal.
Withee Sentinel.	Wisconsin Valley Settler.
Whitewater Register.	Weyauwega Chronicle.
Wisconsin Tobacco Reporter.	Waushara Argus.
Wisconsin Weekly Defender.	Weekly Herald, Chippewa Falls.
Weekly Democrat, Portage.	Wisconsin Leader, Merrillan.
Wisconsin Staats Zeitung.	Wausau Herald.
Weekly Eagle-Star.	Waukesha Dispatch.
Wild Rose Times.	Weekly Madisonian.
Wood County Reporter.	Wisconsin Leaf Tobacco News.
Wausau Pilot.	Whitewater Gazette.
West Bend News.	Weekly Northwestern.
Watertown Weltburger.	Wisconsin Demokrat, Chilton.
Wood County Times.	Weekly Star, Sheboygan.
Wonewoc Reporter.	Witness & Mining News.
Watertown Weekly Leader.	Wisconsin Good Templar.
Washburn Times.	Warrens Index.
Wisconsin Valley Leader.	Welcome Independent.
Weekly Advocate, Milwaukee.	Washburn County Register.
Weekly Telephone Milton Junction.	Wauwatosa News.
	\$54,600 00

Publishing Local Laws.

Cadott Blade	\$6 60
Daily Register	2 40
Montello Express	1 80
Superior Telegram	2 40
Merrill Advocate	1 20
The Independent	16 20
Park Falls Herald.	3 60
New North	1 80
Waterford Post	1 80
Florence Mining News.....	11 40
Milwaukee Free Press.....	11 40
Taylor County Star-Times.....	2 40
Daily Telegram	2 40
Iola Herald	8 40
Watertown Daily Leader.....	9 00
Wood County Reporter.....	1 80
Minocqua Times	5 40
Rusk County Journal.....	22 00
Rib Lake Herald.....	7 80
Antigo Republican	7 80
Washburn Times	4 20
Gillett Times	8 40

General Fund Disbursements, 1908.

Ashland Daily Press.....	6 60
Ladysmith News	15 60
Mellen Weekly	5 40
Augusta Eagle	4 80
Stevens Point Journal.....	2 40
Badger State Banner.....	60
	\$175 60

Insurance Investigation Committee, Chapter 9, Laws (Special Session) 1905.

Madison Postoffice	\$2 00
Democrat Printing Co., 5,000 copies of report, authorized by Jt. Res. No. 118, A.....	1,092 60
	\$1,094 60

Blue-book.

American Express Co.....	\$225 76
Bullock, W. L.....	60 00
Beck, Victor	21 15
Curkendall, E. E.....	68 12
Cass, C. A.....	48 54
Curkendall, C. E.....	42 30
Curtis, F. W.....	16 50
Chicago, Milwaukee & St. Paul.....	292 28
Cantwell Printing Co.....	1,015 75
Chicago & Northwestern.....	382 69
Democrat Printing Co.....	21,175 54
Jennings, John	21 15
Lambeck, A. H.....	30 00
Lake, B. J.....	19 04
Mahaney, C. J.....	42 13
Rhodes, C. W.....	83 23
Thompson, P.	50
United States Express Co.....	76 72
	\$23,621 40

MISCELLANEOUS.

Abbotsford & Northeastern, excess license fees over taxes levied	\$79 27
Ahnapee & Western, excess license fees over taxes levied	104 41
Chicago, Burlington & Quincy, excess license fees over taxes levied	30,248 42
Chicago, Harvard & Geneva Lake,, excess license fees over taxes levied	191 78
Drummond & Southwestern, excess license fees over taxes levied	76 75

General Fund Disbursements, 1908.

Duluth, South Shore & Atlantic, excess license fees over taxes levied	2,027 95
Green Bay & Western, excess license fees over taxes levied	251 65
Hillsboro & Northeastern, excess license fees over taxes levied	514 43
Kewaunee, Green Bay & Western.....	830 45
Stanley, Merrill & Phillips, excess license fees over taxes levied	3,468 46
Dunbar & Wausaukee, excess license fees over taxes levied	95 02
Minneapolis, St. Paul & Ashland, excess license fees over taxes levied	14 22
Northwestern Coal Ry., excess license fees over taxes levied	45 28
Mutual Life Insurance Co., excess license fees paid in 1902, 1903 and 1904, chapter 639, laws 1907.....	18,873 08
Inheritance tax, Outagamie Co., payment refunded.....	68 48
Bergh, M. C., chapter 570, laws 1907.....	286 75
Vasey, F. A., chapter 157, laws 1907.....	60 00
Chase, A. C., chapter 513, laws 1907.....	19 80
Van Deraan, Segar, chapter 211, laws 1907.....	75 00
Halderson, J. M., chapter 211, laws 1907.....	75 00
Milwaukee National Bank, section, 3 chapter 473, laws 1905	2 00
Berg, M. J., section 3, chapter 473, laws 1905.....	4 60
Military Representation at Jamestown Exposition, chapter 52, laws 1907.....	1,000 00
Agricultural Institutes, American Express Co.....	232 37
Agricultural Institutes, United States Express Co.....	184 01
Richmond, T. C., and Jackman, R. W., services and expenses and special counsel, inheritance tax cases....	3,699 82
	<hr/>
	\$62,529 00
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Total General Fund disbursements.....	\$5,308,167 64

School Fund, 1908

SCHOOL FUND.

Receipts.

Fines:

Adams	\$91 35	Marathon	661 52
Ashland	711 50	Marinette	1,526 37
Barron	1,084 51	Marquette	124 00
Bayfield	614 43	Milwaukee	597 80
Brown	1,835 41	Monroe	607 97
Buffalo	95 07	Oconto	247 75
Burnett	282 28	Oneida	360 72
Calumet	99 97	Outagamie	747 74
Chippewa	379 65	Ozaukee	339 08
Clark	383 51	Pepin	65 66
Columbia	670 34	Pierce	561 34
Crawford	193 76	Polk	601 16
Dane	3,119 28	Portage	873 25
Dodge	1,024 66	Price	142 34
Door	260 30	Racine	1,833 58
Douglas	1,690 36	Richland	241 49
Dunn	459 63	Rock	1,175 24
Eau Claire	327 84	Rusk	145 06
Florence	24 18	St. Croix	1,410 23
Fond du Lac.....	390 17	Sauk	373 40
Forest	388 86	Sawyer	303 84
Grant	2,128 82	Shawano	1,185 56
Green	538 02	Sheboygan	994 56
Green Lake	175 06	Taylor	517 97
Iowa	157 58	Trempealeau	299 90
Iron	823 68	Vernon	637 21
Jackson	98 99	Vilas	483 83
Jefferson	1,166 45	Walworth	470 56
Juneau	234 83	Washburn	68 41
Kenosha	4,440 48	Washington	331 31
Kewaunee	122 96	Waukesha	1,002 64
La Crosse	1,393 11	Waupaca	307 93
Lafayette	253 85	Waushara	218 54
Langlade	460 81	Winnebago	1,582 40
Lincoln	405 49	Wood	500 79
Manitowoc	704 13		

 \$48,822 47

School Fund, 1908

Loans:

Ashland county	\$2,666 67
B. S. D., town Morse.....	533 33
Brown county	4,350 00
City Green Bay.....	5,000 00
City Chippewa Falls.....	1,000 00
Chippewa county	2,526 32
B. of E., city of Madison.....	6,000 00
City Madison	3,000 00
Town Superior	1,800 00
B. S. D., town Florence.....	700 00
Grant county	2,633 80
City Mineral Point	1,000 00
Town Bergen	300 00
City Oconto	1,750 00
City Oconto	2,500 00
Oneida county	2,000 00
B. S. D., town Sugar Camp	62 00
B. S. D., town Pine Lake	18 00
B. S. D., town Sugar Camp	62 00
B. S. D., town Pine Lake	18 00
Portage county	10,000 00
Richland county	1,333 33
Trempealeau county	5,000 00
City Waupaca	1,500 00
City Menasha	1,000 00

Bonds:

Mondovi city	600 00
Milwaukee city	10,000 00
Bayfield county	10,000 00
Grand Rapids city	1,000 00
Westby village	300 00
Durand city	800 00
Boscobel city	500 00
Wauwatosa city	1,000 00
Tomahawk city	800 00
Highland village	400 00

Gilbert, F. L., attorney general, escheated estate of Josephine Kruetzer, Milwaukee county.....	158 29
Escheated estate of Emilia Bergmann.....	1,019 10
Gilbert, F. L., attorney general, forfeiture for failure of Western Union Telegraph Co. to file articles of incorporation with secretary of state.....	500 00
Sale of lands	15,025 70
Dues on certificates of sales.....	1,270 90
School district loans.....	149,743 38
Individual loans	150 00
Davidson, J. O., governor, 5 per cent net proceeds sale of lands by United States.....	775 89

Total School Fund receipts..... \$299,619 18

*School Fund, 1908**Disbursements.*

School District Loans:

Jt. No. 7. Big Bend and Stubbs, Rusk Co.....	\$800 00
No. 2, Gillett, Oconto Co.	900 00
No. 5, Knapp, Jackson Co.	1,500 00
Jt. No. 4, city Neillsville and town Pine Valley, Clark Co.	1,500 00
No. 4, Eureka, Polk Co.	1,000 00
No. 2, Trimelle, Pierce Co.	1,400 00
Jt. No. 1. town and village Oakfield, Fond du Lac Co.	4,800 00
No. 1, Wiota, Lafayette Co.	600 00
Jt. No. 3, town and village Maiden Rock, Pierce Co..	9,000 00
Jt. No. 1, Lincoln and Brussels, Kewaunee and Door Cos.	1,500 00
No. 6, Pine Grove, Portage Co.....	1,150 00
No. 5, Ludington, Eau Claire Co.....	2,000 00
No. 2, Albion, Jackson Co.....	1,000 00
No. 6, Bloomington, Grant Co.....	700 00
No. 2, Hull, Marathon Co.....	1,200 00
No. 5, Liberty, Grant Co.....	1,100 00
Jt. No. 1. town and village Hammond, St. Croix Co.	1,500 00
No. 8, Shebovgan Falls, Shebovgan Co.....	1,000 00
Jt. No. 1. Angelica and Maple Grove, Shawano Co....	1,500 00
No. 2, Bashaw, Washburn Co.....	400 00
No. 2, Hawthorne, Douglas Co.....	1,000 00
Jt. No. 1. Vaughn and Montreal, Iron Co.....	5,000 00
Jt. No. 2. town and village Lowell, Dodge Co.....	1,200 00
No. 4, Troy, Walworth Co.....	3,000 00
No. 4, Price, Langlade Co.....	600 00
No. 2, Rock Creek, Dunn Co.....	700 00
No. 1, Highland, Douglas Co.....	900 00
No. 3, Fennimore, Grant Co.....	1,000 00
No. 2, Little River, Oconto Co.....	1,000 00
No. 4, Hill, Price Co.....	600 00
Jt. No. 4, Seneca, Hansen and Cranmoor, Wood Co..	600 00
Jt. No. 9. Pine Grove and Grant, Portage Co.....	850 00
No. 18, Clayton, Crawford Co.....	800 00
No. 7, Brooklyn, Washburn Co.....	600 00
No. 6, Daniels, Burnett Co.....	500 00
No. 6, Clear Creek, Eau Claire Co.....	600 00
No. 6, Shebovgan, Shebovgan Co.....	1,500 00
No. 3, Springbrook, Washburn Co.....	1,000 00
No. 4, Mt. Pleasant, Racine Co.....	1,700 00
No. 4, Price, Langlade Co.....	600 00
No. 4, village East Milwaukee, Milwaukee Co.....	8,500 00
No. 7, Rome, Adams Co.....	300 00
Jt. No. 5. Unity and Sumner, Trempealeau Co.....	500 00
No. 2, Springdale, Dane Co.....	1,800 00
Jt. No. 1. Edwards and Cranmoor, Wood Co.....	700 00
No. 5, Strickland, Rusk Co.....	800 00
No. 5, Forest, St. Croix Co.....	800 00
Jt. No. 10, Wyalusing and Patch Grove, Grant Co...	1,000 00
Jt. No. 3. town and village Theresa, Dodge Co.....	1,200 00
No. 7, Chase, Oconto Co.....	700 00
Jt. No. 4, Thorp and Withee, Clark Co.....	700 00

School Fund, 1908

No. 3, Little Wolf, Waupaca Co.....	1,000 00
No. 6, Sumner, Trempealeau Co.....	600 00
No. 4, Spring Brook, Washburn Co.....	1,300 00
No. 2, Rock Elm, Pierce Co.....	1,000 00
No. 6, Stinnett, Washburn Co.....	900 00
No. 2, Stanfold, Barron Co.....	600 00
No. 1, Springfield, St. Croix Co.....	3,000 00
No. 4, Dallas, Barron Co.....	700 00
No. 6, Colburn, Adams Co.....	700 00
No. 2, Suamico, Brown Co.....	1,100 00
Jt. No. 1, town and village Spooner, Washburn Co...	3,000 00
Jt. No. 2, Brillion, Rantoul and village Brillion, Calu- met Co.	12,000 00
No. 6, Franklin, Jackson Co.....	1,200 00
No. 2, Colma, Waushara Co.....	8,400 00
Jt. No. 2, town and city Cedarburg, Ozaukee Co.....	25,000 00
Jt. No. 4, Orange and village Camp Douglas, Juneau Co.	8,000 00
Jt. No. 1, Gale and village Galesville, Trempealeau Co	25,000 00
No. 1, Benton, Lafayette Co.....	20,000 00
No. 4, Daniels, Burnett Co.....	400 00
No. 3, Brussels, Door Co.....	2,800 00
No. 1, Moundville, Marquette Co.....	1,600 00
Jt. No. 1, Marathon, Cassel and village Marathon, Marathon Co.	8,000 00
No. 7, Minong, Washburn Co.....	400 00
No. 6, Ackley, Langlade Co.....	800 00
No. 1, Browning, Taylor Co.....	1,000 00
Jt. No. 1, city New Lisbon, Lisbon and Clearfield, Juneau Co.	9,000 00
Jt. No. 3, Norrie and Ringle, Marathon Co.....	1,000 00
Jt. No. 2, Spring Green and village Spring Green, Sauk Co.	15,000 00
Jt. No. 5, Lancaster and Potosi, Grant Co.....	1,400 00
No. 2, Rib Falls, Marathon Co.....	1,200 00
Jt. No. 2, Arpin and Hansen, Wood Co.....	1,000 00
Jt. No. 3, Hillsboro, Greenwood, and village Hills- boro, Vernon Co.	2,400 00
Jt. No. 1, Neshkoro and village Neshkoro, Marquette Co.	5,400 00
No. 4, Garfield, Polk Co.....	300 00
No. 4, Reitbrock, Marathon Co.....	990 00
No. 6, Belle Plaine, Shawano Co.....	1,000 00
No. 3, Eau Pleine, Marathon Co.....	500 00
No. 1, city Tomah, Monroe Co.....	2,500 00
Jt. No. 1, Maple Grove, Manitowoc Co., and Brillion and Brillion village, Calumet Co.....	1,500 00
No. 2, Holcombe, Chippewa Co.....	2,150 00
No. 4, Ainsworth, Langlade Co.....	150 00
No. 4, Port Edwards, Wood Co.....	700 00
No. 5, Ainsworth, Langlade Co.....	1,500 00
No. 5, village Prairie Farm, Barron Co.....	2,000 00
No. 4, Rolling, Langlade Co.....	2,000 00
No. 6, Albany, Pepin Co.....	1,100 00
No. 11, Madison, Dane Co.....	10,600 00

School Fund Income, 1908.

No. 5, Granville, Milwaukee Co.....	2,000 00
No. 1, Seymour, Outagamie Co.....	3,254 90
No. 1, Peck, Langlade Co.....	1,000 00
Jt. No. 2, Princeton, St. Marie and village Princeton, Green Lake Co.....	5,000 00
Jt. No. 5, Salem, El Paso, Rock Elm and Union, Pierce Co.....	2,000 00
No. 2, Casco, Kewaunee Co.....	3,000 09
No. 1, Isabelle, Pierce Co.....	1,200 00
No. 6, Emerald, St. Croix Co.....	300 00
No. 10, Platteville, Grant Co.....	800 00
	\$285,754 90
Loans:	
Village Viola, Richland and Vernon Cos.....	\$9,000 00
Village Loyal, Clark Co.....	17,000 00
City Whitewater, Walworth Co.....	3,000 00
Village De Forest, Dane Co.....	10,000 00
Village Blanchardville, Lafayette Co.....	7,000 00
City Sturgeon Bay, Door Co.....	15,000 00
	\$61,000 00
Kral, Josef, son of Ignaz Kral, refund escheated estate	\$46 61
Kral, Wenzel, son of Ignaz Kral, refund escheated est.	46 60
Kral, Josef, son of Franz Kral, refund escheated estate	935 60
Kral, Josef, son of Ignaz Kral, refund escheated estate	985 60
Kral, Wenzel, son of Ignaz Kral, refund escheated est.	985 60
Kral, Josef, son of Franz Kral, refund escheated estate	43 61
Total School Fund disbursements.....	\$349 851 52

SCHOOL FUND INCOME.

(Rate, .0006113593.)

Receipts.

Tax:			
Adams	\$3,802 52	Dodge	40,929 39
Ashland	8,657 61	Door	7,396 34
Barron	10,815 32	Douglas	23,396 39
Bayfield	8,396 44	Dunn	11,853 20
Brown	25,927 66	Eau Claire	13,906 67
Buffalo	9,502 36	Florence	1,760 04
Burnett	2,822 17	Fond du Lac	39,343 33
Calumet	13,110 90	Forest	3,507 88
Chippewa	14,835 41	Grant	28,279 27
Clark	15,989 55	Green	22,225 61
Columbia	23,828 18	Green Lake	11,735 14
Crawford	7,218 25	Iowa	18,611 15
Dane	63,323 55	Iron	2,630 91

School Fund Income, 1908.

Jackson	8,195 20	Price	5,554 83
Jefferson	29,202 48	Racine	33,314 85
Juneau	9,696 37	Richland	10,595 40
Kenosha	18,510 30	Rock	41,341 63
Kewaunee	9,013 92	Rusk	4,291 12
La Crosse	21,403 62	St. Croix	14,934 42
Lafayette	19,898 09	Sauk	21,816 82
Langlade	7,478 03	Sawyer	3,199 86
Lincoln	8,354 65	Shawano	12,736 50
Manitowoc	28,922 77	Sheboygan	32,657 65
Marathon	23,287 75	Taylor	6,766 37
Marinette	13,888 69	Trempealeau	11,217 18
Marquette	5,144 28	Vernon	14,509 86
Milwaukee	264,563 05	Vilas	4,251 89
Monroe	14,057 84	Walworth	28,252 27
Oconto	11,030 08	Washburn	3,046 35
Oncida	5,454 33	Washington	18,480 20
Outagamie	29,363 23	Waukesha	28,924 34
Ozaukee	11,912 90	Waupaca	15,402 51
Pepin	3,510 94	Waushara	8,943 56
Pierce	10,882 41	Winnebago	36,737 55
Polk	9,405 43	Wood	14,027 49
Portage	11,420 75		

\$1,379,410 00

Interest on Loans:

Ashland county	\$933 33
B. S. D., town Morse	224 01
Brown county	522 00
City Chippewa Falls	50 00
Chippewa county	757 90
B. of E., city Madison	420 00
City Madison	875 00
City Madison	105 00
Town Superior	189 00
Town Superior	567 00
B. S. D., town Florence	49 00
Grant county	645 27
City Mineral Point	910 00
Town Bergen	21 00
City Oconto	525 00
City Oconto	777 77
Oncida county	200 00
B. S. D. town Sugar Camp	4 34
B. S. D., town Pine Lake	1 26
B. S. D., town Sugar Camp	8 68
B. S. D., town Pine Lake	2 52
Portage county	700 00
Richland county	560 00
Trempealeau county	525 00
Trempealeau county	840 00
City Menasha	250 00

School Fund Income, 1908.

Interest on Bonds:	
Mondovi city	553 00
Milwaukee city	1,800 00
Ashland city	1,250 00
Ashland county	1,000 00
Eau Claire city	1,350 00
Elroy City	350 00
Superior city	9,520 00
La Crosse county	35 00
Grand Rapids city	2,200 00
Bayfield county	3,003 76
Wauwatosa city	520 00
Boscobel city	240 00
West Bend city	300 00
Columbus city	1,125 00
Oconomowoc city	380 00
Westby village	90 00
Chilton city	342 00
Chilton town	783 00
Durand city	763 00
Tomahawk city	384 00
New Glarus village	10 00
Highland village	100 00
General Fund, chapter 313, laws 1903, less salary and expenses rural school inspector	196,859 57
General Fund, interest on certificates of indebtedness	109,459 00
Interest on school district loans and certificates of sales	41,611 36
Interest on bank deposits	5,948 53
Trempealeau county refund on apportionment	316 43
Rusk county refund on apportionment	151 62
Total School Fund Income receipts	\$1,770,518 35

Disbursements.

Cave, E. J., interest refunded	\$1 20
Kay, M. C., interest refunded	65
Marble, J. P., interest refunded	1 66
	<hr/>
	\$3 51

Apportionment to Counties:

Adams	\$7,236 72	Dane	53,979 51
Ashland	17,445 15	Dodge	35,594 23
Barron	25,200 12	Door	15,769 25
Bayfield	11,600 29	Douglas	26,112 69
Brown	41,826 63	Dunn	21,971 67
Buffalo	13,540 17	Eau Claire	28,483 66
Burnett	8,399 27	Florence	2,781 41
Calumet	13,863 50	Fond du Lac	37,483 70
Chippewa	26,539 18	Forest	4,338 36
Clark	25,837 50	Grant	29,669 16
Columbia	23,046 97	Green	15,765 18
Crawford	13,583 75	Green Lake	13,260 43

University Fund, 1908.

Iowa	17,513 71	Portage	28,284 17
Iron	5,585 74	Price	10,529 46
Jackson	14,973 30	Racine	37,999 61
Jefferson	26,523 12	Richland	14,750 86
Juneau	16,539 40	Rock	38,944 26
Kenosha	20,831 92	Rusk	8,601 04
Kewaunee	14,294 57	St. Croix	22,180 21
La Crosse	34,115 25	Sauk	23,815 12
Lafayette	16,089 98	Sawyer	4,017 34
Langlade	13,576 85	Shawano	26,575 90
Lincoln	16,119 80	Sheboygan	43,037 79
Manitowoc	36,837 07	Taylor	11,393 91
Marathon	47,051 55	Trempealeau	19,960 59
Marinette	29,845 69	Vernon	23,326 70
Marquette	9,527 42	Vilas	2,900 65
Milwaukee	292,224 52	Walworth	18,850 77
Monroe	22,666 34	Washburn	7,429 34
Oconto	22,267 61	Washington	19,446 95
Oneida	8,328 17	Waukesha	24,826 30
Outagamie	38,783 81	Waupaca	25,860 46
Ozaukee	14,400 05	Waushara	13,856 60
Pepin	6,411 23	Winnebago	45,371 59
Pierce	17,965 65	Wood	25,963 65
Polk	18,497 62		
			\$1,772,282 14
		Total School Fund Income disbursements.....	\$1,772,285 65

UNIVERSITY FUND.

Receipts.

Loans:

City Rice Lake.....	\$500 00
Village Prairie Farm.....	261 25
Town Hixon.....	250 00
Village Thorp.....	500 00
Town Thorp.....	210 00
Village Thorp.....	125 00
B. of E., city of Madison.....	1,100 00
City Sturgeon Bay.....	600 00
B. S. D., town Brule.....	120 00
B. of E., city Eau Claire.....	666 66
Town Laona.....	500 00
B. S. D., town Hiles.....	600 00
Town Saxon.....	250 00
Village Wonewoc.....	318 18
Village Benton.....	150 00
Village Argyle.....	1,000 00
City Antigo.....	1,500 00
B. S. D., town Elcho.....	250 00
B. S. D., town Lake.....	200 00

University Fund Income, 1908.

City Rhinelander	900 00
B. S. D., town Newbold.....	300 00
B. S. D., town Grant.....	160 00
Town Green Valley.	350 00
Town Springbrook.....	50 00
Stanley city bonds.....	2,500 00
Dues on certificates of sales.....	190 00
Land sales.....	75 00
School district loans.	891 66
Total University Fund receipts.....	\$14,517 75

Disbursements.

Loans:	
Town Enterprise, Oconto County.....	\$4,000 00
City Whitewater, Walworth County.....	10,800 00
Town Casey, Washburn County.....	1,500 00
Total University Fund disbursements.....	\$16,300 00

UNIVERSITY FUND INCOME.

Receipts.

(Rate .0002857142)

Tax:			
Adams	\$1,777 08	Green	10,386 97
Ashland	4,046 07	Green Lake	5,484 33
Barron	5,054 46	Iowa	8,697 78
Bayfield	3,924 01	Iron	1,229 53
Brown	12,117 10	Jackson	3,829 96
Buffalo	4,440 86	Jefferson	13,647 56
Burnett	1,318 92	Juneau	4,531 53
Calumet	6,127 28	Kenosha	8,650 65
Chippewa	6,933 22	Kewaunee	4,212 59
Clark	7,472 60	La Crosse	10,002 82
Columbia	11,135 92	Lafayette	9,299 23
Crawford	3,373 39	Langlade	3,494 80
Dane	29,593 79	Lincoln	3,904 49
Dodge	19,128 04	Manitowoc	13,516 84
Door	3,453 62	Marathon	10,883 35
Douglas	10,934 13	Marinette	6,490 78
Dunn	5,539 50	Marquette	2,404 14
Eau Claire	6,499 18	Milwaukee	123,641 56
Florence	822 54	Monroe	6,569 83
Fond du Lac.....	18,386 81	Oconto	5,154 83
Forest	1,639 38	Oneida	2,549 04
Grant	13,216 11	Outagamie	13,725 02

University Fund Income, 1908.

Ozaukee	5,567 42	Sheboygan	15,262 31
Pepin	1,640 82	Taylor	3,162 21
Pierce	5,085 82	Trempealeau	5,242 27
Polk	4,395 56	Vernon	6,781 07
Portage	5,337 42	Vilas	1,987 09
Price	2,596 01	Walworth	13,203 49
Racine	15,569 45	Washburn	1,423 69
Richland	4,951 63	Washington	8,636 58
Rock	19 320 70	Waukesha	13,517 57
Rusk	2,005 42	Waupaca	7,198 25
St. Croix	6,979 49	Waushara	4,179 71
Sauk	10,195 93	Winnebago	17,169 02
Sawyer	1,495 43	Wood	6,555 64
Sawano	5,952 31		
			\$644,657 00

Interest on Loans:

City Rice Lake.....	\$157 50
Village Prairie Farm.....	64 00
Town Hixon	17 50
Village Thorp	52 50
Town Thorp	29 40
Village Thorp	35 73
B. of E., city of Madison.....	154 00
City Sturgeon Bay.....	231 00
B. S. D., town Brule.....	16 80
B. of E., city Eau Claire.....	328 61
Town Laona	140 00
B. S. D., town Hiles.....	197 17
Town Saxon	26 25
Village Wonewoc.....	77 95
Village Benton.....	89 25
Village Argyle.....	490 00
City Antigo	105 00
B. S. D., town Elcho.....	35 00
B. S. D., town Lake.....	63 00
City Rhineland.....	63 00
B. S. D., town Newbold.....	10 50
B. S. D., town Grant.	28 00
Town Green Valley.....	49 00
Town Springbrook.....	33 25
City New London.....	350 00

Interest on Bonds:

Stanley city	87 50
Greenwood city.....	120 00
La Crosse County.....	315 00
De Pere city	280 00

Interest on land certificates and school district loans....	438 56
United States, for agricultural college and experiment station	54,000 00
Agricultural College Fund Income, transfer of balance..	13,038 27
Secretary Board of Regents, fees, farm sales, etc.....	257,125 01
Interest on bank deposits.....	1,991 80

Agricultural College Fund, 1908.

General Fund, temporary transfers, Sec. 2, Chap. 428, Laws 1907.	250,000 00
General Fund, buildings, etc., Sec. 3, Chap. 428, Laws 1907	137,774 76
General Fund, Sec. 4, Chap. 423, Laws 1907, women's building	2,100 91
General Fund, university extension, Chap. 413, Laws 1907	20,000 00
General Fund, agricultural institutes, Chap. 318, Laws 1907.	20,000 00
General Fund, Washburn Observatory, Sec. 391, W. S. 1898.	3,000 00
General Fund, interest on certificates of indebtedness....	7,770 00
Total University Fund Income receipts.....	\$1,415,543 22

Disbursements.

Temporary transfers returned to general fund, Sec. 2, Chap. 428, Laws 1907.....	\$250,000 00
University of Wisconsin.....	1,091,109 12
Total University Fund Income disbursements.....	1,341,109 12

AGRICULTURAL COLLEGE FUND.

Receipts.

Loans:	
Barron county	\$3,000 00
City Chetek	300 00
Town Bayfield	500 00
Town Anson	1,300 00
City Neillsville.....	133 33
B. of E., city of Sturgeon Bay.....	250 00
City Sturgeon Bay.....	1,500 00
City Menomonie	3,000 00
Forest county	200 00
B. S. D., town Crandon.....	500 00
Village New Glarus.....	1,000 00
Town Wyoming	500 00
Iron County	1,000 00
B. S. D., town Saxon.....	250 00
B. S. D., town Anderson.....	500 00
City Antigo	700 00
Town Peck	200 00
Town Manitowoc	250 00
City Wausau	2,500 00
Town Oconto Falls.....	200 00
Town Maine	100 00
B. S. D., town Hackley.....	500 00
City Elkhorn.....	1,714 28
B. of E., city New London.....	1,000 00

Agricultural College Fund Income, 1908.

Land sale	\$2 00
Dues on certificates of sales.....	1,769 00
Eau Claire city bonds.....	15,000 00
Westby village bonds.....	500 00
Total Agricultural College Fund receipts.....	\$38,363 61

Disbursements.

Loans:	
B. S. D., town Crandon, Forest county.....	\$22,500 00
City Whitewater, Walworth county.....	16,200 00
Total Agricultural College Fund disbursements....	\$38,700 00

AGRICULTURAL COLLEGE FUND INCOME.

Receipts.

Interest on Loans:	
Barron county.....	\$315 00
City Chetek	178 50
Town Bayfield	70 00
Town Anson.....	45 50
City Greenwood.....	525 00
City Neillsville	65 33
City Sturgeon Bay.....	52 50
City Menomonie.....	315 00
Forest county.....	10 00
B. S. D., town Crandon.....	35 00
Village New Glarus.....	315 00
Town Wyoming	98 50
Iron county.....	250 00
B. S. D., town Saxon.....	26 25
B. S. D., town Anderson.....	65 73
Kewaunee county	700 00
Town Peck	31 50
Town Manitowoc	43 75
City Wausau.....	962 50
Town Oconto Falls.....	80 00
Town Maine	7 00
Village Westby	48 12
B. S. D., town Hackley.....	122 50
City Elkhorn.....	840 00
B. of E., city Elkhorn.....	361 47
B. of E., city New London.....	320 00
Interest on Bonds:	
Eau Claire city.....	750 00
La Crosse county.....	1,050 00
Winneconne village	210 00
Westby village.....	87 50

University Trust Funds, 1908.

Interest on certificates of sales.....	532 82
Interest on bank deposits.....	308 05
General Fund, interest on certificates of indebtedness...	4,242 00
Total Agricultural College Fund Income receipts...	\$13,034 52

Disbursements.

Starr, W. J., interest refunded.....	\$25 25
Twetten, S. K., interest refunded.....	50
Clausen, Carl, interest refunded.....	50
University Fund Income transfer of balance	13,038 27
Total Agricultural College Fund Income disbursements	\$13,034 52

UNIVERSITY TRUST FUNDS.

Receipts.

Secretary University Regents, Allen and Bacon.....	\$396 87
Secretary University Regents, Portland Goldmining Co..	160 00
Secretary University Regents, J. A. Johnson fund.....	655 40
Secretary University Regents, Harper & Brothers.....	6 25
Secretary University Regents, Adam's bequest.....	148 78
Secretary's Loan Fund.....	53 25
Jaquish, J. B., loan.....	850 00
Slightam, W. E., loan.....	1,000 00
Crandon Opera House, loan.....	1,500 00
Wisconsin Building Co., dividend.....	150 00
Dane County Title Co., dividend.....	250 00
Cranefield, F., loan.....	100 00
Ellickson, Andrew, loan.....	1,000 00
University Trust Funds Income, transfers.....	3,051 29
Total University Trust Funds receipts.....	\$9,321 84

Disbursements.

Fitzgibbons, W. A., loan.....	\$8,000 00
Hanke, H. C., taxes on Adams' property, Minneapolis..	95 09
Merry, L. E., Adams' bequest.....	200 00
Ober, M. T., taxes on Adams' Maine property.....	21 60
University Trust Funds Income, transfers.....	3,593 20
Total University Trust Funds disbursements.....	\$11,909 89

University Trust Funds Income, 1908.

UNIVERSITY TRUST FUNDS INCOME.

Receipts.

Carpenter, Michael, interest.....	\$300 00
Northern Hotel Co., bonds.....	250 00
Dane County Title Co., bonds.....	250 00
Hassard, Wm., interest.....	70 00
Winden, Guida and Grace, interest.....	300 00
McWatty, G. E., interest.....	350 00
Jaquish, J. B., interest.....	21 25
Nelson, Charles, interest.....	250 00
Slightam, W. E., interest.....	225 00
Adamson, C. F., interest.....	250 00
Roffers, Henry & Wm., interest.....	222 00
Crandon Opera House, interest.....	35 10
Woodard, J. P., interest.....	125 00
Yderstad, Jacob, interest.....	22 20
Clarke, B. B., interest.....	200 00
Jenison, E. S., interest.....	120 00
Haaek, Gustav, interest.....	10 00
Craneheld, F., interest.....	25 00
Ellickson, Andrew, interest.....	200 00
Fitzgibbons, Wm. A., interest.....	200 00
Smith, A. E., interest.....	200 00
Dodd, Mead & Co., royalty.....	1 60
University Trust Funds, transfers.....	3,593 20
Total University Trust Funds Income receipts.....	\$7,220 35

Disbursements.

Carpenter, J. H., beneficiary will of M. M. Jackson, deceased.....	\$874 74
City of Madison.....	385 00
State Journal Printing, printing.....	6 00
Smith, M. E., Stein fellowship.....	43 74
Decker, P. H., Gund scholarship.....	218 69
Nelson, O. T., Doyon scholarship.....	109 34
Watt, H. A., Adams fellowship.....	437 37
Baumgarth, E. M., Doyon scholarship.....	109 34
Dane County Title Co.....	5 75
Rohrer-Cortner Co., Adams fellowship.....	159 00
Merrill, G. F., Adams fellowship.....	208 80
Frautschi, C., & Son, Adams fellowship.....	75 00
Sjoblom, A. T., Johnson fund.....	35 00
Thiege, K. J., Johnson fund.....	50 00
Amoth, A. L., Johnson fund.....	40 00
Hanks, L. S., Adams fellowship.....	365 40
Lundberg, E. O., Johnson fund.....	50 00
Eklund, E. J., Johnson fund.....	30 00
Jensen, E. M., Johnson fund.....	45 00
Jostad, B. M., Johnson fund.....	50 00
University Trust Funds, transfers.....	3,051 29

Total University Trust Funds Income, disburse- ments.....	\$6,349 46
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Normal School Fund, 1908.

NORMAL SCHOOL FUND.

Receipts.

Loans:

Town Jacobs.....	\$1,000 00
City Barron	986 67
Town Hughes	40 90
Town Iron River.....	159 10
B. S. D., town Bayfield.....	600 00
Chippewa county	894 74
Chippewa county	4,000 00
City Colby	600 00
Town York	600 00
Town Eaton	500 00
City Portage	1,500 00
City Prairie du Chien.....	1,000 00
City Madison	2,500 00
Door county.....	3,000 00
Town Brule	714 28
B. S. D., town Brule.....	333 33
Dunn county	3,000 00
Town Menomonie	1,000 00
Eau Claire county	4,166 66
Eau Claire county	1,250 00
City Eau Claire.....	1,500 00
Eau Claire county.....	1,000 00
City Fond du Lac	1,000 00
B. S. D., town Crandon.....	1,000 00
B. S. D., town Waubeno.....	1,250 00
B. S. D., town Waubeno.....	1,000 00
Grant county	8,000 00
Village Hazel Green	300 00
Iowa county	10,000 00
City Black River Falls.....	500 00
Village Alma Center.....	500 00
Town Finley	100 00
Village Wonewoc	833 34
City Elroy	500 00
City Kewaunee	1,900 00
Town West Kewaunee	1,000 00
Village Blanchardville	650 00
Village Blanchardville	200 00
Kewaunee county	2,000 00
B. S. D., town Elcho	250 00
City Wausau	1,100 00
Town Wien	300 00
City Marinette	1,000 00
B. S. D., town Wausaukee.....	1,000 00
Marinette county	1,000 00
Village Whitefish Bay	300 00
Town Schoepke	150 00
Town Pelican	1,040 00
B. S. D., town Schoepke	200 00
Town Newbold	200 00
B. S. D., town Gagen	500 00

Normal School Fund, 1908.

Village Amery	300 00
B. S. D., town Flambeau.....	1,000 00
Town Washington	500 00
Sawyer county	5,000 00
Town Wescott	83 33
Town Richmond	166 67
Shawano county	1,000 00
Village Birnamwood	500 00
Washburn county	1,750 00
Town Shell Lake	500 00
City New London	1,000 00
City Waupaca	1,000 00
Village Wautoma	800 00
Town Cary	600 00
Bonds:	
Edgerton city	1,000 00
Stoughton city	3,250 00
Glenwood town	1,000 00
Eau Claire city	10,000 00
Cameron village	300 60
Berlin city	1,000 00
Beaver Dam city	1,000 00
Shawano city	1,000 00
Cambridge village	1,000 00
Columbus city	1,000 00
Hudson city	4,000 00
Merrill city	2,000 00
School district loans.....	20,259 71
Dues on certificates of sales.....	215 00
Sale of lands	1,220 00
Total Normal School Fund receipts.....	\$130,536 73

Disbursements.

Loans:	
Town Navarino, Shawano Co.....	\$1,500 00
City Black River Falls, Jackson Co.....	10,000 00
Washburn Co.....	13,000 00
Village Argyle, Lafayette Co.....	3,440 00
City Menomonie, Dunn Co.....	30,000 00
Village Iola, Waupaca Co.....	2,200 00
Village Bloomer, Chippewa Co.....	15,000 00
B. S. D., town State Line, Vilas Co.....	1,500 00
City Madison, Dane Co.....	25,000 00
Dane Co.....	25,000 00
B. S. D., town Solon Springs, Douglas Co.....	3,000 00
Town Emerson, Iron Co.....	1,200 00
Total Normal School Fund disbursements.....	\$130,840 00

Normal School Fund Income, 1908.

NORMAL SCHOOL FUND INCOME.

Receipts.

(Rate .00010193679.)

Tax:			
Adams	\$634 02	Marathon	3,832 95
Ashland	1,443 55	Marinette	2,315 77
Barron	1,803 32	Marquette	857 75
Bayfield	1,400 02	Milwaukee	44,112 70
Brown	4,323 12	Monroe	2,343 98
Buffalo	1,584 40	Oconto	1,839 13
Burnett	470 56	Oneida	909 44
Calumet	2,186 03	Outagamie	4,896 80
Chippewa	2,473 63	Ozaukee	1,986 33
Clark	2,656 06	Pepin	585 42
Columbia	3,973 03	Pierce	1,814 52
Crawford	1,203 56	Polk	1,568 24
Dane	10,558 44	Portage	1,904 27
Dodge	6,824 48	Price	926 20
Door	1,233 25	Racine	5,554 85
Douglas	3,901 07	Richland	1,766 66
Dunn	1,976 38	Rock	6,893 22
Eau Claire	2,318 77	Rusk	715 49
Florence	293 47	St. Croix	2,490 14
Fond du Lac.....	6,560 03	Sauk	3,637 69
Forest	584 90	Sawyer	533 54
Grant	4,715 23	Shawano	2,123 66
Green	3,705 85	Sheboygan	5,445 27
Green Lake	1,956 69	Taylor	1,128 21
Iowa	3,103 18	Trempealeau	1,870 33
Iron	438 67	Vernon	2,419 34
Jackson	1,366 45	Vilas	708 95
Jefferson	4,869 16	Walworth	4,710 73
Juneau	1,616 75	Washburn	507 94
Kenosha	3,086 37	Washington	3,081 35
Kewaunee	1,502 96	Waukesha	4,822 78
La Crosse	3,568 80	Waupaca	2,568 18
Lafayette	3,317 77	Waushara	1,491 23
Langlade	1,246 87	Winnebago	6,125 54
Lincoln	1,393 04	Wood	2,338 92
Manitowoc	4,822 52		
			\$230,000 00

Interest on Loans:

Town Jacobs	\$175 00
City Barron	338 55
Town Hughes	7 15
Town Iron River.....	27 85
B. S. D., town Bayfield.....	210 00
Chippewa county	268 46
Chippewa county	140 00
Village Thorp	140 00
City Colby	336 00

Normal School Fund Income, 1908.

Town York	42 00
Town Eaton	43 75
City Portage	315 00
City Prairie du Chien	280 00
City Madison	875 00
B. of E., city of Madison.....	1,225 00
B. of E., city of Madison.....	525 00
Door county	1,155 00
City Sturgeon Bay.....	1,400 00
Town Brule	25 09
B. S. D., town Brule.....	116 66
City Menomonie	800 00
Dunn county	175 00
Town Menomonie	105 00
Eau Claire county	1,604 29
Eau Claire county.....	875 00
Eau Claire county	481 25
Eau Claire county	245 00
City Eau Claire	840 00
City Fond du Lac.....	320 00
B. S. D., town Crandon.....	245 00
B. S. D., town Waubeno.....	262 50
B. S. D., town Waubeno	385 00
Grant county	1,680 00
Village Hazel Green	178 50
Iowa county	350 00
City Black River Falls.....	245 00
City Black River Falls.....	175 00
Village Alma Center.....	289 72
Town Finley	24 50
Village Wonewoc	204 19
City Kewaunee	133 00
Town West Kewaunee	70 00
Kewaunee county	140 00
Village Blanchardville	136 50
Village Blanchardville	105 00
B. S. D., town Elcho	35 00
City Wausau	539 00
Town Wien	21 00
City Marinette	350 00
B. S. D., town Wausaukee	140 00
City Marinette	70 00
Marinette county.....	640 99
Village Whitefish Bay.....	60 00
Town Schoepke	5 25
Town Pelican	36 40
B. S. D., town Schoepke	14 00
Town Newbold	56 00
B. S. D., town Gagen.....	112 29
Village Amery	42 00
B. S. D., town Flambeau	140 00
Town Washington.....	175 00
Town Washington	70 00
Sawyer county	175 00
Town Wescott	33 34

Normal School Fund Income, 1908.

Town Richmond	66 66
Shawano county	105 00
Shawano county	175 00
Village Birnamwood	280 00
Village Galesville	70 00
Village La Farge	525 00
Washburn county	673 75
Town Shell Lake	332 50
City New London	150 00
Waupaca county	1,452 50
Waupaca county	175 00
City Waupaca	455 00
Village Wautoma	28 00
Town Cary	84 00
B. of E., city Grand Rapids	1,925 00
Town Arpin	105 00
Town Arpin	175 00
Town Hiles	105 00
Interest on bonds:	
Glenwood town	270 00
Beaver Dam city	120 00
Ashland county	1,250 00
Eau Claire city	500 00
Edgerton city	75 00
La Crosse city	500 00
Ashland city	1,100 00
La Crosse county	3,325 00
Antigo city	592 00
Stoughton city	1,347 50
Merrill city	1,755 00
Cameron village	84 00
Berlin city	525 00
Shawano city	385 00
Cambridge village	240 00
Columbus city	200 00
Clinton village	275 00
Hudson city	930 00
Mauston city	350 00
Interest on bank deposits	2,157 26
Interest on school district loans and land certificates	8,650 59
Interest on loan to Light Horse Squadron	1,400 00
General Fund, transfer on account of tax not levied in 1906	151,000 00
General Fund, Institutes, Chap. 371, Laws 1901	7,000 00
General Fund, Milwaukee normal, Chap. 175, Laws 1905	65,000 00
General Fund, interest on certificates of indebtedness	36,099 00
Normal schools, fees, etc.	28,518 58
Mining Trade School, building and site at Platteville	15,000 00
Total Normal School Fund Income receipts	\$585,961 57

*Forest Reserve Fund, 1908.**Disbursements.*

Burrows, G. B., interest refunded.....	\$1 75
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Normal Schools.

Normal schools (administration).....	9,220 61
Milwaukee	149,255 17
Oshkosh	74,634 17
Platteville	85,361 98
River Falls	50,077 22
Stevens Point	48 241 09
Superior	76,487 89
Whitewater	46,455 17
La Crosse	30,011 87
Institutes	13,483 75

Total Normal School Fund Income disbursements..	\$583,230 67
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FOREST RESERVE FUND.

Receipts.

Land sale, etc.....	\$20,636 46
Interest on bank deposits.....	1,921 00
	\$22,607 46

Disbursements.

Horr, B. L., land purchased.....	\$2,124 68
Riley, A. M., land purchased.....	5,653 05
Barnes, John, land purchased.....	1,186 00
Chafee, Chas., trustee, land purchased.....	5,380 35
Brown Bros., Lumber Co., land purchased.....	25,093 49
Eby, C., land purchased.....	780 00
Lake Region Land Co., land purchased.....	1,037 05
Bradley & Kelly, land purchased.....	18,301 77
Pettingill & Hesse, land purchased	800 00
Stapleton, Matt, land purchased.....	140 00
Yawkey-Bissell Lumber Co., timber purchased.....	96 00
Bennett, Richard, part of trespass.....	8 75
Flechsig, Alban, part of trespass	16 00
Block, Alex., part of trespass.....	16 75
La Porte, H., part of trespass.....	43 16
Doriot, Chas., reporting and scaling trespass.....	44 96
U. S. Land Office, Wausau.....	250 00
Spoor, Leone, salary	133 93
Nauman, D. L., salary.....	74 29

	\$61,180 23
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Drainage, Delinquent Tax, and State Insurance Funds, 1908.

DRAINAGE FUND.

Receipts.

Interest on land certificates.....	\$32 90
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DELINQUENT TAX FUND.

Receipts.

Taxes on state lands	\$160 03
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Disbursements.

Apportionment to counties:

Adams	\$44 47
Ashland	1 69
Bayfield	9 29
Burnett	3 98
Chippewa	14 40
Columbia	49
Douglas	21 83
Juneau	31 55
Monroe	1 35
Manitowoc	9 94
Portage,	7 37
Waukesha	6 94
	<hr/>
	\$153 30

STATE INSURANCE FUND.

Receipts.

Premiums:

Quarter Master General.....	\$965 52
Board of Agriculture	1,278 72
Dairy and Food Commissioner.....	6 62
Free Library Commission	34 78
State Superintendent.....	2 16
Superintendent of Public Property.....	993 60
University of Wisconsin.....	4,145 34
Normal Schools (administration).....	54
Milwaukee Normal	340 20
Oshkosh Normal	516 79
Platteville Normal	337 61
River Falls Normal	140 49
Stevens Point	400 68
Superior Normal	400 68
Whitewater Normal	369 60

Hunting License Fund, 1908.

Industrial School for Girls.....	329 40
State Hospital	1,579 50
Northern Hospital	1,965 60
School for Deaf.....	445 77
School for Blind	438 75
Industrial School for Boys.....	702 00
State Prison	1,053 00
State Public School.....	421 20
Home for Feeble Minded	1,614 60
State Reformatory	772 20
Wisconsin Veterans' Home	941 87
Commissioners of Fisheries.....	117 45
Mining Trade School	84 58
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	\$20,399 25

Disbursements.

General Fund, transfer part of capitol fire ward, appropriated by Sec. 9, Chap. 516, Laws 1905.....	\$20,500 00
General Fund, Quartermaster General, fire loss.....	196 90
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	\$20,696 90

HUNTING LICENSE FUND.

Receipts.

Swenholt, Jonas, confiscations, licenses, etc.....	\$152 09
Stone, J. W., confiscations, licenses, etc.....	8,505 40
Frear, James A., non-resident licenses.....	9,765 00

From Counties:

Adams	\$339 30	Grant	1,222 20
Ashland	1,606 50	Green	1,629 35
Barron	1,646 10	Green Lake	770 40
Bayfield	1,269 00	Iowa	431 10
Brown	1,694 70	Iron	913 95
Buffalo	630 75	Jackson	518 40
Burnett	430 20	Jefferson	906 30
Calumet	516 05	Juneau	1,302 30
Chippewa	1,849 50	Kenosha	720 00
Clark	1,737 90	Kewaunee	1,174 50
Columbia	1,390 85	La Crosse	283 50
Crawford	459 45	Lafayette	2,282 65
Dane	2,817 90	Langlade	1,030 40
Dodge	1,841 40	Lincoln	1,002 95
Door	448 20	Manitowoc	1,465 20
Douglas	1,890 90	Marathon	1,142 10
Dunn	784 80	Marinette	2,762 10
Eau Claire	1,389 50	Marquette	1,624 50
Florence	225 90	Milwaukee	645 30
Fond du Lac	1,666 00	Monroe	6,183 90
Forest	711 60	Oconto	1,447 45

Hunting License Fund, 1908.

Oneida	935 10	Shawano	1,324 80
Outagamie	1,300 50	Sheboygan	1,215 00
Ozaukee	585 00	Trempealeau	925 95
Pepin	356 40	Vernon	1,049 20
Pierce	244 80	Vilas	833 40
Polk	625 95	Walworth	1,232 10
Portage	1,053 00	Washburn	663 30
Price	964 80	Washington	729 00
Racine	1,105 20	Waukesha	1,507 50
Richland	1,294 20	Waupaca	1,586 55
Rock	763 15	Waushara	765 90
Rusk	1,852 20	Winnebago	2,816 55
St. Croix	480 60	Wood	1,263 60
Sauk	1,414 55		
Sawyer	525 60		
			\$102,891 84

Disbursements.

Stone, J. W., game warden, sal. and exp.....	\$3,903 01
Swenholt, Jonas, game warden, sal. and exp.....	70 75
Sanborn, Lamoreaux & Pray, legal services.....	152 50
Aluminum Sign Co., tags.....	77 78

Per Diem and Expenses:

Ansorge, H.	\$1,520 23	Hanson, Jos. T....	873 87
Brown, F. B.....	1,463 88	Hulbert, A. I.....	973 27
Bowman, H. A....	2,220 87	Henrickson, Hans.	816 27
Berg, M. E.....	1,461 74	Immell, E. L.....	1,365 18
Bacon, Robt.	69 50	Johnson, C. W....	1,204 47
Buchanan, O. A...	673 76	Johnson, W. J....	172 41
Buckley, John....	1,344 62	Kingsley, Geo. L..	1,491 01
Burgett, W. W....	227 94	Kolb, G. C.....	1,660 55
Craig, J. S.....	1,551 42	Kleise, Michael....	1,300 61
Christianson, M...	1,533 78	Kirkhoff, S. B....	1,594 67
Clark, R. B.....	1,470 60	Kennedy, Ray	156 03
Cole, W. A.....	1,021 51	Lavalle, A. A.....	1,457 50
Drafahl, Peter	1,439 30	Lund, H. O.....	1,299 38
Dartt, A. W.....	1,625 89	Longdin, S. H....	1,472 20
De Long, J. R....	1,511 43	Little, C. S.....	1,633 13
Davis, W. A.....	37 50	Lawson, F. H....	54 20
Early, M. H.....	508 56	Lynn, C. A.....	116 51
Foster, John W....	1,400 93	Miller, G. L.....	594 90
Follett, C. E.....	1,488 58	Mason, R. G.....	1,189 71
Furnelle, M. J....	143 72	McManus, Pat.....	318 97
Gruebner, Henry..	1,244 18	Mannel, Geo.....	160 81
Gratz, A. W.....	1,668 51	Nelson, C. D.....	166 72
Gerhardt, Fred....	1,440 21	Nelson, Hugh.....	105 26
Good, Chas. J....	655 65	Oberholtzer, Jas...	1,598 03
Haslam, W. C....	1,558 39	O'Connor, Ed.....	1,344 69
Hegemann, Wm....	655 38	Olin, C. C.....	204 95
Hull, G. F.....	722 08	Perry, Frank.....	1,347 94
Hitchon, Robt. ...	1,909 82	Pugh, John	1,236 95
Hildebrand, H. M.	672 72	Paynter, W. E....	90 78
Hill, J. B.....	1,296 76	Raeth, Valentine..	1,582 42

Oil Inspection Fund, 1908.

Richtman, S. P....	1,678 48	Schauer, Anton G.	1,367 28
Robrecht, M. D...	662 67	Tuttle, E. W.....	1,448 12
Rooth, O. E.....	1,431 01	Tollefson, Martin..	1,122 80
Rowell, Jos. C. N.	962 15	True, H. W.....	860 92
Russell, A. G.....	238 74	Vollbrecht, Herman	1,093 04
Sanderson, H. J..	991 64	Waterbury, P. E..	1,264 25
Sizer, C. W.....	1,052 60	Wait, J. H.....	91 72
Storrs, A. E.....	1,492 10	Wilson Hugh.....	686 13
Stuart, J. D.....	1,398 79		
Sholts, O. W.....	1,153 41		
			\$85,322 74

OIL INSPECTION FUND.

Receipts.

Anderson, John R..	\$656 00	Le Gendre, H.....	156 50
Archer, F. W.....	151 00	Lytle, C. A.....	352 00
Bronstad, L. C....	653 90	McGee, Jas.....	5,352 60
Berg, Ole J.....	499 00	Mitchell, J. C.....	577 70
Brink, C. L.....	478 20	Mitchell, Samuel....	598 10
Bell, C. E.....	420 10	Mohr, Chas., Jr....	884 30
Beach H. A.....	178 70	Nason, J. T.....	162 07
Berger, Theo.....	312 05	Niedbalski, J. C....	889 30
Battles, E. J.....	522 60	Nelson, A. E.....	81 10
Clayton, Ben.....	48 70	Omundson, J.....	210 80
Conrad, C. B.....	648 70	Peters, W. P.....	251 70
Christoph, J. B....	596 10	Peterson, E. A.....	412 20
Cook, Ambrose....	159 80	Stouthamer, J. H...	475 30
Campbell, Jas.....	154 00	stimers, C. S.....	334 10
Charlesworth, F. M.	138 70	Sprague, Ava.....	674 90
Dinsmore, Robt....	620 70	Stupfell, J. B.....	46 90
Douglas, R. M.....	126 18	Smith, R. P.....	524 90
Engsberg, Conrad...	258 30	St. Louis, F. B.....	1,063 60
Ferris, G. H.....	979 50	Schur, J. W.....	84 00
Graham, C. L.....	313 60	Schoenfield, W. D..	555 90
Grace, H. E.....	412 00	Thompson, G. P....	198 45
Gruber, J. A.....	205 20	Trumbull, W. H....	54 92
Hicks, J. B.....	159 60	Wilson, Frank.....	646 10
Harclerood, J. M...	475 10	Washburn, S. E....	615 50
Hanson, Anton.....	724 60	Wood, C. H.....	671 60
Halder, Geo. H....	116 20	Winter, H. C.....	898 80
Kelley, J. L.....	520 30	Wightman, W. L...	277 90
Kroening, Aug.....	313 20	Wilson, Alex.....	246 35
Kobel, H. A.....	262 90	Westman, Fred.....	787 65
Lindholm, O. M....	336 00	Zelle, Christ	698 00
Leith, Robt.....	965 00		
Lebeis, Casper	422 90		
			\$31,612 07

*Oil Inspection Fund, 1908.**Disbursements.*

Inspection Fees, etc.:

Anderson, John R.	524 76	Mitchell, Samuel..	439 04
Archer, F. W....	120 80	Mohr, Chas., Jr....	746 88
Bronstad, L. C....	523 12	Nason, J. T.....	129 67
Berg, Ole J.....	399 20	Niedbalski, J. C..	709 76
Brink, C. L.....	382 56	Nelson, A. E.....	64 88
Bell, C. E.....	336 08	Omundson, J.....	168 64
Beach, H. A.....	142 96	Peters, W. P.....	201 36
Berger, Theo.....	249 64	Peterson, E. A....	329 76
Battles, E. J.....	418 08	Simers, C. S.....	267 28
Conrad, C. B.....	518 96	Sprague, Ava.....	539 92
Christoph, J. B...	476 88	Stupfel, J. B.....	37 52
Cook, Ambrose...	127 84	Smith, R. P.....	419 92
Campbell, Jas.....	123 20	St. Louis, F. B....	792 11
Charlesworth, F.M.	110 96	Schur, J. W.....	67 20
Clayton, Benj. F.	38 96	Schoenfield, W. D.	395 60
Dinsmore, Robt...	496 56	Stouthamer, J. H.	311 37
Douglas, R. M....	108 96	Thompson, G. P...	158 76
Engsberg, Conrad	206 64	Trumbull, W. H...	35 92
Ferris, G. H.....	776 48	Wilson, Frank.....	515 60
Graham, C. L.....	250 88	Washburn, S. E...	492 40
Grace H. E.....	329 60	Wood, C. H.....	537 28
Gruber, J. A.....	164 16	Winter, H. C.....	616 88
Hicks, J. B.....	127 68	Wightman, W. L.	222 32
Haclerood, J. M...	380 08	Wilson, Alex.....	197 08
Hanson, Anton....	579 68	Westman, Fred....	630 12
Halder, Geo. H...	92 96	Zelle, Christ.....	558 40
Kelley, J. L.....	416 24		
Kroening, Aug. I..	231 76	Salary and Expenses:	
Kohl, H. A.....	210 32	Mills, E. E.....	26 56
Kroening Est.,		Tracy, E. L.....	1,938 58
Aug. I.....	18 80		
Lindholm, O. M..	268 80	Tagliabue Mfg.Co.,	
Leith, Robt.....	754 64	supplies	34 60
Lebeis, Casper....	338 32	Reversion to General	
Le Gendre, H.....	125 20	Fund	7,658 63
Lytle, C. A.....	281 60		
McGee, Jas.....	1,252 51		
Mitchell, J. C....	462 16		
			<hr/>
			\$31,612 07

State Fire Marshal Fund, 1908.

STATE FIRE MARSHAL FUND.

Receipts.

American Mfg. Mut. Fire Insurance Co.....	\$17 16
Agricultural Insurance Co.....	195 80
American Central Insurance Co.....	411 51
Atlas Insurance Co.....	226 69
Aachen & Munich Fire Insurance Co.....	188 36
American Insurance Co., of N. J.....	681 38
Allemannia Fire Insurance Co.....	80 92
Actna Insurance Co.....	397 79
Adirondack Fire Insurance Co.....	22 34
Alma Mut. Fire Insurance Co.....	2 42
Assurance Co. of America.....	31 06
Appleton Mut. Insurance Co.....	16 29
American Druggists Fire Insurance Co.....	60
American Nat. Insurance Co.....	10 75
Buffalo Commercial Insurance Co.....	30 07
Beaver Dam City Mut. Insurance Co.....	31 18
British American Assu. Co. of Toronto.....	267 98
Buffalo German Insurance Co.....	91 19
Bower City Mut. Insurance Co.....	14 00
Baldwin Mutual Insurance Co.....	4 18
Baraboo Mut. Fire Insurance Co.....	4 80
Badger Mut. Fire Insurance Co.....	78 95
Boston Insurance Co.....	7 72
Citizens Insurance Co. of Mo.....	289 40
Cosmopolitan Fire Insurance Co.....	80 64
Concordia Fire Insurance Co.....	586 88
City of New York Insurance Co.....	106 77
Capitol Fire Insurance Co. of Concord.....	96 34
Commerce Insurance Co. of Albany.....	45 63
Continental Insurance Co. of N. Y.....	620 36
Consolidated Fire & Marine Insurance Co.....	118 14
Calumet Insurance Co.....	84 80
Columbus City Mut. Insurance Co.....	23 96
Commonwealth Insurance Co.....	59 94
City of Jefferson Mut. Fire Insurance Co.....	10 00
Connecticut Fire Insurance Co.....	504 00
Campbellsport Mut. Insurance Co.....	88 72
Caledonia Insurance Co.....	68 29
City of Oconomowoc Mut. Fire Insurance Co.....	15 65
Cream City Mut. Fire Insurance Co.....	21 00
Central Mfg. Mut. Fire Insurance Co.....	105 98
Camden Fire Insurance Co.....	218 95
County Fire Insurance Co. of Phil.....	94 95
City of Plymouth Insurance Co.....	7 74
Commercial Union Fire Insurance Co., London.....	439 03
Citizen's Mut. Fire Insurance.....	27 95
Colonial Assu. Co.....	109 69
Capitol City Mut. Fire Insurance Co.....	25 24
Commercial Union Fire Insurance Co. of N. Y.....	86 04
Cooper Insurance Co.....	10 45

State Fire Marshal Fund, 1908.

Clintonville Mut. Fire Insurance Co.....	6 91
Delaware Fire Insurance Co. of Dover.....	15 81
Detroit Fire and Marine Insurance Co.....	135 83
Delaware Insurance Co. of Phil.....	153 90
Dixie Fire Insurance Co.....	46 73
De Forest Mut. Fire Insurance Co.....	105 31
Dubuque Fire and Marine Insurance Co.....	133 18
Druggist Mut. Insurance Co.....	3 98
Eagle Fire Insurance Co.....	55 68
Eastern Fire Insurance Co. of N. J.....	132 22
Equitable Fire and Marine Insurance Co.....	199 90
Economical Mut. Fire Insurance Co.....	4 14
Eagle River Mut. Fire Insurance Co.....	52
Franklin Fire Insurance Co. of Phil.....	90 47
Farmer Fire Insurance Co. of York.....	90 70
Fidelity Insurance Co., of N. Y.....	26 69
Firemans' Insurance Co., of Newark.....	226 11
Fire Assurance of Philadelphia.....	666 50
Fireman's Fund Insurance Co.....	365 51
Farmers' and Merchants' Insurance Co.....	109 86
Federal Insurance Co.....	54 11
Fond du Lac and Ripon Mut. Insurance Co.....	6 10
Fidelity Fire Insurance Co.....	55 12
Glen Falls Fire Insurance Co.....	142 55
Girard F. and M. Insurance Co.....	103 67
Germania Fire Insurance Co. of N. Y.....	474 83
Germania Fire Insurance Co. of Peoria.....	123 09
German American Insurance Co. of N. Y.....	699 89
German Alliance Insurance Co. of N. Y.....	254 22
Georgia Home Insurance Co.....	49 69
Germantown Farmers Mut. Insurance Co.....	77 94
Green Bay and De Pere Mut. Insurance Co.....	22 01
Globe and Rutgers Fire Insurance Co.....	232 02
Greenwood Mut. Fire Insurance Co.....	14 69
German Mut. Fire Aid Society.....	1 45
Grant County Mut. Fire Insurance Co.....	30 30
German Fire Insurance Co. of Ind.....	151 49
Guardian Fire Insurance Co.....	51 99
German Mutual Insurance Co.....	3 62
German Fire Insurance Co. of Pittsburg.....	114 40
Hamilton Fire Insurance Co.....	3 93
Home Insurance Co.....	1,163 24
Herman Farmers Mut. Insurance Co.....	120 05
Hamburg Bremen Fire Insurance Co.....	238 89
Hamilton Fire Insurance Co.....	27 19
Hartford Fire Insurance Co.....	1,843 45
Hortonville Mut. Fire Insurance Co.....	53 40
Home Fire and Marine Insurance Co.....	1 93
Hanson Fire Insurance Co.....	479 85
Hawkeye Insurance Co.....	11 86
Hartford Mut. Fire Insurance Co.....	1 90
Indianapolis Fire Insurance Co.....	132 31
Indiana Millers Mut. Fire Insurance Co.....	39 08
Insurance Co. of North America.....	750 14
Insurance Co. of State of Pennsylvania.....	58 42
Indiana Lumberman's Mut. Insurance Co.....	26 72

State Fire Marshal Fund, 1908.

Insurance Co. of State of Illinois.....	279 39
Iowa Co. Mut. Fire Insurance Co.....	38 00
Indemnity Fire Insurance Co.....	2 90
Jefferson Fire Insurance Co.....	104 43
Kewaskum Mut. Fire Insurance Co.....	63 75
London and Lancashire Fire Insurance Co.....	397 43
Lumbermen's Insurance Co.....	97 78
Louisville Fire Insurance Co.....	17 90
London Assurance Corporation.....	220 33
Law Union & Crown Insurance Co.....	18 85
Lutheran Mut. Home Insurance Co.....	7 06
Liverpool, London & Globe Insurance Co., London.....	873 41
Liverpool, London & Globe Insurance Co. of N. Y.....	48 73
Lumber Mut. Fire Insurance Co.....	45 57
Lumber Insurance Co. of N. Y.....	20 02
Lomira Mut. Fire Insurance Co.....	16 34
Lodi Mut. Fire Insurance Co.....	75 06
Lumberman's Mut. of Mansfield.....	33 79
La Crosse Mut. Fire Insurance Co.....	1 31
Milwaukee Mechanics Fire Insurance Co.....	834 95
Mechanics Insurance Co. of Pittsburg.....	114 94
Millers' National Insurance Co.....	157 03
Millers' Mutual Insurance Co. of Ill.....	21 63
Michigan Millers' Mutual Insurance Co.....	68 80
Michigan Commercial Insurance Co.....	370 89
Michigan Fire and Marine Insurance Co.....	135 06
Mechanics & Traders Insurance Co.....	55 99
Milwaukee Fire Insurance Co.....	280 34
Mayville Mutual Fire Insurance Co.....	63 11
Manitowoc Mutual Insurance Co.....	17 01
Menomonic Mut. Fire Insurance Co.....	7 29
Mercantile F. and M. Insurance Co.....	61 18
Metropolitan Fire Insurance Co.....	80 44
Milwaukee German Fire Insurance Co.....	68 31
Marion Mutual Insurance Co.....	36 01
Merchants and Bankers Insurance Co.....	14 40
Mut. Fire Insurance Co. of Bloomington.....	1 91
Newark Fire Insurance Co.....	83 76
Norwich Union Fire Insurance Co.....	320 42
New Brunswick Fire Insurance Co.....	35 01
National Fire Insurance Co. of Hartford.....	705 16
National Lumber Insurance Co.....	83 24
Northern Insurance Co.....	89 35
National Brewers Insurance Co.....	17 63
Northwestern National Insurance Co.....	700 76
National Mutual Fire Insurance Co.....	23 52
National Union Fire Insurance Co.....	247 54
Nassau Fire Insurance Co.....	75 35
Northwestern Fire and Marine Insurance Co.....	142 89
National Insurance Co. of Alleghany.....	75 26
National Mfg. Mut. Insurance Co.....	17 34
Northern Assurance Co.....	398 37
New Hampshire Fire Insurance Co.....	281 27
North River Insurance Co.....	207 51
Niagara Fire Insurance Co.....	408 28
N. W. Creamery Mut. Insurance Co.....	9 40

State Fire Marshal Fund, 1908.

N. W. Cheesemakers Mut. Insurance Co.....	17 36
North British & Merc. Insurance Co., London.....	595 71
North British & Merc. Insurance Co. N. Y.....	22 23
New Jersey Fire Insurance Co.....	21 54
Neshkoro Business Men's and Farmers Mut. Insurance Co	2 49
Old Colony Insurance Co.....	25 77
Ohio German Fire Insurance Co.....	31 30
Orient Insurance Co.....	293 36
Pittsburg Insurance Co.....	49 44
Phoenix Insurance Co. of Hartford.....	754 06
Pennsylvania Fire Insurance Co.....	429 53
Prussian National Insurance Co.....	244 33
Phoenix Insurance Co. of Brooklyn.....	1,409 12
Pelican Assurance Co.....	37 75
Phoenix Assurance Co. of London.....	275 76
Portland, Danville, Waterloo & Columbus Mut. Insur- ance Co.....	11 90
Poynette Mut. Fire Insurance Co.....	27 48
Palatine Insurance Co.....	252 20
Providence-Washington Insurance Co.....	382 53
Portage Mut. Co-op. Fire Insurance Co.....	2 47
Pennsylvania Lumb. Mut. Fire Insurance Co.....	7 84
Queen Insurance Co. of N. Y.....	509 35
Queen Insurance Co. of America.....	15 63
Rochester German Insurance Co.....	289 20
Reliance Insurance Co.....	153 39
River Falls City Mutual Insurance Co.....	35 09
Richfield, Hartford & Men-Falls Mut. Insurance Co.....	21 00
Royal Exchange Assurance Co.....	128 15
Rice Lake Mut. Fire Insurance Co.....	7 79
Royal Insurance Co.....	833 89
Reeseville Mut. Fire Insurance Co.....	49 97
Richland Co. Mut. Fire Ins. Co.....	8 31
Rhode Island Insurance Co.....	9 81
Shawnee Fire Insurance Co.....	47 96
Star Fire Insurance Co.....	19 96
Springfield Fire and Marine Insurance Co.....	680 84
Sun Insurance office of London.....	362 33
Svea Fire and Life Insurance Co.....	120 39
Scottish Union and National Insurance Co.....	280 65
State Fire Insurance Co. of Liverpool.....	27 83
St. Paul Fire and Marine Insurance Co.....	405 98
S. W. Wisconsin Mut. Insurance Co.....	10 36
Spring Garden Ins. Co.....	338 85
Security Insurance Co.....	358 87
Sauk Co. Mut. Fire Insurance Co.....	8 52
Southern Insurance Co.....	72 93
St. Louis Fire Insurance Co.....	8 34
Teutonia Insurance Co. of N. O.....	72 38
Theresa Village Mut. Fire Insurance Co.....	95 74
Toledo Fire and Marine Insurance Co.....	12 24
Texas Nat. Fire Insurance Co.....	8 26
Union Assurance Society.....	68 38
United American Fire Insurance Co.....	108 32
United Fireman's Insurance Co.....	137 19
Union Insurance Co.....	76 81

State Fire Marshal Fund, 1908.

United Am. Fire Insurance Co.....	104 45
Village of Sheboygan Falls Mut. Fire Insurance Co.....	94 21
Village of Waukesha Mut. Fire Insurance Co.....	6 27
Westchester Fire Insurance Co.....	393 59
Williamsburg City Fire Insurance Co.....	226 83
Western Insurance Co. of Pittsburg.....	43 95
Wisconsin Mutual Fire Ass'n.....	8 18
West Bend Mutual Fire Insurance Co.....	84 31
Watertown City Mutual Fire Insurance Co.....	78 97
Western Assurance Co. of Toronto.....	418 77
Waterloo Mutual Fire Insurance Co.....	11 42
Western Reserve Insurance Co.....	20 04
Winona Fire Insurance Co.....	54 33
Walla-Walla Fire Insurance Co.....	10 92
	\$37,459 84

Disbursements.

Purtell, T. M., fire marshal, sal. and exp.....	\$3,574 06
Sexton, J. M., assistant marshal, sal. and exp.....	2,722 77
Florin, J. E., deputy marshal, sal. and exp.....	1,704 94
End, W. G., deputy marshal, sal. and exp.....	1,719 19
Kiland, G. H., assistant marshal, sal. and exp.....	1,606 12
Summers, S. S., assistant marshal, sal. and exp.....	1,372 70
Vanderboom, E. J., assistant marshal, sal. and exp....	1,467 80
Purtell, Kate, stenographer.....	782 50
McDermott, Mae, stenographer.....	57 50
Purtell, Claude, stenographer.....	57 50
Sundry persons, reporting fires.....	940 99

Services:

Fisher, G. U.....	18 00
Ripley, Margaret.....	13 24
Yaeger, R. M.....	5 00
Parkes, J. T.....	10 00
Cunningham, John.....	216 75
King, Lulu.....	16 35
Lundt, M. O.....	22 23
Fisk, F. E.....	1 38
Dulin, W. E.....	10 60
Good, C. J.....	150 11
Knell, W. R.....	7 25
Fuller, W. N.....	23 35
Hart, Lawrence.....	13 00
Hall, F. W.....	28 30
Wild, Maud.....	18 50
Goetsch, G. C.....	19 00
Hart, R. B.....	75
Falbe, Wm.....	2 80
Rasmussen, Henry.....	3 00
Smith, A. M.....	4 20
Wawrzyniak, John.....	19 00
Brinkley, R.....	3 20
Roberts, C, A.....	3 20

State Fire Marshal Fund, 1908.

Doty, M. D.....	2 50
Turner, Claudia	12 00
Meier, Josephine	5 15
Gilbert, Sarah	30 78
Scholtz, Clinton.....	1 45
Wheeler, Grace.....	2 80
Hinkes, Jos.	3 33
Compo, Eli	4 53
Thompson, D. R.....	3 50
Fleming, Tom.....	3,00
Spoerl, Jos.....	14 20
Veeder & Veeder.....	10 30
Smith, A. M.....	1,80
McMillan, Ella.....	14 20
Rose, John	3 37
Republican Observer, printing	245 50
Cantwell Printing Co., printing.....	159 75
Vernon Co. Censor, printing.....	30 50
Wisconsin Telephone Co., messages.....	297 58
Dane Co. Telephone Co., messages.....	13 90
Western Union Telegraph Co., messages.....	4 77
Postal Telegraph Co., messages.....	3 17
Madison P. O., postage.....	343 04
O'Connell, J. J., postage.....	21 64
American Express Co., expressage.....	1 00
Ferris & Ferris, drayage.....	2 07
Meyer's News Service Co., clippings.....	84 00
Evert, L. M., rent.....	21 00
C., M. & St. P. Ry. Co., mileage.....	40 00
Murphy, Jas., transportation.....	3 60
Parson's Printing & Stationery Co., supplies.....	10 76
N. W. Furniture Co., supplies.....	44 90
Knauber, J., Litho. Co., supplies.....	27 50
Smith Premier Typewriter Co., supplies.....	166 98
Western Underwriters Co., sub.....	2 50
National Fire Protection Assn., sub.....	5 00

 \$18,257 40

Valuation of Taxable Property, 1906.

APPENDIX B.—*Statement of the valuation of the taxable property of the several counties of the state of Wisconsin, as determined by the Tax Commission for 1906, and the apportionment of the tax and special charges for said year, collected in 1907.*

COUNTIES.	Valuation by tax commission.	½ of Common School Tax. per cent. .000302936745	SPECIAL CHARGES.		
			State hospital.	Northern hospital.	Industrial school for boys.
Adams	\$5,729,707	\$1,735 74	\$338 70		
Ashland	13,984,301	4,236 36	32 01	\$1,498 77	\$468 67
Barron	15,772 321	4,778 02	1,128 67		83 56
Bayfield	13,177,844	3,992 05	41 10	1,751 22	45 85
Brown	39,736,308	12,027 59	33 75	2,532 08	250 26
Buffalo	14,559,295	4,410 55	827 45		
Burnett	4,039,692	1,223 77	393 98		39 71
Calumet	19,940,310	6,040 65		711 23	
Chippewa	22,265,129	6,744 93	1,274 63	32 88	71 85
Clark	24,075,699	7,293 41	955 34	195 03	9 99
Columbia	36,635,105	11,098 12	1,004 63	272 93	39 99
Crawford	10,887,519	3,298 22	761 45		152 42
Dane	97,045,940	29,398 78	3,292 52	174 40	441 38
Dodge	63,252,225	19,161 42	129 50	2,338 14	79 85
Door	11,159,992	3,380 77		628 19	155 84
Douglas	38,176,592	11,565 09	2,502 68		338 24
Dunn	13,084,802	5,478 55	1,359 74	87 86	61 42
Eau Claire	21,444,539	6,496 34	1,008 25		89 14
Florence	2,651,638	803 28		201 81	32 93
Fond du Lac	60,062,846	18,195 24		1,908 81	154 56
Forest	5,466,809	1,656 10		252 78	
Grant	44,893 436	13,599 90	2,000 10	66 85	156 42
Green	34,002,133	10,300 50	843 96		52 14
Green Lake	18,121,514	5,439 67		4 99	
Iowa	28,029,139	8,491 06	470 17		
Iron	4,112,352	1,245 78		1,096 10	78 56
Jackson	12,353,257	3,742 26	785 62		72 14
Jefferson	46,225,607	14,003 43	92 57	2,042 13	233 99
Juneau	14,864,672	4,503 06	826 81		52 42
Kenosha	27,334,911	8,280 75		935 90	266 98
Kewaunee	17,707,400	4,152 48		627 28	15 71
La Crosse	34,062,491	10,318 78	2,227 46		836 94
Lafayette	29,766,104	9,017 25	1,022 00	83 59	
Langlade	10,840,213	3,283 90		1,440 22	230 41
Lincoln	11,648,580	3,528 78	155 78	1,041 93	101 85
Manitowoc	43,992,349	13,317 80	100 12	2,577 85	158 28
Marathon	33,550,894	10,163 80	97 41	2,018 02	212 28
Marinette	21,281,509	6,446 95		1,833 52	918 37
Marquette	7,617,187	2,307 53	56 65	543 14	62 71
Milwaukee	418,354,909	126,735 06	100 74	125 30	5,277 45
Monroe	22,034,389	6,675 08	1,331 32		212 41
Oconto	16,224,146	4,914 89		2,419 57	340 97
Oneida	7,101,301	2,151 25	21 79	833 66	217 55
Outagamie	44,735,675	13,552 08	37 53	1,653 11	512 25
Ozaukee	18,627,923	5,643 08	27 21	775 44	13 00

Valuation of Taxable Property, 1906.

APPENDIX B.—Statement of the valuation of the taxable property of the several counties of the state of Wisconsin for 1906—Continued.

COUNTIES.	Valuation by tax commission.	½ of Common School Tax, per cent. .000302936745	SPECIAL CHARGES.		
			State hospital.	Northern hospital.	Industrial school for boys.
Pepin	5,336,165	1,616 52	324 15	.....	25 00
Pierce	16,791,638	5,086 80	662 96	85 79	97 99
Polk	13,960,581	4,229 17	1,106 30	.....	52 14
Portage	17,643,525	5,344 87	17 50	2,017 97	275 27
Price	8,222,105	2,490 78	78 21	542 85	82 27
Racine	48,877,064	14,806 66	37 53	2,243 32	350 07
Richland	15,901,548	4,817 14	610 71	.....	81 28
Rock	66,025,423	20,001 53	1,922 31	86 96	587 96
Rusk	6,523,943	1,976 34	480 19	92 04	103 13
St. Croix	22,498,450	6,815 62	885 21	86	218 28
Sauk	33,836,770	10,265 55	1,217 05	157 67	121 43
Sawyer	4,563,994	1,382 60	82 79	.....	65 72
Shawano	19,116,845	5,791 19	.....	1,179 82	112 95
Sheboygan	50,348,117	15,252 29	.....	3,052 29	402 24
Taylor	9,360,532	2,835 65	.....	1,078 14	150 85
Trempealeau	17,193,027	5,208 40	967 74	.....	104 28
Vernon	22,127,257	6,703 16	1,623 18	.....	.....
Vilas	5,521,553	1,672 68	.....	435 11	.....
Walworth	44,979,853	13,626 05	1,277 43	.....	7 86
Washburn	4,576,588	1,386 42	367 08	363 26	.....
Washington	29,057,921	8,802 72	102 41	1,567 17	.....
Waukesha	45,661,616	13,832 53	.....	1,510 90	230 98
Waupaca	23,428,129	7,097 24	24 23	1,622 45	.....
Waushara	13,466,734	4,079 57	.....	687 95	.....
Winnebago	57,357,296	17,375 63	23 65	3,263 28	616 18
Wood	20,772,622	6,292 79	30 78	971 87	123 28
Total	\$2,124,800,000	\$643,680 00	\$37,123 60	\$54,219 43	\$16,397 61

Valuation of Taxable Property, 1906.

APPENDIX B.—Statement of the valuation of the taxable property of the several counties of the state of Wisconsin for 1906—Continued.

COUNTIES.	SPECIAL CHARGES.			School charitable and penal.	School district loans.	Special loans.	Grand total.
	Home for feeble minded.	Chronic insane.	Total charitable and penal.				
Adams	\$504 40	\$976 27	\$1,819 37	\$1,284 98	.....	.....	\$4,840 09
Ashland	649 26	2,919 34	5,568 05	688 36	\$5,714 34	.....	16,207 11
Barron	827 75	3,949 95	5,989 93	7,568 43	16,028 81	.....	34,365 19
Bayfield	432 84	3,019 49	5,290 50	.....	829 50	.....	10,112 05
Brown	1,728 11	82 21	4,626 41	684 00	10,271 00	.....	27,619 00
Buffalo	432 84	2,232 97	3,493 26	2,515 68	.....	.....	10,419 49
Burnett	108 21	1,298 04	1,839 94	1,199 16	.....	.....	4,262 87
Calumet	94 28	2,394 85	3,200 36	3,134 00	.....	.....	12,375 01
Chippewa	1,490 10	922 02	2,509 46	4,562 28	10,061 67	.....	24,238 34
Clark	661 42	2,552 38	4,374 16	7,841 14	3,822 74	.....	23,331 45
Columbia	1,158 60	.....	2,476 15	3,543 34	1,867 50	.....	18,985 11
Crawford	1,106 12	3,321 59	5,341 58	2,572 09	1,320 00	.....	12,531 89
Dane	2,371 14	.....	6,279 44	9,463 72	16,220 00	.....	61,361 94
Dodge	922 02	.....	3,969 51	5,603 03	.....	.....	28,733 96
Door	1,190 31	2,868 17	4,842 51	1,224 22	8,537 00	.....	18,034 50
Douglas	1,124 71	5,394 30	9,359 93	552 50	4,506 11	.....	25,983 63
Dunn	1,030 52	.....	2,539 54	1,664 22	13,824 45	.....	23,503 76
Eau Claire	1,622 44	54 38	2,774 21	5,439 77	10,959 16	.....	25,719 48
Florence	108 21	355 23	698 23	396 93	1,273 50	.....	3,171 94
Fond du Lac ..	1,518 15	.....	3,581 52	2,801 50	1,860 00	.....	26,438 26
Forest .....	.....	127 47	380 25	.....	5,639 59	.....	7,675 94
Grant	1,160 31	.....	3,883 68	7,995 23	13,820 26	.....	33,799 12
Green	486 10	.....	1,382 20	724 31	1,350 00	.....	*13,757 01
Green Lake	532 27	1,937 35	2,524 61	121 15	.....	.....	8,135 43
Iowa	525 04	.....	995 21	2,893 59	13,645 00	.....	26,024 83
Iron	216 42	1,528 69	2,919 77	939 07	2,370 00	.....	7,474 62
Jackson	1,023 70	3,044 25	4,925 71	3,039 47	420 00	.....	12,127 44
Jefferson	1,139 03	.....	3,507 72	1,035 81	.....	.....	18,546 96
Juneau	996 13	4,758 90	6,634 26	4,419 38	1,601 97	.....	17,153 67
Kenosha	654 60	3,323 96	5,186 44	3,238 75	.....	.....	13,795 94
Kewaunee	589 26	2,562 68	3,794 93	1,647 84	6,114 50	.....	15,709 75
La Crosse	1,539 93	.....	4,654 33	1,143 93	.....	.....	16,117 09
Lafayette	319 30	2,909 09	4,338 98	2,878 41	2,555 42	.....	18,790 06
Langlade	216 42	1,525 20	3,412 25	2,122 81	2,917 75	.....	11,736 71
Lincoln	516 15	2,785 67	4,601 38	508 64	.....	.....	8,638 80
Manitowoc	1,376 73	11 57	4,224 55	2,133 50	302 50	.....	19,978 35
Marathon	1,803 12	.....	4,130 83	5,253 74	5,890 50	.....	25,433 87
Marinette	1,208 15	3,925 17	7,935 21	2,750 23	2,896 89	.....	20,029 28
Marquette	230 06	2,127 62	3,020 13	551 93	.....	.....	5,879 69
Milwaukee	11,062 23	442 08	17,007 80	8,379 09	375 00	.....	152,496 95
Monroe	33 97	.....	1,578 20	3,964 98	.....	.....	12,218 21
Oconto	841 97	4,841 91	3,444 42	5,189 22	2,632 50	.....	21,201 03
Oneida	481 46	1,407 87	2,962 33	156 00	6,050 30	.....	11,324 78
Outagamie	1,144 07	.....	3,347 01	5,134 69	110 50	.....	22,144 28
Ozaukee	216 42	3,886 90	4,918 97	2,974 49	.....	.....	13,536 54

Valuation of Taxable Property, 1906.

APPENDIX B.—Statement of the valuation of the taxable property of the several counties of the state of Wisconsin for 1906—Continued.

COUNTIES.	SPECIAL CHARGES.			School district loans	Special loans.	Grand total.
	Home for feeble minded.	Chronic insane.	Total charitable and penal.			
Pepin	216 42	1,554 08	2,119 65	1,086 55	.....	4,822 72
Pierce	541 05	3,262 99	4,650 78	701 16	.....	10,438 74
Polk	870 72	3,240 49	5,269 65	2,798 85	352 50	12,650 17
Portage	1,474 34	5,901 60	9,686 68	2,930 28	11,050 00	23,011 83
Price	272 46	2,005 50	2,981 29	2,906 72	1,199 99	9,578 78
Racine	1,064 92	1,557 77	5,253 61	2,061 08	.....	22,121 85
Richland	727 24	.....	1,419 23	2,725 04	1,940 00	*10,991 41
Rock	1,713 59	.....	4,310 82	2,971 85	.....	27,284 20
Rusk	698 47	418 81	1,792 64	2,454 04	1,363 60	7,591 62
St. Croix	1,434 02	90 31	2,628 68	3,679 00	.....	13,123 30
Sauk	973 89	.....	2,470 03	1,941 01	.....	14,676 59
Sawyer	108 21	443 90	700 62	.....	5,350 00	7,433 22
Shawano	918 45	2,443 41	4,654 63	7,180 55	2,368 75	19,995 12
Sheboygan	1,485 64	.....	4,940 17	4,548 29	.....	24,740 75
Taylor	1,190 31	2,601 70	5,021 00	3,756 17	.....	11,612 82
Trempealeau	773 78	.....	1,845 80	4,342 64	7,635 13	19,031 97
Vernon	1,587 80	137 85	3,248 83	2,956 39	.....	*13,098 28
Vilas .....	.....	797 46	1,232 57	.....	1,616 67	4,521 02
Walworth	771 11	.....	2,056 40	3,141 00	648 66	19,472 11
Washburn	108 21	733 61	1,572 16	3,855 68	3,371 68	10,185 94
Washington	865 68	.....	2,525 26	221 00	.....	*11,558 98
Waukesha	541 05	63 83	2,346 79	.....	.....	16,179 27
Waupaca	1,806 10	.....	3,452 78	5,629 10	7,918 76	24,097 88
Waushara	324 63	1,921 73	2,334 36	4,548 85	856 00	12,418 78
Winnebago	2,470 17	.....	6,373 28	980 82	1,300 00	26,029 73
Wood	1,254 70	2,794 78	5,175 41	2,431 81	3,015 00	16,915 01
Total	\$71,637 23	\$102,540 45	\$281,918 40	\$198,923 61	\$225,855 10	1,350,377 14

* There was also collected \$15.00 from Green county for securing tax statements; \$30.39 from Richland county, \$35.61 from Vernon county, and \$179.00 from Washington county for re-assessment proceedings.

Valuation of Taxable Property, 1907.

APPENDIX B.—*Statement of the valuation of the taxable property of the several counties of the state of Wisconsin, as determined by the Tax Commission for 1907, and the apportionment of the tax and special charges for said year, collected in 1908.*

COUNTIES.	Valuation by tax commission.	Interest on certificates of indebtedness.	For free high schools.	For graded schools.	For state university.
Adams	\$6,219,778	\$434 36	\$344 58	\$330 80	\$1,777 08
Ashland	14,161,252	983 96	784 54	753 16	4,046 07
Barron	17,690,616	1,235 43	980 07	940 86	5,054 46
Bayfield	13,784,955	959 13	760 87	730 44	3,024 01
Brown	42,409,849	2,961 71	2,349 52	2,255 54	12,117 10
Buffalo	15,543,005	1,085 45	861 09	826 65	4,440 86
Burnett	4,616,222	322 38	255 74	245 52	1,318 92
Calumet	21,445,491	1,497 66	1,188 09	1,140 57	6,127 28
Chippewa	24,266,261	1,694 65	1,344 36	1,290 59	6,932 22
Clark	26,151,004	1,825 49	1,448 95	1,390 99	7,472 60
Columbia	38,975,732	2,721 89	2,159 27	2,072 90	11,185 92
Crawford	11,806,880	824 54	654 11	627 94	3,373 39
Dane	103,578,287	7,233 45	5,738 28	5,508 75	29,593 79
Dodge	66,948,171	4,675 36	3,708 96	3,560 60	19,128 04
Door	12,098,188	844 88	670 24	643 43	3,456 62
Douglas	28,239,457	2,672 57	2,120 14	2,035 34	10,984 13
Dunn	19,388,266	1,353 99	1,074 12	1,031 15	5,539 50
Eau Claire	22,747,128	1,588 56	1,260 20	1,209 79	6,499 18
Florence	2,878,002	201 05	159 50	153 12	872 54
Fond du Lac	64,353,859	4,494 19	3,565 23	3,422 62	18,286 81
Forest	5,737,835	400 70	317 88	305 16	1,639 38
Grant	46,256,380	3,230 34	2,562 62	2,460 12	13,216 11
Green	36,554,411	2,538 83	2,014 05	1,933 49	10,336 97
Green Lake	19,195,161	1,340 50	1,063 42	1,020 88	5,484 32
Iowa	30,442,239	2,125 95	1,686 51	1,619 05	8,697 78
Iron	4,303,372	300 53	238 41	228 87	1,229 53
Jackson	13,404,378	936 14	742 64	712 93	3,829 96
Jefferson	47,796,484	3,335 80	2,646 28	2,540 43	13,647 53
Juneau	15,860,351	1,107 63	878 67	843 52	4,521 53
Kenosha	30,277,291	2,114 43	1,677 37	1,610 28	8,650 65
Kewaunee	14,744,066	1,029 66	816 83	784 15	4,212 59
La Crosse	35,009,886	2,444 93	1,939 57	1,861 98	10,002 82
Lafayette	32,547,299	2,272 96	1,803 13	1,731 02	9,299 23
Langlade	12,231,809	854 22	677 65	650 54	3,494 80
Lincoln	13,665,702	954 35	757 09	726 80	3,904 49
Manitowoc	47,308,950	3,303 85	2,620 93	2,516 10	13,516 84
Marathon	38,091,751	2,660 16	2,110 20	2,025 89	10,883 35
Marinette	22,717,723	1,588 50	1,253 57	1,208 23	6,490 78
Marquette	8,414,499	587 63	466 17	447 52	2,404 14
Milwaukee	432,745,601	30,221 04	23,974 28	23,015 32	123,641 56
Monroe	22,994,492	1,605 83	1,273 90	1,222 94	6,569 83
Oconto	18,041,900	1,259 97	999 53	959 55	5,154 83
Oneida	8,321,638	623 05	494 26	474 50	2,549 04
Outagamie	48,057,596	3,354 72	2,661 30	2,554 85	13,725 02
Ozaukee	19,485,929	1,360 82	1,079 53	1,036 35	5,567 42

Valuation of Taxable Property, 1907.

APPENDIX B.—Statement of the valuation of the taxable property of the several counties of the state of Wisconsin for 1907—Continued.

COUNTIES.	Valuation by tax commission.	Interest on certificates of indebtedness.	For free high schools.	For graded schools.	For state university.
Pepin	5,742,837	401 05	318 16	305 43	1,640 82
Pierce	17,800,348	1,243 10	986 15	946 70	5,085 82
Polk	15,384,458	1,074 38	852 32	818 22	4,375 56
Portage	18,680,921	1,304 59	1,034 93	993 53	5,337 42
Price	9,086,029	634 53	503 37	483 24	2,596 01
Racine	54,493,085	3,895 56	3,018 94	2,893 18	15,569 45
Richland	17,330,895	1,210 32	960 14	921 73	4,951 68
Rock	67,622,471	4,722 45	3,746 31	3,596 46	19,320 70
Rusk	7,018,978	490 17	388 85	373 30	2,005 42
St. Croix	24,428,227	1,705 96	1,353 33	1,299 20	6,979 49
Sauk	35,685,764	2,492 14	1,977 02	1,897 93	10,195 93
Sawyer	5,234,006	365 52	289 97	273 37	1,495 43
Shawano	20,833,080	1,454 89	1,154 16	1,107 99	5,952 31
Sheboygan	53,418,094	3,730 48	2,959 38	2,841 02	15,262 31
Taylor	11,067,752	772 92	613 16	588 63	3,162 21
Trempealeau	18,347,936	1,281 34	1,016 48	975 82	5,242 27
Vernon	23,733,767	1,657 46	1,314 86	1,262 27	6,781 07
Vilas	6,954,812	485 69	335 30	369 89	1,987 01
Walworth	46,212,221	3,227 26	2,560 18	2,457 77	13,203 49
Washburn	4,982,907	347 98	276 06	265 01	1,423 69
Washington	30,228,047	2,110 99	1,674 65	1,607 66	8,636 58
Waukesha	47,311,516	3,304 03	2,621 08	2,516 23	13,517 57
Waupaca	25,193,879	1,759 43	1,395 75	1,339 92	7,198 25
Waushara	14,623,979	1,021 62	810 45	778 03	4,179 71
Winnebago	60,091,583	4,196 53	3,329 10	3,195 94	17,169 02
Wood	22,944,757	1,602 36	1,271 15	1,220 30	6,555 64
Total	\$2,256,300,000	\$157,570 00	\$125,000 00	\$120,000 00	\$644,657 00

Valuation of Taxable Property, 1907.

APPENDIX B.—*Statement of the valuation of the taxable property of the several counties of the state of Wisconsin for 1907—Continued.*

COUNTIES.	For normal schools.	For common schools.	Total tax, rate per cent. .00117742066.	SPECIAL CHARGES.		
				Chronic insane.	Northern hospital.	State hospital.
Adams	\$634 02	\$3,802 52	\$7,323 36	\$1,032 65	\$56 61	\$424 37
Ashland	1,443 55	8,657 61	16,673 89	2,802 64	1,586 99	974 47
Barron	1,803 32	10,815 32	20,829 46	3,980 96	.....	1,587 64
Bayfield	1,400 02	8,306 44	16,170 91	3,543 35	1,646 13	.....
Brown	4,323 12	25,927 66	49,934 65	93 21	2,178 23	.....
Buffalo	1,584 40	9,502 36	18,300 81	2,207 34	.....	1,168 33
Burnett	470 56	2,822 17	5,435 29	1,190 99	54 64	516 77
Calumet	2,186 08	13,110 90	25,250 58	2,429 91	615 09	.....
Chippewa	2,473 63	14,835 41	28,571 86	.....	.....	1,746 41
Clark	2,666 06	15,989 55	30,794 64	2,831 23	130 20	1,392 14
Columbia	3,973 06	23,828 18	45,891 22	.....	180 01	1,124 54
Crawford	1,203 56	7,218 25	13,901 79	3,509 29	.....	974 47
Dane	10,558 44	63,323 55	121,956 26	.....	242 79	3,743 76
Dodge	6,824 48	40,929 39	78,826 83	.....	2,595 79	51 55
Door	1,233 25	7,396 34	14,244 76	2,695 76	681 61	.....
Douglas	3,901 07	23,396 39	45,059 64	5,134 81	10 00	3,263 91
Dunn	1,976 38	11,853 20	22,828 34	.....	91 91	1,583 31
Eau Claire	2,318 77	13,906 67	26,788 17	8 14	.....	1,181 51
Florence	293 47	1,760 04	3,389 72	338 45	165 53	.....
Fond d' Lac	6,560 03	39,343 33	75,772 21	.....	2,128 62	.....
Forest	584 90	3,507 83	6,755 90	177 89	204 51	.....
Grant	4,715 23	28,279 27	54,463 69	.....	.....	2,493 45
Green	3,705 85	22,225 61	42,804 80	.....	28 07	928 81
Green Lake	1,956 69	11,735 14	23,600 96	1,247 18	604 58	.....
Iowa	3,103 18	18,611 15	35,843 62	.....	21 43	740 80
Iron	438 67	2,630 91	5,066 92	1,599 77	1,058 55	.....
Jackson	1,366 45	8,195 20	15,783 32	2,956 14	37 39	936 21
Jefferson	4,869 16	29,202 48	56,241 71	20 67	1,291 98	123 21
Juneau	1,616 75	9,696 37	18,674 47	4,787 77	.....	1,373 70
Kenosha	3,086 37	18,510 30	35,649 40	3,583 71	921 43	.....
Kewaunee	1,502 96	9,013 92	17,360 11	2,758 51	795 03	.....
La Crosse	3,568 80	21,403 62	41,221 72	.....	.....	2,978 64
Lafayette	3,317 77	19,898 09	38,322 20	2,713 65	110 70	1,368 83
Langlade	1,246 87	7,478 03	14,402 11	2,012 60	1,331 83	.....
Lincoln	1,393 04	8,354 65	16,090 42	2,642 91	1,029 73	114 66
Manitowoc	4,822 52	28,922 77	55,703 01	138 86	2,686 53	93 41
Marathon	3,832 95	23,287 75	44,850 40	.....	3,186 34	.....
Marinette	2,315 77	13,888 69	26,748 54	1,062 69	1,789 16	.....
Marquette	857 75	5,144 28	9,907 49	2,212 65	400 58	.....
Milwaukee	44,112 70	264,563 05	509,527 95	.....	482 49	55 07
Monroe	2,343 98	14,057 84	27,074 32	.....	46 49	997 48
Oconto	1,839 13	11,030 08	21,243 09	5,069 56	2,191 24	.....
Oneida	909 44	5,454 33	10,504 62	1,461 69	637 42	.....
Outagamie	4,896 80	29,368 00	56,560 93	.....	1,636 97	.....
Ozaukee	1,986 33	11,912 90	22,943 35	4,089 21	759 89	.....

Valuation of Taxable Property, 1907.

APPENDIX B.—Statement of the valuation of the taxable property of the several counties of the state of Wisconsin for 1907—Continued.

COUNTIES.	For normal schools.	For common schools.	Total tax, rate per cent. 0.00517743066.	SPECIAL CHARGES.		
				Chronic insane.	Northern hospital.	State hospital.
Pepin	585 42	3,510 94	6,761 82	1,471 52	.....	416 46
Pierce	1,814 52	10,882 41	20,958 70	3,065 42	.....	545 74
Polk	1,568 24	9,405 43	18,114 15	3,173 89	.....	1,278 34
Portage	1,904 27	11,420 75	21,995 49	6,462 29	1,974 27	.....
Price	926 20	5,554 83	10,698 18	1,956 21	701 58	78 21
Racine	5,554 85	33,314 85	64,161 83	.....	1,800 41	.....
Richland ...	1,766 66	10,595 40	20,405 93	.....	.....	539 97
Rock	6,893 22	41,341 63	79,620 77	.....	219 25	2,898 59
Rusk	715 49	4,291 13	8,264 35	463 15	109 49	1,152 00
St. Croix....	2,490 14	14,934 42	28,762 54	92 66	76 21	1,514 23
Sauk	3,637 09	21,816 82	42,017 53	.....	.....	1,793 42
Sawyer	533 54	3,199 86	6,162 69	509 34	.....	154 06
Shawano ...	2,123 66	12,736 50	24,529 51	2,797 36	1,561 83	.....
Sheboygan .	5,445 27	32,657 65	62,896 11	.....	3,065 04	.....
Taylor	1,128 21	6,766 37	13,031 50	2,757 67	744 57	.....
Tre'pelle'u .	1,870 33	11,217 18	21,603 42	.....	.....	1,142 97
Vernon	2,419 34	14,509 86	27,944 86	.....	.....	1,769 55
Vilas	708 95	4,251 89	8,188 81	965 75	260 16	.....
Walworth .	4,710 73	28,252 27	54,411 70	.....	54 32	1,456 32
Washburn .	597 94	3,046 35	5,867 03	727 23	86 50	620 61
Washi'gt'n .	3,081 35	18,480 20	35,591 43	.....	1,440 70	18 77
Waukesha .	4,822 78	28,924 34	55,706 03	.....	1,220 67	.....
Waupaca ..	2,568 18	15,402 51	29,664 04	41 78	1,821 85	.....
Waushara .	1,491 23	8,943 56	17,224 60	1,935 61	764 26	.....
Winneb'go .	6,125 54	36,737 55	70,753 68	.....	3,014 49	.....
Wood	2,338 92	14,027 49	27,015 86	2,965 91	1,176 88	.....
Total .	\$230,000 00	\$1,379,410 00	\$2,656,637 00	\$99,683 98	\$53,708 97	\$46,071 25

Valuation of Taxable Property, 1907.

APPENDIX B.—Statement of the valuation of the taxable property of the several counties of the state of Wisconsin for 1907—Continued.

COUNTIES.	SPECIAL CHARGES.					Grand total
	Home for feeble minded.	Industrial school for boys.	Total charitable and penal.	Special loans.	School district loans.	
Adams	\$610 41		\$2,124 04		\$1,529 01	\$10,976 41
Ashland	722 48	\$456 81	5,568 92	\$5,532 34	533 75	23,303 90
Barron	861 51	221 25	6,651 36	6,081 47	8,483 74	42,051 03
Bayfield	433 43	104 28	5,727 19	1,615 00		23,513 10
Brown	2,163 43	457 25	4,891 12	9,872 00	989 56	65,687 33
Buffalo	432 84		3,808 51		2,398 92	24,508 24
Burnett	108 21	66 71	1,937 32		1,283 33	8,655 91
Calumet	31 04		3,076 04		3,745 42	32,072 04
Chippewa	1,478 38	145 85	3,370 64	10,982 92	4,554 26	47,479 78
Clark	686 32	179 12	5,169 01	4,205 54	8,380 54	48,549 73
Columbia	1,190 31		2,494 86	1,815 00	4,061 27	54,262 25
Crawford	1,229 09	163 83	5,876 68	1,280 00	3,275 49	24,333 95
Dane	3,024 10	686 66	7,697 31	16,779 00	11,411 03	157,843 60
Dodge	925 93	52 14	3,635 41		5,585 33	83,047 57
Door	1,263 53	87 27	4,638 17	8,188 50	1,633 35	28,704 78
Douglas	1,161 74	265 09	9,985 58	3,882 16	585 00	59,412 33
Dunn	1,318 64	211 26	3,204 12	8,395 00	1,596 02	36,023 48
Eau Claire	1,712 65	54 56	2,956 86	12,957 47	5,138 46	47,855 96
Florence	108 21	156 42	768 61	749 00	297 60	5,204 93
Fond du Lac	1,765 48	139 85	4,063 95	1,320 00	2,523 34	83,640 50
Forest			382 40	6,324 67		13,462 97
Grant	1,509 51	40 69	3,973 65	13,437 57	7,774 47	79,649 38
Green	580 26	12 85	1,549 99	1,315 00	915 82	46,585 11
Green Lake	286 07		2,137 83		2,136 72	26,875 51
Iowa	401 11		1,163 34	12,858 50	2,980 42	52,795 88
Iron	221 16	80 56	2,960 04	2,368 23	2,224 16	12,639 35
Jackson	1,110 77	86 56	5,127 07	1,709 72	2,885 10	25,595 21
Jefferson	1,011 76	235 12	2,632 74		713 80	59,638 25
Juneau	1,062 50	72 14	7,196 11	2,058 16	4,242 26	32,171 00
Kenosha	757 47	189 11	5,456 72		320 00	41,426 12
Kewaunee	717 38		4,270 92	5,943 00	2,162 15	29,736 18
La Crosse	1,569 78	607 65	5,156 07		1,103 17	47,480 96
Lafayette	217 90		4,411 03	2,820 75	3,013 84	48,567 87
Langlade	264 74	162 90	3,772 16	3,106 50	1,367 48	22,648 25
Lincoln	631 17	145 41	4,563 83		512 71	21,107 01
Manitowoc	1,547 47	37 98	4,504 25	293 75	2,609 22	63,110 23
Marathon	1,909 21	129 26	5,224 81	5,743 50	6,830 33	63,059 09
Marinette	1,086 84	802 83	4,744 57	4,463 99	2,610 92	38,560 52
Marquette	317 80	48 55	2,979 58		533 28	13,420 35
Milwaukee	11,327 33	5,495 61	17,361 00	380 00	8,173 06	535,422 01
Monroe	1,163 87	147 70	2,355 54		5,070 39	34,500 25
Oconto	973 38	260 11	8,494 79	5,832 77	5,963 39	41,534 04
Oneida	649 26	223 41	2,971 78	5,964 24	150 00	19,590 64
Outagamie	1,244 24	182 63	3,063 89	107 00	6,675 35	66,407 17
Ozaukee	216 42	52 14	5,117 66		3,057 32	31,118 33

Valuation of Taxable Property, 1907.

APPENDIX B.—Statement of the valuation of the taxable property of the several counties of the state of Wisconsin for 1907—Continued.

COUNTIES.	SPECIAL CHARGES.					Grand total.
	Home for feeble minded.	Industrial school for boys.	Total charitable and penal.	Special loans.	School district loans.	
Pepin	216 42	32 14	2,136 54	.....	1,270 95	10,169 31
Pierce	624 05	78 69	4,313 90	.....	918 60	26,191 20
Polk	915 64	92 99	5,459 86	342 00	3,171 79	27,037 80
Portage	1,728 68	126 11	10,291 35	10,700 00	3,218 34	46,205 18
Price	331 13	61 85	2,128 98	.....	4,651 51	18,478 67
Racine	1,015 97	454 66	3,271 04	.....	3,390 88	70,823 75
Richland	649 26	62 71	1,251 94	1,893 33	3,274 14	27,492 91
Rock	1,672 94	437 96	5,228 74	.....	2,829 03	87,673 54
Rusk	780 91	98 83	2,604 38	2,073 00	2,538 31	15,598 79
St. Croix	1,420 30	149 49	3,252 89	.....	5,273 77	37,289 20
Sauk	1,106 69	128 84	3,028 95	.....	2,840 19	47,886 67
Sawyer	108 21	.....	771 61	5,175 00	.....	12,109 30
Shawano	1,149 37	52 14	5,560 70	2,809 00	7,273 30	40,554 51
Sheboygan	1,739 42	367 38	5,171 84	.....	4,821 72	72,889 67
Taylor	1,160 31	170 42	4,832 97	.....	3,898 08	21,762 55
Trempealeau ..	757 47	58 57	1,959 01	6,435 00	4,362 65	34,360 08
Vernon	1,833 90	.....	3,603 45	573 12	3,031 62	35,153 05
Vilas .....	.....	.....	1,225 91	622 50	.....	10,037 22
Walworth	904 89	101 71	2,517 24	2,915 75	3,616 50	63,461 19
Washburn	184 39	.....	1,618 73	3,339 50	3,055 13	14,890 39
Washington ...	849 66	25 71	2,334 84	.....	214 00	38,140 27
Waukesha	624 94	192 26	2,037 87	.....	.....	57,743 99
Waupaca	1,839 57	124 42	3,327 62	7,402 50	4,853 09	45,747 25
Waushara	324 63	15 71	3,040 21	828 00	5,469 05	26,561 83
Winnebago	2,455 59	801 07	6,271 15	1,250 00	952 67	79,227 50
Wood	1,268 52	136 27	5,547 58	2,994 00	2,812 79	38,370 27
Total	\$77,677 99	\$16,331 68	\$293,473 87	\$217,715 45	\$220,684 04	*\$3,390,089 28

* The grand total includes special charges for re-assessment under chapter 259, Laws of 1905, collected as follows: Rusk county, \$118.75; Marathon county, \$410.60; Richland county, \$667.57; Shawano county, \$332.00.

Abstract of Assessment Rolls, 1906.

APPENDIX C.—Certified abstract of the assessment rolls of the several counties in the state of Wisconsin, as returned to the secretary of State for the year 1906, under the provisions of section 1067 of the Wisconsin Statutes of 1898.

COUNTIES.	HORSES.			NEAT CATTLE.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Adams	4,539	\$266,316	\$58 69	14,325	\$224,355	\$15 66
Ashland	2,215	134,432	60 70	3,581	65,831	18 39
Barron	7,719	460,760	59 56	33,608	489,356	14 44
Bayfield	2,120	127,303	60 04	3,629	68,085	18 76
Brown	9,507	632,536	66 53	29,924	514,654	17 20
Buffalo	8,258	628,024	76 08	33,826	545,102	16 11
Burnett	2,615	115,195	44 05	11,478	124,525	10 84
Calumet	8,112	620,183	76 45	25,133	557,695	22 18
Chippewa	8,871	582,908	65 70	31,229	458,087	14 67
Clark	9,955	542,106	54 45	44,815	712,519	15 91
Columbia	13,313	899,898	67 60	43,702	815,442	18 66
Crawford	6,530	363,186	55 61	31,531	467,728	14 83
Dane	22,951	1,563,566	67 97	86,249	1,589,507	18 29
Dodge	15,672	981,695	62 64	61,564	1,175,504	17 46
Door	6,291	324,826	51 63	20,146	258,821	12 83
Douglas	1,831	86,579	47 28	2,869	50,550	17 00
Dunn	9,219	498,013	54 02	37,172	458,212	12 32
Eau Claire.....	8,514	557,000	65 42	23,115	351,671	15 18
Florence	559	26,475	47 36	974	16,375	16 80
Fond du Lac.....	15,870	1,015,378	63 93	52,333	1,060,932	20 27
Forest	702	41,025	58 44	704	13,674	19 42
Grant	20,062	1,167,916	58 34	80,572	1,554,705	19 27
Green	9,410	639,690	67 97	55,562	1,307,368	23 52
Green Lake	5,820	393,753	62 50	19,191	315,474	16 43
Iowa	11,444	670,808	58 61	67,655	1,482,728	21 91
Iron	600	32,807	54 63	1,147	21,991	19 20
Jackson	7,676	478,560	62 35	27,590	356,954	12 94
Jefferson	10,798	719,080	66 58	47,436	1,027,817	21 66
Juneau	6,297	333,008	52 88	20,467	273,709	13 37
Kenosha	6,078	428,465	70 49	20,647	449,931	21 30
Kewaunee	6,517	399,125	61 39	23,307	302,781	12 72
La Crosse	7,402	572,607	77 36	28,559	513,468	17 98
Lafayette	10,986	654,842	59 60	61,160	1,371,168	22 41
Langlade	3,315	180,038	54 33	9,200	121,436	13 19
Lincoln	2,907	162,993	56 17	7,177	107,622	14 98
Manitowoc	13,059	858,682	65 74	42,661	805,738	18 88
Marathon	9,443	430,471	45 50	39,889	435,586	10 92
Marinette	4,933	211,464	42 86	10,127	129,969	12 81
Marquette	4,321	295,536	68 39	15,761	240,499	15 25
Milwaukee	19,391	1,120,381	57 78	12,326	266,860	21 65
Monroe	10,282	597,639	58 12	43,215	654,116	15 13
Oconto	6,903	323,343	32 37	21,458	246,046	11 46
Oneida	1,488	77,995	52 41	2,187	40,496	18 51
Outagamie	11,063	768,905	69 86	39,626	754,669	19 04
Ozaukee	5,529	410,348	74 03	20,077	430,733	21 45

*Abstract of Assessment Rolls, 1906.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1906—Continued.*

COUNTIES.	HORSES.			NEAT CATTLE.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Pepin	2,761	159,553	57 42	8,860	103,345	11 65
Pierce	8,477	545,038	64 30	32,257	451,829	14 00
Polk	7,196	408,984	56 83	35,841	486,923	13 59
Portage	8,578	535,604	62 43	24,211	399,045	16 48
Price	2,249	127,863	56 85	5,982	86,984	14 53
Racine	7,080	536,030	75 71	22,115	516,800	23 33
Richland	7,455	393,245	52 74	39,984	600,867	15 02
Rock	15,586	903,417	57 96	51,990	1,035,171	19 91
Rusk	1,935	82,682	42 78	4,279	61,553	14 38
St. Croix	9,427	569,880	60 45	38,678	526,648	13 61
Sauk	12,295	810,110	65 91	51,253	944,005	18 42
Sawyer	779	36,059	46 28	1,436	20,680	14 40
Shawano	8,530	529,458	62 07	33,427	459,472	13 71
Sheboygan	12,596	841,485	66 80	46,649	1,156,620	24 79
Taylor	3,197	126,641	39 61	9,874	118,828	12 00
Trempealeau	10,988	739,004	67 25	43,938	647,791	14 74
Vernon	12,490	733,773	58 75	49,900	774,286	15 52
Vilas	734	34,395	46 85	434	8,110	18 68
Walworth	12,708	767,285	60 37	50,432	1,143,368	22 67
Washburn	1,908	69,177	36 25	4,595	52,057	11 34
Washington	10,083	653,033	64 77	31,976	608,387	19 02
Waukesha	12,089	583,542	48 27	34,717	641,622	18 48
Waupaca	10,990	707,374	64 37	39,479	656,201	16 62
Waushara	8,157	519,734	63 74	23,445	415,789	17 73
Winnebago	10,249	740,919	72 29	35,585	703,185	19 77
Wood	6,215	301,202	48 46	23,841	341,620	14 33
Total	565,849	\$34,821,487	\$61 05	2,054,582	\$36,134,675	\$17 61

Abstract of Assessment Rolls, 1906.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1906—Continued.*

COUNTIES.	MULES AND ASSES.			SHEEP AND LAMBS.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Adams	47	\$2,095	\$44 57	2,212	\$4,769	\$2 15
Ashland	4	75	18 75	1,192	1,789	1 50
Barron	70	4,330	61 85	12,727	28,956	2 28
Bayfield	7	195	27 85	1,222	2,697	2 20
Brown	15	1,101	73 40	1,859	4,842	2 60
Buffalo	31	1,350	43 54	15,214	44,280	2 91
Burnett	19	620	32 63	2,123	3,754	1 76
Calumet	19	1,620	85 26	3,276	10,402	3 18
Chippewa	20	665	33 25	5,949	13,862	2 33
Clark	36	1,415	39 30	9,287	23,289	2 50
Columbia	75	5,365	71 53	24,712	75,305	3 05
Crawford	68	3,184	46 82	8,754	24,494	2 79
Dane	86	4,290	49 88	24,221	64,537	2 65
Dodge	45	1,840	40 88	11,460	27,036	2 35
Door	29	1,405	48 41	4,976	9,950	1 99
Douglas	12	390	32 50	418	696	1 66
Dunn	44	1,395	31 70	13,727	27,979	2 04
Eau Claire	123	1,896	15 42	4,129	12,780	3 09
Florence				185	478	2 60
Fond du Lac	42	1,720	40 95	23,939	62,170	2 59
Forest	8	375	46 87	57	121	2 12
Grant	229	14,260	62 24	23,416	84,735	3 61
Green	50	3,195	63 90	8,102	29,718	3 66
Green Lake	19	755	39 73	15,226	27,443	1 80
Iowa	29	1,470	50 69	12,373	41,505	3 35
Iron	4	200	50 00	174	630	3 62
Jackson	32	1,165	36 41	6,546	17,464	2 67
Jefferson	34	1,885	55 44	4,596	10,724	2 33
Juneau	45	1,740	38 66	8,905	20,782	2 33
Kenosha	42	2,340	55 70	8,647	25,818	2 98
Kewaunee	4	115	28 75	5,316	11,143	2 09
La Crosse	46	4,400	91 80	5,965	17,188	2 88
Lafayette	86	5,095	59 24	14,888	59,419	3 99
Langlade	31	1,190	38 35	2,059	4,175	2 03
Lincoln	3	125	41 66	2,556	5,718	2 24
Manitowoc	23	1,290	56 08	6,274	17,006	2 71
Marathon	31	1,220	39 50	14,127	20,121	1 42
Marinette	45	1,832	47 14	1,210	2,155	1 73
Marquette	30	1,600	53 33	6,563	14,568	2 21
Milwaukee	38	1,285	33 82	313	969	3 10
Monroe	62	2,485	40 08	13,299	36,580	2 75
Oconto	11	595	54 09	3,258	6,225	1 91
Oneida	8	305	38 12	179	325	1 80
Outagamie	77	5,790	75 19	7,447	22,887	3 07
Ozaukee	17	835	49 11	531	1,753	3 30

Abstract of Assessment Rolls, 1906.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1906—Continued.*

COUNTIES.	MULES AND ASSES.			SHEEP AND LAMBS.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Pepin	12	460	38 33	3,760	7,520	2 00
Pierce	23	1,615	70 22	21,848	53,770	2 46
Polk	22	835	37 95	6,901	16,588	2 40
Portage	39	1,375	35 25	4,025	8,434	2 09
Price	27	1,065	39 44	784	1,765	2 25
Racine	17	1,065	62 65	6,530	16,401	2 52
Richland	98	4,390	44 79	25,991	67,475	2 59
Rock	81	3,690	45 55	18,471	57,389	3 10
Rusk	16	540	33 75	997	2,096	2 10
St. Croix	38	1,930	50 78	15,329	45,293	2 97
Sauk	67	4,175	62 31	16,904	43,041	2 54
Sawyer	8	225	28 12	160	274	1 62
Shawano	31	1,885	60 80	11,763	26,165	2 22
Sheboygan	67	3,905	58 13	2,878	8,604	2 98
Taylor	29	875	30 12	1,333	2,338	1 79
Trempealeau	55	3,335	60 63	23,578	62,155	2 63
Vernon	143	8,348	58 38	29,964	93,717	3 13
Vilas	2	40	20 00	61	135	2 21
Walworth	54	2,365	43 79	15,771	42,587	2 70
Washburn	34	1,300	38 24	1,054	2,234	2 12
Washington	58	2,190	37 75	6,419	19,636	3 05
Waukesha	52	2,375	45 67	19,365	40,516	2 09
Waupaca	33	1,510	45 76	8,609	21,646	2 51
Waushara	40	2,240	56 00	4,515	9,487	2 10
Winnebago	17	1,350	79 41	9,161	25,559	2 77
Wood	18	715	39 72	3,421	6,443	1 83
Total	2,877	\$144,296	\$50 15	603,210	\$1,604,625	\$2 66

Abstract of Assessment Rolls, 1906.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1906—Continued.*

COUNTIES.	SWINE.			WAGONS, CARRIAGES AND SLEIGHS.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Adams	2,981	\$20,144	\$6 75	2,071	\$27,666	\$13 35
Ashland	724	2,802	3 85	1,784	44,461	24 92
Barron	4,012	19,437	4 84	4,533	58,300	12 85
Bayfield	438	2,278	5 20	1,035	18,351	17 73
Brown	4,432	19,660	4 43	7,264	157,508	21 68
Buffalo	14,044	87,292	6 21	2,952	47,624	16 13
Burnett	1,381	5,929	4 29	1,464	14,466	10 03
Calumet	5,425	31,365	5 77	7,075	111,274	15 72
Chippewa	5,893	28,707	4 87	4,669	74,520	15 96
Clark	6,419	32,190	5 01	8,034	101,625	12 65
Columbia	20,397	162,658	7 97	6,504	125,713	19 33
Crawford	9,185	63,987	6 96	2,684	38,581	14 74
Dane	37,859	272,885	7 20	11,145	226,331	21 21
Dodge	17,346	102,441	5 96	10,036	169,327	15 87
Door	3,852	12,354	3 20	4,857	64,297	13 23
Douglas	153	513	3 35	338	19,870	23 71
Dunn	10,369	52,228	5 03	4,270	52,573	12 31
Eau Claire	5,566	33,571	6 03	5,206	102,396	19 66
Florence	29	207	7 13	345	4,800	13 98
Fond du Lac	14,513	85,506	5 89	12,005	229,572	19 00
Forest	105	648	6 17	488	9,746	19 97
Grant	46,154	327,060	7 08	9,333	172,003	18 50
Green	24,694	155,920	6 31	4,909	79,266	16 14
Green Lake	7,604	45,454	5 97	3,144	63,282	20 12
Iowa	17,664	121,165	7 42	5,184	91,735	17 72
Iron	136	897	6 59	336	6,659	19 82
Jackson	7,476	46,292	6 17	4,572	54,943	12 02
Jefferson	12,224	95,142	7 77	6,683	143,683	21 47
Juneau	4,321	26,386	5 58	2,337	36,244	15 51
Kenosha	4,623	35,295	8 35	3,203	73,364	23 02
Kewaunee	5,340	17,453	3 26	5,876	69,460	11 82
La Crosse	9,250	62,021	6 71	4,347	107,768	24 79
Lafayette	28,233	231,988	8 21	5,042	84,232	16 70
Langlade	1,631	6,290	3 74	2,317	36,542	15 90
Lincoln	970	4,295	4 43	2,162	33,364	17 74
Manitowoc	3,661	41,319	4 77	11,537	194,783	16 88
Marathon	5,906	16,302	2 85	6,282	89,702	14 25
Marquette	2,200	7,369	3 34	3,660	62,065	16 95
Marquette	3,585	21,510	6 00	1,549	25,654	16 69
Milwaukee	2,246	11,425	5 08	16,664	769,784	46 19
Monroe	9,245	57,836	6 26	4,782	75,012	15 68
Oconto	9,569	13,436	1 40	3,706	48,527	13 09
Oneida	289	1,375	4 75	983	18,669	19 09
Outagamie	10,973	59,705	5 44	8,117	162,675	20 04
Ozaukee	3,811	20,928	5 49	4,333	94,323	21 63

*Abstract of Assessment Rolls, 1906.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1906—Continued.*

COUNTIES.	SWINE.			WAGONS, CARRIAGES AND SLEIGHS.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Pepin	3,809	21,563	5 66	1,407	17,303	12 29
Pierce	6,424	40,326	6 27	4,141	56,943	13 75
Polk	4,100	23,850	5 82	3,823	60,920	15 94
Portage	4,863	23,005	5 75	9,872	89,772	9 09
Price	503	2,374	4 71	1,870	23,032	12 31
Racine	5,997	39,479	6 58	4,387	93,273	21 21
Richland	17,732	67,364	3 80	2,633	41,435	15 73
Rock	26,022	221,932	8 52	8,099	167,794	20 71
Rusk	509	2,074	4 07	857	10,225	11 93
St. Croix	6,184	35,213	5 69	4,373	66,464	15 19
Sauk	19,039	134,059	7 04	6,392	126,844	19 84
Sawyer	199	775	3 89	386	5,604	14 51
Shawano	8,571	31,639	3 69	5,133	64,380	12 58
Sheboygan	10,311	59,010	5 72	11,126	184,789	16 60
Taylor	1,058	3,321	3 61	3,078	23,495	7 63
Trempealeau	8,365	60,046	7 17	5,578	79,432	14 24
Vernon	11,870	76,231	6 42	6,003	89,618	14 93
Vilas	111	518	4 67	281	3,585	12 75
Walworth	15,922	150,612	7 93	5,469	133,420	24 40
Washburn	733	2,938	4 00	992	9,330	9 45
Washington	9,224	55,150	5 97	8,421	152,942	18 16
Waukesha	7,763	49,478	6 37	7,399	110,235	14 87
Waupaca	6,501	41,172	6 33	6,915	119,513	17 28
Wausara	5,443	35,206	6 43	3,333	71,113	21 00
Winnebago	8,794	64,244	7 30	6,167	178,375	23 92
Wood	2,679	12,053	4 50	1,591	58,062	36 50
Total	583,193	\$3,733,897	\$6 34	340,203	\$6,346,933	\$18 65

*Abstract of Assessment Rolls, 1906.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1906—Continued.*

COUNTIES.	WATCHES.			COUNTIES.	WATCHES.		
	Num-ber.	Value.	Aver-age value.		Num-ber.	Value.	Aver-age value
Adams				Manitowoc	25	530	21 20
Ashland	5	\$310	\$42 00	Marathon	65	2,830	43 50
Barron				Marquette	9	500	55 55
Bayfield	1	100	100 00	Marquette	4	140	35 00
Brown	64	3,410	53 28	Milwaukee	306	14,750	48 20
Buffalo	4	85	21 25	Monroe	7	307	43 88
Burnett	1	10	10 00	Oconto	11	460	41 81
Calumet	1	75	75 00	Oneida	2	120	60 00
Chippewa	26	1,056	40 61	Outagamie	11	260	23 63
Clark	3	210	70 00	Ozaukee	12	530	44 16
Columbia	95	1,810	19 05	Pepin	14	155	11 07
Crawford	1	20	20 00	Pierce	6	100	16 67
Dane	34	1,865	54 85	Polk	7	305	43 57
Dodge	5	225	45 00	Portage	19	920	48 42
Door	1	75	75 00	Price	2	20	10 00
Douglas	2	210	105 00	Racine	6	450	75 00
Dunn	7	370	52 86	Richland			
Èau Claire	39	1,870	47 94	Rock	16	750	46 47
Florence				Rusk	1	100	100 00
Fond du Lac	46	2,760	60 00	St. Croix	10	500	50 00
Forest	2	50	25 00	Sauk	14	585	41 78
Grant	10	475	47 50	Sawyer			
Green	49	633	12 91	Shawano	1	15	15 00
Green Lake				Sheboygan			
Iowa	17	515	30 29	Taylor	2	60	30 00
Iron				Trempealeau	2	100	50 00
Jackson	5	180	36 00	Vernon	7	180	25 71
Jefferson	12	630	52 50	Vilas	15	75	5 00
Juneau	3	40	13 33	Walworth	13	630	48 46
Kenosha	32	1,540	48 12	Washburn			
Kewaunee	4	70	17 50	Washington	5	186	37 20
La Crosse	77	4,690	60 91	Waukesha	21	1,055	50 23
Lafayette	7	400	57 14	Waupaca	20	645	32 25
Langlade	5	80	16 00	Waushara	6	525	87 50
Lincoln				Winnebago	91	5,125	56 32
				Wood	22	897	40 77
				Total	1,310	\$57,469	\$43 86

Abstract of Assessment Rolls, 1906.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1906—Continued.*

COUNTIES.	PIANOS.			ORGANS AND MELODEONS.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Adams	34	\$4,040	\$118 82	2	\$55	\$27 50
Ashland	932	84,737	90 92	120	2,505	20 87
Barron	289	29,550	102 19	18	365	20 28
Bayfield	203	19,155	92 08	2	50	25 00
Brown	1,167	161,610	138 48	159	10,065	63 30
Buffalo	121	12,320	101 81	19	305	16 00
Burnett	30	2,675	89 16	1	15	15 00
Calumet	235	30,205	128 95	157	3,353	21 35
Chippewa	366	29,850	81 55	60	966	16 10
Clark	300	32,850	109 50	98	2,320	23 67
Columbia	849	86,175	101 50	153	2,936	19 20
Crawford	141	12,510	89 22	44	855	19 43
Dane	397	34,160	86 00	35	955	27 28
Dodge	681	52,021	76 36	113	2,060	18 23
Door	195	18,010	92 35	8	172	21 50
Douglas	894	51,670	57 79	2	10	5 00
Dunn	242	18,770	77 56	3	445	148 33
Eau Claire	458	55,075	120 25	18	525	29 16
Florence	32	2,700	84 29	10	245	24 50
Fond du Lac	1,377	169,960	123 43	59	2,285	38 73
Forest	20	2,190	109 50	8	920	115 00
Grant	764	79,585	104 19	140	3,582	25 58
Green	414	38,455	92 88	41	660	16 09
Green Lake	200	16,690	83 45	14	440	31 33
Iowa	361	33,775	93 55	196	4,520	23 06
Iron	30	1,800	60 00	.....	.....	.....
Jackson	148	17,322	117 04	37	1,730	19 89
Jefferson	954	114,200	119 07	415	3,920	21 49
Juneau	274	30,149	110 03	46	1,120	24 35
Kenosha	217	20,640	95 11	3	135	45 00
Kewaunee	137	14,100	102 91	22	420	19 09
La Crosse	985	96,385	97 85	31	1,144	18 75
Lafayette	267	25,430	95 24	62	570	17 81
Langlade	253	24,695	97 61	103	2,300	22 33
Lincoln	369	39,135	106 05	11	235	21 36
Manitowoc	623	66,535	106 79	103	2,000	18 51
Marathon	637	53,407	83 86	23	1,180	51 25
Marquette	365	35,030	95 97	21	295	14 04
Marquette	110	11,500	104 50	.....	.....	.....
Menominee	3,363	463,675	120 03	13	383	29 85
Monroe	306	33,720	110 19	48	1,115	23 23
Oconto	148	14,075	95 10	29	805	27 74
Oneida	177	18,750	105 93	6	175	29 16
Outagamie	844	107,570	127 37	150	2,362	19 08
Ozaukee	213	24,200	113 61	121	2,655	21 94

Abstract of Assessment Rolls, 1906.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1906—Continued.*

COUNTIES.	PIANOS.			ORGANS AND MELODEONS.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Pepin	52	4,565	87 21	2	60	30 00
Pierce	188	17,110	91 01	23	527	23 95
Polk	119	12,490	104 96	18	330	18 33
Portage	321	31,730	98 84	32	635	21 40
Price	115	12,990	112 95	16	530	33 12
Racine	317	31,175	98 25	47	860	18 50
Richland	210	18,395	87 59	9	215	23 83
Rock	1,467	138,186	94 19			
Rusk	59	5,970	101 10	1	20	20 00
St. Croix	410	37,735	92 03	36	420	11 66
Sauk	714	71,285	99 83	224	5,705	25 47
Sawyer	88	5,780	65 68	6	205	34 16
Shawano	186	19,660	105 69	27	630	23 33
Sheboygan	1,054	117,295	111 28	180	3,535	19 63
Taylor	57	4,195	73 59	6	150	25 00
Trempealeau	265	27,470	103 66	142	4,053	28 54
Vernon	182	23,935	131 51	91	1,530	16 81
Vilas	18	880	48 88			
Walworth	729	67,610	92 74	22	1,229	55 90
Washburn	85	7,510	88 38	23	410	14 64
Washington	483	49,085	101 52	376	6,915	18 68
Waukesha	734	47,779	65 09	84	963	11 46
Waupaca	431	46,065	106 86	149	3,163	21 23
Waushara	155	17,305	111 64	120	2,322	19 35
Winnebago	304	79,850	99 32	59	972	16 47
Wood	582	56,190	96 55	23	610	26 52
Total	31,452	\$3,243,246	\$103 11	4,493	\$104,698	\$23 50

Abstract of Assessment Rolls, 1906.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1906—Continued.*

COUNTIES.	BANK STOCK.	MERCHANTS' AND MANUFACTURERS' STOCK.	Moneys, credits and other securities.	Leaf tobacco.	Logs, timber, lumber, ties, poles and posts
	Value.	Value.			
Adams		\$31,500	\$30,385		\$9,957
Ashland	\$229,500	1,560,191	8,695	\$4,375	169,755
Barron	136,724	560,966	55,133		545,671
Bayfield	96,694	598,960	73,650	400	741,345
Brown	779,560	1,939,961	196,900	4,610	148,875
Buffalo	45,500	256,895	123,520	312	7,000
Burnett	22,500	73,183	11,323		12,272
Calumet	163,604	449,236	122,571		19,015
Chippewa	462,390	914,996	135,815	1,810	763,043
Clark	202,437	577,397	43,253	285	219,139
Columbia	323,300	934,476	591,350	33,250	3,364
Crawford	61,950	243,973	64,125	30,099	14,099
Dane	993,503	1,822,153	817,561	340,339	22,300
Dodge	326,690	905,445	217,927	580	13,350
Door	56,500	233,044	9,282	340	5,430
Douglas	212,250	1,008,730		2,190	421,750
Dunn	152,365	381,672	94,213	470	90,819
Eau Claire	373,135	1,114,293	156,076		251,332
Florence	7,500	36,360			19,053
Fond du Lac	931,579	1,870,380	679,725	1,400	26,600
Forest	20,000	83,693			240,725
Grant	321,134	999,141	733,420	8,260	13,497
Green	610,001	631,335	721,390	15,930	7,300
Green Lake	221,600	325,230	95,425		6,000
Iowa	231,550	487,305	219,910		6,385
Iron	3,000	56,715		100	91,586
Jackson	84,137	266,682	63,025	50	19,031
Jefferson	578,156	1,335,155	182,400	43,560	13,300
Juneau	149,038	352,691	85,913	50	4,117
Kenosna	132,500	3,096,331	1,246,919	1,145	
Kewaunee	60,250	265,032	16,350		11,205
La Crosse	1,057,731	2,274,356	1,402,669	60,095	2,386
Lafayette	232,000	456,326	258,162		2,166
Langlade	117,000	363,129	5,250	275	295,066
Lincoln	226,000	599,940	5,575	350	1,168,080
Manitowoc	224,440	1,274,468	46,530	1,405	33,385
Marathon	425,550	673,215	104,570	2,255	943,623
Marinette	319,031	505,881		1,250	1,413,683
Marquette	34,970	171,433	24,700		150
Milwaukee	7,477,530	13,255,303	5,160,710	134,250	18,225
Monroe	136,245	638,794	312,351	164,301	31,616
Oconto	114,995	336,905	13,205	575	730,566
Oneida	101,500	249,793	95		521,364
Outagamie	965,335	1,390,695	67,967		114,335
Ozaukee	52,000	405,050	147,015	935	26,600

*Abstract of Assessment Rolls, 1906.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1906—Continued.*

COUNTIES.	BANK STOCK.	MERCHANTS' AND MANU-FACTURERS' STOCK.	Moneys, credits and other securities.	Leaf tobacco.	Logs, timber, lumber, ties, poles and posts.
	Value.	Value.			
Pepin	45,900	125,605	4,625		3,223
Pierce	116,089	466,078	108,594	50	33,789
Polk	113,725	332,102	59,487		90,270
Portage	182,337	642,258	77,892	237	31,451
Price	63,250	285,183	4,932		344,541
Racine	725,410	1,519,650	443,545		
Richland	37,650	316,259	138,026	13,482	102,737
Rock	789,058	1,647,466	387,922	604,864	
Rusk	42,390	153,906	1,350	50	182,155
St. Croix	315,961	484,772	49,687		83,700
Sauk	280,750	840,710	230,776		15,401
Sawyer	7,000	67,226			219,610
Shawano	125,875	456,133	11,688		206,030
Sheboygan	783,110	2,637,145	440,406		25,096
Taylor	83,708	217,536		870	344,481
Trempealeau	199,275	438,129	122,698	5,140	815
Vernon	107,673	490,373	281,217	115,509	34,476
Vilas	3,000	24,945			235,442
Walworth	454,975	801,066	899,597	1,009	100
Washburn	40,042	100,303	5,035	400	17,440
Washington	130,071	540,335	309,080	756	5,378
Waukesha	374,150	464,820	198,815		7,485
Waupaca	291,325	963,475	165,911	1,350	27,677
Waushara	115,900	442,548	82,944		13,381
Winnebago	1,575,350	2,584,449	592,793		73,400
Wood	332,379	691,365	25,200	287	261,432
Total	\$26,861,897	\$68,795,311	\$18,951,890	\$1,609,242	\$11,651,835

*Abstract of Assessment Rolls, 1906.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1906—Continued.*

COUNTIES.	Steam and other vessels.	Bicycles.	Real and personal property and franchises not taxable under Ch. 254, Laws of 1899.	All other personal property.	Total value of all personal property.
Adams	\$1,914			\$99,412	\$722,608
Ashland	14,120		\$404,000	304,915	3,032,453
Barron	9,685	\$505		233,003	2,628,741
Bayfield	20,160		110,200	117,461	1,996,084
Brown	84,515		37,000	654,416	5,351,163
Buffalo	16,650		2,050	127,972	1,951,281
Burnett	2,740		279	60,236	448,777
Calumet	650	5	5,000	339,536	2,465,789
Chippewa	5,655	20	203,480	263,912	3,946,742
Clark	6,410	28	2,900	348,411	2,843,789
Columbia	11,650	10	4,500	443,784	4,525,986
Crawford	2,880	35	3,300	132,040	1,526,952
Dane	8,560	95	442,500	1,185,377	9,397,434
Dodge	1,945		117,000	352,120	4,447,406
Door	22,378		100	289,957	1,306,941
Douglas	12,445		300,000	778,655	2,946,148
Dunn			68,425	229,872	2,127,826
Eau Claire	2,240		325,800	375,969	3,721,784
Florence	1,645			6,490	123,428
Fond du Lac	11,450		80,700	639,986	6,881,713
Forest	1,235			58,451	472,858
Grant	4,757		200	523,676	6,013,476
Green	2,100		58,000	216,531	4,518,352
Green Lake	18,470		45,000	170,441	1,715,457
Iowa	2,325		14,500	234,152	3,655,508
Iron				130,595	346,980
Jackson	2,970			282,196	1,697,721
Jefferson	3,440		54,250	404,059	4,741,436
Juneau	3,575		17,100	119,623	1,406,485
Kenosha	3,900		180,000	333,294	6,082,317
Kewaunee	5,900			243,922	1,417,326
La Crosse	15,100		665,500	526,355	7,383,863
Lafayette	77,400			243,728	3,699,926
Langlade	2,760		100,000	61,029	1,326,555
Lincoln	3,900		210,000	170,784	2,743,116
Manitowoc	19,550		189,000	640,964	4,417,525
Marathon	2,920	12		330,459	3,533,983
Marinette	34,700	150	700	175,204	2,901,928
Marquette	4,905			79,123	926,288
Milwaukee	420,407		5,235,525	7,969,954	47,321,976
Monroe	20,425	5	4,900	280,597	3,098,594
Oconto	3,100	90	99,000	123,172	2,136,120
Oneida	8,268			99,164	1,133,394
Outagamie	7,475		359,800	402,615	5,193,795
Ozaukee	8,500		11,500	270,289	1,908,744

*Abstract of Assessment Rolls, 1906.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1906—Continued.*

COUNTIES.	Steam and other vessels.	Bicycles.	Real and personal property and franchises not taxable under Ch. 354, Laws of 1899.	All other personal property.	Total value of all personal property.
Pepin	3,900		5,200	65,037	568,014
Pierce	9,325		6,800	197,714	2,105,697
Polk	4,035		40,055	240,087	1,893,936
Portage	6,130	35	136,500	274,145	2,440,555
Price	1,210		6,500	136,430	1,038,674
Racine	13,425		712,500	1,918,557	6,508,630
Richland	7,805		3,240	126,657	1,989,232
Rock	4,905		807,810	498,366	7,268,710
Rusk	4,825	60		58,544	608,540
St. Croix	9,530		508,200	243,660	2,979,593
Sauk	880		75,000	426,491	4,009,817
Sawyer	12,307			29,570	405,815
Shawano	17,686		15,650	273,611	2,239,947
Sheboygan	47,490		3,000	1,108,753	7,420,243
Taylor	500			79,587	1,007,145
Trempealeau				267,338	2,656,326
Vernon	3,475		12,500	251,132	3,037,973
Vilas	11,775			40,280	363,180
Walworth	167,812	75	115,150	427,017	5,175,899
Washburn	2,615		1,895	47,881	300,617
Washington	300		5,750	441,262	2,980,456
Waukesha	15,527		89,670	276,748	2,904,780
Waupaca	11,704	100	5,000	333,812	3,397,643
Waushara	2,975	5		256,505	1,987,979
Winnebago	62,605		695,000	502,514	7,885,620
Wood	1,915		36,500	273,556	2,405,426
Total	\$1,340,930	\$1,230	\$12,643,129	\$29,873,960	\$257,970,800

*Abstract of Assessment Rolls, 1906.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1906—Continued.*

Counties.	No. of acres.	Average value per acre.	Value thereof exclusive of buildings.	Value of buildings as "improvements."	Total value of land and improvements.
Adams	424,436	\$8 43	\$2,869,087	\$709,811	\$3,578,898
Ashland	549,403	5 75	2,796,714	356,982	3,153,696
Barron	555,773	12 63	5,883,016	1,140,121	7,023,137
Bayfield	887,422	5 68	4,364,175	680,911	5,045,086
Brown	295,408	38 22	8,786,837	2,504,833	11,291,720
Buffalo	462,042	16 21	6,145,229	1,345,766	7,490,995
Burnett	515,249	4 33	1,771,148	235,927	2,007,075
Calumet	200,707	70 20	11,066,075	3,024,072	14,090,147
Chippewa	655,848	13 08	7,471,392	1,109,225	8,580,617
Clark	708,331	18 76	11,965,811	2,441,624	14,407,435
Columbia	489,467	38 78	15,568,046	3,412,661	18,980,707
Crawford	365,387	12 33	3,767,751	739,815	4,507,566
Dane	754,502	45 26	28,801,150	5,850,780	34,151,930
Dodge	553,647	58 75	26,779,061	5,749,019	32,528,140
Door	302,787	15 09	3,575,059	993,370	4,568,429
Douglas	748,736	7 95	4,229,237	1,728,090	5,957,327
Dunn	341,388	11 33	5,094,226	1,310,392	6,404,618
Eau Claire	397,975	15 21	4,769,982	1,280,647	6,050,629
Florence	306,082	5 49	1,642,278	37,880	1,680,108
Fond du Lac	405,774	65 54	22,274,440	4,323,535	26,597,975
Forest	615,918	5 77	3,323,648	231,995	3,555,643
Grant	699,623	31 82	19,442,788	2,800,990	22,243,778
Green	364,683	41 40	12,679,214	2,412,918	15,092,132
Green Lake	222,608	35 56	6,434,491	1,481,959	7,916,450
Iowa	481,227	28 95	12,082,594	1,855,086	13,937,630
Iron	455,851	4 60	2,004,737	95,075	2,099,812
Jackson	609,492	11 17	5,554,656	1,251,374	6,806,030
Jefferson	335,422	56 53	15,180,906	3,781,697	18,962,603
Juneau	495,380	12 46	5,153,958	1,020,781	6,174,739
Kenosha	109,377	57 78	7,721,838	2,066,415	9,787,303
Kewaunee	217,100	30 54	5,004,359	1,627,630	6,631,989
La Crosse	292,833	24 15	5,352,564	1,713,955	7,071,519
Lafayette	397,260	40 23	14,209,785	1,774,495	15,984,280
Langlade	544,705	11 05	5,669,990	343,935	6,013,975
Lincoln	551,322	8 09	4,181,630	283,640	4,465,270
Manitowoc	373,274	50 40	14,096,621	4,728,955	18,825,576
Marathon	1,001,654	11 38	9,714,171	1,670,009	11,384,180
Marinette	888,289	6 33	4,892,411	744,770	5,637,181
Marquette	285,977	14 53	3,242,204	924,151	4,166,355
Milwaukee	127,095	19 43	17,567,492	6,634,785	24,202,277
Monroe	562,557	17 09	7,508,670	2,105,457	9,614,127
Oconto	608,233	10 53	5,621,937	783,631	6,407,568
Oneida	280,619	9 99	2,693,033	111,896	2,804,929
Outagamie	362,933	48 42	12,874,637	4,704,470	17,579,107
Ozaukee	146,251	76 81	8,369,652	2,366,155	11,285,307

Abstract of Assessment Rolls, 1906.

APPENDIX C.—Certified abstract of the assessment rolls of the several counties in the state, for 1906—Continued.

Counties.	No. of acres.	Average value per acre.	Value thereof exclusive of buildings.	Value of buildings as "improvements."	Total value of land and improvements.
Pepin	157,512	13 49	1,664,621	460,765	2,125,386
Pierce	365,960	20 34	6,374,300	1,068,256	7,443,056
Polk	574,241	10 12	4,841,706	970,745	5,812,451
Portage	516,981	13 80	5,209,546	1,926,815	7,136,361
Price	775,609	6 31	4,373,145	535,267	4,898,412
Racine	206,210	54 86	8,986,730	2,326,445	11,313,175
Richland	381,422	16 62	4,866,683	1,475,418	6,342,101
Rock	444,350	50 28	18,137,171	4,206,475	22,343,646
Rusk	593,473	6 23	3,577,008	121,770	3,698,778
St. Croix	459,879	20 59	7,704,941	1,764,045	9,468,986
Sauk	509,432	28 08	10,805,925	3,496,010	14,301,935
Sawyer	820,435	4 63	3,727,196	72,890	3,800,086
Shawano	551,621	15 33	6,691,888	1,767,325	8,458,713
Sheboygan	320,120	62 20	15,468,862	4,440,120	19,908,982
Taylor	608,874	7 52	4,190,078	381,284	4,571,312
Trempealeau	471,696	17 95	6,470,684	1,995,255	8,465,939
Vernon	513,956	20 36	3,808,085	1,916,466	10,724,551
Vilas	529,545	4 41	2,269,326	68,624	2,337,950
Walworth	346,873	60 92	15,701,924	5,432,886	21,134,810
Washburn	470,684	5 04	2,275,308	98,544	2,373,852
Washington	271,201	64 46	13,987,613	3,487,093	17,474,706
Waukesha	344,327	45 65	11,480,969	4,238,460	15,719,429
Waupaca	470,999	24 10	8,713,611	2,639,294	11,357,905
Waushara	398,930	18 53	5,471,140	1,624,701	7,095,841
Winnebago	269,682	59 20	13,128,141	2,328,210	15,956,351
Wood	496,683	14 51	7,206,920	62,050	7,269,570
Total	33,040,263	\$22 04	\$592,336,821	\$136,199,553	\$728,536,379

Abstract of Assessment Rolls, 1906.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1906—Continued.*

Counties.	Value of lots exclusive of buildings.	Value of buildings as "improvements."	Total value of lots and improvements.	Real estate, total value.	Total value of all property.
Adams	\$17,553	\$46,745	\$64,298	\$3,643,196	\$4,365,804
Ashland	2,643,559	2,398,589	5,042,148	8,195,844	11,228,277
Barron	496,701	1,135,064	1,631,765	8,654,902	11,283,649
Bayfield	355,946	796,571	1,152,517	6,107,603	8,193,687
Brown	5,087,436	6,594,367	11,681,803	22,973,523	28,324,686
Buffalo	288,751	730,930	1,019,681	8,510,676	10,461,957
Burnett	34,166	85,250	119,416	2,126,491	2,575,268
Calumet	383,740	1,179,697	1,563,435	15,653,582	18,119,371
Chippewa	1,048,199	2,621,185	3,669,384	12,250,001	16,196,743
Clark	*581,457	1,620,281	2,201,738	16,613,173	19,481,962
Columbia	2,383,554	3,945,044	6,328,598	25,309,305	29,837,291
Crawford	322,760	826,339	1,149,099	5,656,665	7,183,617
Dane	13,815,382	12,032,950	25,848,332	60,000,262	69,397,746
Dodge	2,433,257	4,115,108	6,548,365	39,076,505	43,523,911
Door	584,497	882,260	1,466,757	6,035,186	7,342,127
Douglas	6,943,309	2,864,909	9,808,218	15,765,545	18,711,693
Dunn	515,025	882,582	1,397,607	7,802,225	9,900,051
Eau Claire	2,225,327	4,241,749	6,467,076	12,517,705	16,239,489
Florence	38,325	90,590	129,415	1,809,523	1,932,951
Fond du Lac	11,493,446	2,367,585	13,861,031	40,459,006	47,340,719
Forest	118,844	164,017	282,861	3,888,504	4,311,362
Grant	2,012,813	3,688,207	5,701,020	27,944,798	23,978,254
Green	1,399,790	2,297,034	3,696,824	18,788,956	23,507,308
Green Lake	912,955	1,322,995	2,235,950	10,152,400	11,867,857
Iowa	*815,134	1,732,954	2,548,088	16,485,768	20,141,276
Iron	74,518	178,090	252,608	2,352,420	2,699,420
Jackson	273,953	753,603	1,027,556	7,838,486	9,536,207
Jefferson	2,186,242	5,071,364	7,257,606	26,200,209	30,941,645
Juneau	630,348	1,269,679	1,900,027	8,074,766	9,481,251
Kenosha	4,186,880	6,552,585	10,739,465	20,527,268	26,559,585
Kewaunee	501,655	724,725	1,226,380	7,858,369	9,275,695
La Crosse	5,988,839	7,864,941	13,853,770	20,925,289	28,309,152
Lafayette	792,918	1,398,130	2,191,048	18,175,328	21,875,254
Langlade	833,752	1,524,090	2,357,842	8,376,817	9,703,372
Lincoln	*652,215	1,625,055	2,277,270	6,742,540	9,485,656
Manitowoc	4,285,035	4,753,515	9,038,550	27,864,126	32,281,651
Marathon	1,779,790	2,713,393	4,493,183	15,877,363	19,411,351
Marquette	1,544,631	2,847,705	4,392,336	10,029,517	12,931,445
Marquette	278,965	608,925	887,890	5,054,245	5,980,533
Milwaukee	95,793,198	74,162,965	169,956,163	194,158,440	241,480,416
Monroe	1,099,233	2,460,374	3,559,607	13,173,734	16,272,328
Oconto	617,366	1,497,215	2,114,583	8,522,149	10,658,271
Ontonagon	348,832	1,232,204	1,581,036	4,435,965	5,574,359
Oneida	5,085,037	7,637,932	12,722,969	30,302,126	35,495,921
Outagamie	945,425	1,584,950	2,530,375	13,766,182	15,674,926
Ozaukee					

Abstract of Assessment Rolls, 1906.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1906—Continued.*

Counties.	Value of lots exclusive of buildings.	Value of buildings as "improvements."	Total value of lots and improvements.	Real estate, total value.	Total value of all property.
Pepin	153,557	364,700	518,257	2,643,643	3,211,657
Pierce	447,714	1,076,704	1,524,418	8,967,474	11,073,171
Polk	235,320	551,065	786,385	6,593,836	8,489,772
Portage	898,106	1,981,046	2,879,152	9,995,513	12,442,068
Price	225,026	494,655	719,681	5,618,093	6,716,767
Racine	6,419,560	10,778,645	17,198,205	28,511,380	35,080,000
Richland	847,543	842,961	1,690,504	8,032,605	10,021,837
Rock	6,303,743	9,947,415	16,251,158	38,594,804	45,863,514
Rusk	174,444	494,823	669,267	4,368,045	4,976,585
St. Croix	646,378	1,565,355	2,211,733	11,680,719	14,660,312
Sauk	1,530,813	2,903,605	4,434,418	18,736,353	22,746,170
Sawyer	52,586	124,530	177,116	3,977,202	4,383,017
Shawano	599,438	1,085,584	1,685,022	10,143,735	12,383,632
Sheboygan	5,605,510	7,148,480	12,753,990	32,662,972	40,083,215
Taylor	255,341	453,713	709,054	5,280,366	6,287,511
Trempealeau	398,599	1,001,867	1,400,466	9,836,405	12,523,241
Vernon	667,234	1,177,566	1,844,800	12,569,351	15,667,324
Vilas	25,000	54,530	79,530	2,417,480	2,780,660
Walworth	2,521,328	3,767,940	6,289,268	27,424,078	32,599,977
Washburn	100,699	217,440	318,139	2,691,991	3,052,603
Washington	924,886	1,874,409	2,799,295	20,274,001	23,254,457
Waukesha	2,305,003	3,391,755	5,696,758	21,416,187	24,320,967
Waupaca	1,425,130	2,673,003	4,098,133	15,456,038	18,853,631
Waushara	245,030	755,832	1,000,912	8,396,753	10,384,732
Winnebago	8,191,227	11,339,873	19,531,100	35,487,451	43,373,141
Wood	5,143,024	10,880	5,153,904	12,423,474	14,828,900
Total	\$231,202,387	\$251,212,866	\$482,415,255	1,210,951,632	\$1,468,922,434

* Improvements not separated in part.

Abstract of Assessment Rolls, 1906.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state of Wisconsin, as returned to the secretary of State for the year 1907, under the provisions of section 1067 of the Wisconsin Statutes of 1898.*

COUNTIES.	HORSES.			NEAT CATTLE.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Adams	4,654	\$277,274	\$59 58	14,337	\$223,423	\$15 58
Ashland	2,195	142,603	64 99	3,711	69,673	18 77
Barron	3,539	501,633	53 75	36,429	544,230	14 94
Bayfield	2,397	159,312	66 46	4,525	83,177	17 94
Brown	9,589	645,950	67 36	31,250	507,177	16 23
Buffalo	3,378	728,650	82 07	35,026	569,140	16 24
Burnett	2,682	119,760	44 65	11,250	127,091	11 29
Calumet	7,890	614,370	77 86	25,312	550,976	21 76
Chippewa	9,477	640,077	67 54	31,944	466,412	14 60
Clark	10,412	631,211	60 62	45,320	766,949	16 73
Columbia	13,395	1,000,103	71 97	43,550	805,501	18 49
Crawford	6,446	384,352	59 62	29,656	465,901	15 70
Dane	23,099	1,646,085	71 26	84,218	1,549,346	18 39
Dodge	15,574	1,017,345	65 33	59,484	1,164,894	19 58
Door	6,245	319,310	51 12	20,793	259,099	12 46
Douglas	2,025	103,084	50 91	3,157	60,328	19 11
Dunn	10,385	615,049	59 23	39,534	502,332	12 71
Eau Claire	3,721	616,147	70 65	22,874	344,644	15 06
Florence	556	30,535	54 91	812	16,115	19 84
Fond du Lac	15,431	1,081,305	70 07	52,576	1,095,729	20 84
Forest	818	50,910	62 23	772	13,814	17 80
Grant	20,696	1,233,854	62 03	79,077	1,501,438	18 98
Green	9,589	695,636	72 54	55,689	1,337,265	24 01
Green Lake	5,953	384,341	64 56	19,825	317,707	16 02
Iowa	11,300	711,688	62 48	62,307	1,432,206	22 81
Iron	592	33,030	55 80	1,129	21,029	18 63
Jackson	7,376	541,425	68 74	27,788	362,013	13 03
Jefferson	19,977	768,295	69 99	47,667	1,042,308	21 86
Juneau	6,701	359,092	53 59	20,990	278,677	13 23
Kenosha	6,167	433,349	70 27	19,843	429,746	21 63
Kewaunee	6,401	420,948	65 76	24,340	313,673	12 62
La Crosse	7,560	631,738	83 57	28,176	526,435	18 68
Lafayette	11,059	679,333	61 42	56,821	1,234,293	22 60
Langlade	3,540	193,103	54 57	10,564	139,162	12 23
Lincoln	3,088	175,132	56 72	7,414	108,204	14 59
Manitowoc	13,573	909,362	67 03	45,466	855,969	18 82
Marathon	9,908	469,894	47 42	41,067	461,167	11 22
Marinette	4,348	201,349	46 30	10,354	131,264	12 67
Marquette	4,772	307,642	64 46	16,577	244,045	14 72
Milwaukee	19,762	1,178,110	59 61	11,832	255,502	21 60
Monroe	10,507	674,727	64 21	43,540	688,032	15 80
Oconto	7,168	367,624	51 23	22,371	267,579	11 69
Oneida	1,524	82,425	54 08	2,248	39,210	17 44
Outagamie	11,351	860,354	75 83	41,039	804,422	19 60
Ozaukee	5,710	416,096	72 87	19,794	424,131	21 42

*Abstract of Assessment Rolls, 1907.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1907—Continued.*

COUNTIES.	HORSES.			NEAT CATTLE		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Pepin	2,986	184,003	61 62	9,699	116,725	12 03
Pierce	8,767	592,784	67 61	32,403	458,037	14 14
Polk	7,286	446,500	61 28	35,827	500,439	13 93
Portage	8,672	546,683	63 04	22,646	399,259	17 63
Price	2,415	125,362	51 91	6,322	88,859	14 05
Racine	7,515	553,947	73 97	32,427	488,671	21 79
Richland	8,232	493,342	59 56	40,061	603,934	15 07
Rock	16,174	1,083,977	67 01	55,227	1,028,696	18 62
Rusk	2,037	91,609	44 97	4,770	59,199	12 41
St. Croix	9,725	628,804	64 65	39,324	513,045	13 04
Sauk	12,638	891,593	70 86	51,706	953,288	18 43
Sawyer	995	48,982	52 38	1,614	22,569	13 98
Shawano	9,432	563,709	59 76	35,210	495,046	14 03
Sheboygan	12,195	883,746	72 96	45,009	1,163,306	25 85
Taylor	3,278	133,131	40 61	9,710	118,258	12 17
Trempealeau	11,378	823,702	72 83	44,846	650,232	14 49
Vernon	11,948	769,086	64 37	53,234	818,279	15 37
Vilas	643	38,248	59 48	519	9,440	18 18
Walworth	12,912	813,792	63 03	49,331	1,113,079	22 56
Washburn	1,989	71,894	36 14	4,787	54,941	11 47
Washington	10,289	686,296	66 70	32,277	599,572	18 57
Waukesha	12,608	657,039	52 11	36,687	691,035	18 83
Waupaca	11,019	768,418	69 73	40,821	707,132	17 32
Waushara	8,088	522,678	64 62	23,603	406,421	17 21
Winnebago	10,297	784,127	76 15	34,286	701,939	20 47
Wood	6,229	316,930	50 88	25,196	369,532	14 63
Total	579,857	\$37,638,349	\$64 91	2,071,990	\$36,570,566	\$17 65

Abstract of Assessment Rolls, 1907.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1907—Continued.*

COUNTIES.	MULES AND ASSES.			SHEEP AND LAMBS.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Adams	51	\$2,466	\$48 35	2,218	\$5,265	\$2 37
Ashland	6	175	29 16	961	1,418	1 48
Barron	67	4,850	72 58	13,281	29,728	2 24
Bayfield	6	275	45 83	356	891	2 50
Brown	17	1,211	71 24	2,049	5,171	2 52
Buffalo	28	1,425	50 89	17,095	50,952	2 98
Burnett	31	1,140	36 79	2,002	3,943	1 96
Calumet	26	1,822	70 07	3,700	12,353	3 33
Chippewa	42	2,800	66 66	6,242	14,805	2 37
Clark	39	1,665	42 69	9,712	26,992	2 77
Columbia	74	5,675	76 69	24,793	78,269	3 15
Crawford	91	3,965	43 57	9,128	26,702	2 92
Dane	84	4,925	58 63	24,121	65,310	2 70
Dodge	36	1,675	46 53	11,134	27,602	2 47
Door	14	790	50 00	5,509	11,041	2 03
Douglas	11	665	60 45	413	986	2 39
Dunn	56	2,300	41 07	14,603	31,715	2 17
Eau Claire	37	1,980	53 51	4,985	15,790	3 16
Florence			192		400	2 03
Fond du Lac	35	2,290	65 43	23,393	71,126	2 97
Forest	8	500	62 50	68	294	4 32
Grant	229	15,575	68 00	25,687	95,177	3 70
Green	42	3,015	71 78	7,935	30,020	3 78
Green Lake	24	1,005	41 87	14,021	27,503	1 93
Iowa	46	2,750	59 78	13,207	47,365	3 58
Iron	10	390	39 00	156	460	2 94
Jackson	43	1,910	44 42	7,698	20,089	2 61
Jefferson	36	1,895	52 63	4,513	10,860	2 40
Juneau	39	1,559	39 98	10,019	24,249	2 42
Kenosha	38	2,150	56 58	9,015	27,910	3 09
Kewaunee	6	200	33 33	6,010	13,625	2 23
La Crosse	32	3,120	97 50	6,685	19,629	2 94
Lafayette	83	5,235	63 07	15,563	61,080	3 92
Lansdale	18	1,314	73 00	2,012	3,665	1 82
Lincoln	8	305	38 12	2,735	5,778	2 12
Manitowoc	23	1,630	70 87	7,094	18,575	2 62
Marathon	28	1,115	39 82	14,921	24,435	1 64
Marquette	63	3,701	58 74	1,292	2,539	1 96
Marquette	25	1,475	59 00	6,550	14,492	2 21
Milwaukee	42	1,915	45 60	279	954	3 42
Monroe	59	2,925	49 57	14,223	40,857	2 87
Oconto	8	590	73 75	3,653	7,024	1 92
Oneida	9	325	36 11	177	396	2 23
Outagamie	66	5,365	81 28	8,020	27,318	3 40
Ozaukee	15	645	43 00	579	1,697	2 94

Abstract of Assessment Rolls, 1907.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1907—Continued.*

COUNTIES.	MULES AND ASSES.			SHEEP AND LAMBS.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Pepin	20	1,090	54 50	4,500	9,908	2 22
Pierce	20	1,425	71 25	22,752	60,949	2 67
Polk	19	970	51 05	10,563	24,652	2 33
Portage	29	845	29 13	4,350	10,151	2 33
Price	27	990	36 66	671	1,544	2 30
Racine	16	1,110	69 37	6,915	16,828	2 43
Richland	68	4,110	60 44	26,345	76,643	2 91
Rock	67	4,105	61 26	18,781	67,981	3 62
Rusk	13	370	28 46	3,623	5,185	1 41
St. Croix	42	2,325	55 35	15,609	43,783	2 80
Sauk	70	4,660	66 57	15,724	43,262	2 75
Sawyer	6	125	20 83	140	221	1 57
Shawano	18	885	46 38	12,323	26,710	2 16
Sheboygan	63	3,695	58 65	2,896	8,759	3 02
Taylor	26	615	23 65	1,419	2,726	1 92
Trempealeau	66	4,475	67 80	26,810	78,447	2 92
Vernon	127	8,915	70 20	29,498	94,527	3 20
Vilas	2	100	50 00	58	119	2 05
Walworth	47	2,850	60 63	16,314	46,939	2 87
Washburn	31	1,206	38 90	1,699	3,178	1 87
Washington	54	1,940	35 92	6,779	23,494	3 46
Waukesha	51	2,385	46 76	19,547	45,536	2 33
Waupaca	32	1,415	44 22	8,614	23,446	2 72
Waushara	25	1,562	62 48	4,397	9,138	2 08
Winnebago	17	1,665	97 94	9,504	26,178	2 75
Wood	20	770	38 50	3,764	7,646	2 03
Total	2,727	\$157,166	\$57 63	632,094	\$1,764,440	\$2 79

Abstract of Assessment Rolls, 1907.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1907—Continued.*

COUNTIES.	SWINE.			WAGONS, CARRIAGES AND SLEIGHS.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Adams	3,449	\$25,655	\$7 43	2,337	\$27,008	\$11 55
Ashland	587	2,353	4 01	1,533	41,799	27 27
Barron	4,381	22,469	5 13	5,453	60,511	11 09
Bayfield	626	3,984	6 36	1,521	23,739	15 61
Brown	4,785	19,686	4 11	6,890	152,640	22 15
	16,415	105,443	6 42	3,986	52,426	13 15
Burnett	1,608	7,274	4 52	1,645	15,349	9 33
Calumet	6,474	39,153	6 04	6,538	101,841	15 57
Chippewa	6,987	34,929	4 99	5,529	81,399	14 72
Clark	7,282	41,720	5 72	3,021	97,799	12 19
Columbia	23,732	193,536	8 14	7,151	120,871	16 90
Crowford	9,998	66,993	6 70	2,570	40,592	15 79
Dane	41,756	311,548	7 46	11,099	240,333	21 65
Dodge	19,271	116,634	6 05	9,514	168,232	17 68
Door	4,056	14,078	3 47	4,736	58,300	12 30
Douglas	210	945	4 50	896	25,993	29 01
Dunn	13,346	76,753	5 75	5,340	60,258	11 28
Eau Claire	6,538	42,276	6 45	4,978	98,915	19 87
Florence	33	165	5 00	394	6,275	15 92
Fond du Lac	15,934	100,116	6 28	11,439	202,312	17 68
Forest	105	606	5 77	576	10,346	17 96
Grant	49,986	358,233	7 17	9,964	167,097	16 77
Green	26,512	183,045	6 90	4,555	82,330	18 07
Green Lake	8,914	56,652	6 35	3,351	58,131	17 36
Iowa	13,153	141,592	7 79	5,547	93,877	16 92
Iron	145	896	6 18	405	6,099	16 54
Jackson	9,604	65,210	6 79	4,503	56,231	12 52
Jefferson	13,494	110,190	8 16	6,433	138,528	21 53
Juneau	5,191	34,124	6 57	2,333	37,636	13 26
Kenosha	5,202	36,675	7 05	3,150	69,890	22 19
Kewaunee	5,776	19,539	3 38	5,696	64,809	11 37
La Crosse	10,640	79,307	7 45	4,216	109,841	26 05
Lafayette	30,501	242,563	7 95	5,492	85,129	15 50
Langlade	2,080	8,000	3 85	2,671	35,628	13 34
Lincoln	994	3,754	3 78	2,231	41,693	18 69
Manitowoc	9,732	49,132	5 05	13,091	199,322	15 22
Marathon	6,548	19,234	2 94	7,125	97,227	13 64
Marinette	2,087	6,498	3 18	3,416	62,942	18 42
Marquette	4,348	28,268	6 50	1,739	26,051	14 98
Milwaukee	2,638	14,477	5 49	17,174	903,137	52 59
Monroe	11,903	75,921	6 38	5,521	80,004	14 60
Oconto	4,444	15,722	3 53	3,066	42,230	11 51
Oneida	589	1,367	3 51	1,106	18,927	17 11
Outagamie	14,575	90,414	6 20	8,347	171,149	20 50
Ozaukee	4,221	21,728	5 14	4,244	87,925	20 71

Abstract of Assessment Rolls, 1907.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1907—Continued.*

COUNTIES.	SWINE.			WAGONS, CARRIAGES AND SLEIGHS.		
	Number.	Value.	Average value.	Number.	Value.	Average value.
Pepin	5,212	29,887	5 73	1,631	19,769	12 12
Pierce	8,187	52,498	6 41	4,273	59,583	13 94
Polk	5,042	32,105	6 36	3,978	58,095	14 60
Portage	5,810	35,620	6 13	5,735	91,112	15 88
Price	489	2,184	4 46	1,803	20,542	11 38
Racine	6,667	48,442	7 26	4,357	92,536	21 23
Richland	20,679	88,770	4 29	3,505	47,508	13 55
Rock	28,941	249,457	8 62	8,538	173,435	20 31
Rusk	704	2,701	3 83	1,090	14,266	13 08
St. Croix	8,686	45,818	5 27	4,340	66,743	15 37
Sauk	22,498	172,795	7 68	6,340	127,581	20 12
Sawyer	210	980	4 66	338	4,940	14 61
Shawano	9,787	33,970	3 98	6,139	82,743	13 36
Sheboygan	11,554	70,509	6 10	11,131	189,400	16 94
Taylor	1,063	4,058	3 81	3,268	27,141	8 30
Trempealeau	11,134	84,381	7 57	5,974	81,819	13 69
Vernon	13,312	88,797	6 67	5,926	91,077	15 36
Vilas	99	500	5 05	302	4,362	14 44
Walworth	21,836	173,695	8 34	5,464	133,644	24 45
Washburn	807	3,123	3 87	1,055	9,065	8 59
Washington	13,379	69,828	5 22	9,060	146,880	16 21
Waukesha	8,466	52,133	6 16	8,373	124,176	14 82
Waupaca	8,162	55,970	6 85	6,791	119,996	17 67
Waushara	5,832	41,297	7 08	3,707	62,883	16 93
Winnebago	9,829	75,545	7 68	6,231	189,690	30 20
Wood	3,045	14,194	4 66	4,266	65,351	15 31
Total	667,080	\$4,422,164	\$6 63	352,452	\$6,528,388	\$18 52

*Abstract of Assessment Rolls, 1907.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1907—Continued.*

COUNTIES.	WATCHES.			PIANOS.		
	No. of gold and silver watches.	Value.	Average value.	No. of pianos.	Value.	Average value.
Adams				30	\$3,175	\$105 83
Ashland	35	\$455	\$13 00	834	96,710	115 95
Barron	2	125	62 50	305	31,240	102 42
Bayfield	2	75	37 50	207	19,100	92 27
Brown	62	3,325	53 63	1,236	171,260	138 56
Buffalo	9	199	22 11	134	13,670	102 01
Burnett	1	15	15 00	54	3,893	72 09
Calumet	8	200	25 00	284	33,965	119 59
Chippewa	31	1,028	33 16	416	33,535	80 61
Clark	5	65	13 00	310	33,575	108 30
Columbia	53	1,545	29 10	824	91,385	110 90
Crawford				140	12,595	89 93
Dane	11	525	47 73	262	20,700	79 01
Dodge	45	1,955	43 44	768	60,640	78 95
Door	1	50	50 00	212	18,630	87 87
Douglas	4	175	43 75	953	56,100	58 86
Dunn	7	133	19 00	269	19,820	73 70
Eau Claire	41	2,000	48 78	467	57,340	122 78
Florence				32	2,625	82 00
Fond du Lac	38	2,025	53 28	1,320	150,395	113 93
Forest	2	57	28 50	33	3,165	95 90
Grant	39	864	22 15	832	89,886	101 91
Green	46	626	13 58	506	44,905	88 74
Green Lake				336	21,070	62 70
Iowa	26	555	21 34	424	40,790	96 20
Iron				23	1,265	55 00
Jackson	6	130	21 67	182	22,840	125 49
Jefferson	14	730	52 14	1,041	125,665	120 72
Juneau	6	103	17 17	348	34,800	100 00
Kenosha	29	1,500	51 72	145	15,885	102 65
Kewaunee				154	15,840	102 80
La Crosse	86	5,390	62 67	1,014	99,685	98 31
Lafayette	7	425	60 71	332	30,605	92 18
Langlade	14	315	22 50	272	27,805	102 20
Lincoln				437	44,645	102 16
Manitowoc	44	450	10 23	729	76,200	104 52
Marathon	39	1,330	34 10	702	66,045	94 08
Marquette	12	631	52 58	374	34,395	91 96
Marquette	15	165	11 00	110	11,275	102 50
Milwaukee	220	9,847	44 76	4,926	568,650	115 44
Monroe	28	430	15 35	348	36,922	106 09
Oconto	19	475	25 00	140	13,433	95 95
Oneida				221	20,995	95 00
Outagamie	6	235	39 16	1,040	113,255	113 70
Ozaukee	11	545	49 54	242	27,500	113 63

*Abstract of Assessment Rolls, 1907.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1907—Continued.*

COUNTIES.	WATCHES.			PIANOS.		
	No. of gold and silver watches.	Value.	Average value.	No. of pianos.	Value.	Average value.
Pepin				57	4,930	86 49
Pierce	3	105	35 00	241	21,870	90 74
Polk	6	175	29 17	135	13,610	100 74
Portage	26	1,335	51 34	334	32,975	98 72
Price	1	25	25 00	106	10,130	95 56
Racine	1	10	10 00	389	36,105	92 81
Richland	22	310	14 09	219	18,475	84 71
Rock	36	1,495	41 53	1,390	131,110	94 22
Rusk		200		74	6,890	93 10
St. Croix	29	955	32 93	425	39,815	93 68
Sauk	13	570	43 85	804	81,305	101 12
Sawyer				87	5,160	59 51
Shawano	1	50	50 00	224	25,128	112 17
Sheboygan				1,263	140,455	111 21
Taylor				69	4,485	65 00
Trempealeau	2	100	50 00	300	32,500	107 66
Vernon	3	70	23 33	225	25,565	113 62
Vilas	13	235	18 07	52	2,900	55 77
Walworth	14	655	46 78	812	74,820	92 14
Washburn	1	5	5 00	83	7,380	88 91
Washington	1	60	60 00	537	53,330	99 31
Waukesha	17	543	31 94	926	59,730	64 50
Waupaca	9	415	46 11	472	52,420	111 06
Waushara	6	225	37 50	195	20,275	103 97
Winnebago	75	3,770	50 27	908	92,075	101 40
Wood	21	915	43 57	646	59,590	92 24
Total	1,324	\$50,921	\$38 46	34,991	\$3,575,702	\$102 18

Abstract of Assessment Rolls, 1907.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1907—Continued.*

COUNTIES.	ORGANS.			Value of bank stock.	Value of merchants and manufacturers stock.
	No. of organs.	Value.	Average value.		
Adams				\$1,100	32,605
Ashland	132	\$2,515	\$19 06	254,500	1,166,637
Barron	23	615	26 74	134,731	497,745
Bayfield	22	600	27 27	86,875	344,655
Brown	127	8,295	65 31	823,150	1,900,210
Buffalo	41	1,142	27 85	74,000	250,325
Burnett	11	115	10 45	34,800	68,975
Calumet	154	3,264	21 19	138,696	486,775
Chippewa	43	858	19 95	457,350	936,246
Clark	141	2,803	19 87	213,144	655,000
Columbia	163	3,120	19 14	376,750	926,884
Crawford	37	1,245	33 64	61,400	260,911
Dane	7	115	16 43	1,060,622	1,863,041
Dodge	95	1,995	21 00	325,179	902,175
Door	47	548	11 65	65,500	225,122
Douglas	5	150	30 00	222,575	1,114,975
Dunn	3	460	153 33	147,766	377,074
Eau Claire	10	230	23 00	493,370	1,299,256
Florence	11	250	22 72	7,500	36,445
Fond du Lac	29	1,525	52 58	1,005,652	1,743,459
Forest	2	45	22 50	20,000	57,810
Grant	190	3,955	20 81	330,850	999,262
Green	53	595	11 22	632,109	591,467
Green Lake				231,350	327,440
Iowa	189	4,205	22 25	217,557	438,022
Iron	4	95	23 75	3,000	47,065
Jackson	62	1,095	17 66	85,598	235,781
Jefferson	346	7,782	22 49	593,380	1,349,695
Juneau	69	1,176	17 04	149,750	372,078
Kenosha				131,000	3,752,261
Kewaunee	17	335	19 70	65,250	274,603
La Crosse	54	1,013	18 76	1,131,552	2,300,641
Lafayette	67	940	14 03	233,100	440,426
Langlade	55	1,455	26 46	120,000	396,054
Lincoln	3	225	75 00	257,580	758,951
Manitowoc	168	3,003	17 87	302,014	1,310,625
Marathon	63	1,233	18 13	355,045	833,033
Marquette				277,700	472,455
Marquette	13	205	15 77	31,335	165,130
Milwaukee	15	650	43 33	8,623,110	20,472,378
Monroe	171	3,365	19 67	146,900	558,074
Oconto	33	825	25 00	132,450	235,633
Oneida	9	180	20 00	101,500	264,612
Outagamie	162	4,057	25 04	980,275	1,392,957
Ozaukee	65	1,445	22 23	73,153	333,055

*Abstract of Assessment Rolls, 1907.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1907—Continued.*

COUNTIES.	ORGANS.			Value of bank stock.	Value of merchants and manufacturers stock.
	No of organs.	Value.	Average value.		
Pepin	1	75	75 00	46,400	132,367
Pierce	29	565	19 48	135,900	440,568
Polk	32	703	21 97	149,825	342,613
Portage	25	470	18 80	184,440	689,498
Price	10	285	28 50	63,000	276,881
Racine	15	190	12 66	835,300	3,507,230
Richland	153	2,596	16 96	92,000	393,461
Rock	78	1,605	20 58	886,484	1,770,113
Rusk	2	20	10 00	43,319	238,470
St. Croix	51	1,002	19 64	316,280	483,915
Sauk	204	4,880	23 92	307,800	814,330
Sawyer	2	55	27 50	7,000	47,578
Shawano	78	1,759	22 55	130,920	493,615
Sheboygan	199	3,250	16 33	978,200	2,709,092
Taylor	5	95	19 00	90,750	205,826
Trempealeau	184	4,394	23 88	212,675	472,871
Vernon	50	1,270	25 40	131,660	508,559
Vilas	3	270	90 00	3,000	41,450
Walworth	24	1,210	50 41	466,015	837,550
Washburn	15	155	10 33	50,000	111,658
Washington	379	6,130	16 17	130,452	559,145
Waukesha	160	1,768	11 05	468,880	487,085
Waupaca	175	3,476	19 86	345,285	934,629
Waushara	126	2,585	20 51	115,900	385,812
Winnebago	61	810	13 28	1,552,492	2,616,733
Wood	3	95	31 66	348,464	695,115
Total	4,980	\$107,487	\$21 58	\$29,313,710	\$73,867,776

*Abstract of Assessment Rolls, 1907.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1907—Continued.*

Counties.	Net amount of moneys, etc.; value	Value of leaf tobacco.	Value of logs, timber, etc.	Value of steam vessels, etc.	Real and personal property not taxable under chap. 354, laws of 1899.
Adams	\$82,644		\$7,926	\$300	
Ashland	7,000	\$5,425	282,999	17,165	\$400,000
Barron	98,275		513,646	13,078	
Bayfield	12,695	300	1,042,053	19,534	119,500
Brown	193,700	3,300	27,425	95,445	29,200
Buffalo	104,585	235	5,405	19,375	250
Burnett	13,330		27,461	3,190	
Calumet	139,505		4,550	475	3,500
Chippewa	143,695	2,925	761,544	3,900	207,000
Clark	54,871	175	151,436	11,730	19,500
Columbia	597,597	60,028	16,474	16,815	6,450
Crawford	75,405	25,778	15,775	7,045	870
Dane	956,516	481,847	28,400	5,595	457,500
Dodge	224,659	400	14,600	2,830	117,100
Door	5,575	280	10,992	27,745	150
Douglas	25	2,100	638,558	16,725	585,000
Dunn	83,856	316	119,632	13,549	80,575
EAU CLAIRE	512,428		275,819	4,210	76,600
Flournoe			14,680	1,400	
Fond du Lac	615,957	1,800	23,660	13,305	84,070
Forest	100		297,408	2,575	195
Grant	714,253	17,296	19,705	16,850	3,270
Green	766,593	1,000	18,000	3,300	29,000
Green Lake	82,963		4,075	27,020	45,000
Iowa	225,688		5,750		14,630
Iron		100	84,075	69	
Jackson	62,540	400	22,027	7,030	
Jefferson	183,835	47,540	4,950	3,220	59,900
JunEAU	49,914	300	8,831	300	14,000
Kenosha	1,430,900	1,040	400	4,850	180,000
KOOWANEE	6,850		16,325	4,050	
La Crosse	1,670,111	103,848	733	31,825	765,500
Lafayette	351,668		1,010		
Langlade	5,530	250	348,986	7,700	105,000
Lincoln	25	800	1,297,534	6,175	75,000
Manitowoc	43,855	1,450	53,367	17,750	265,000
Marathon	91,724	2,755	981,480		
Marinette	297,755	1,075	1,578,480	28,611	6,700
Marquette	27,175		9,394	3,405	
Milwaukee	7,970,740	154,410	30,750	421,095	5,902,200
Monroe	209,700	155,554	207,885	16,650	24,500
Oconto	11,436	210	785,851	5,290	106,000
Oneida	300		644,167	15,650	
Outagamie	84,953	70,130	7,850		313,450
Ozaukee	84,850	1,270	53,620	6,100	

*Abstract of Assessment Rolls, 1907.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1907—Continued.*

Counties.	Net amount of moneys, etc.; value.	Value of leaf tobacco.	Value of logs, timber, etc.	Value of steam vessels, etc.	Real and personal property not taxable under chap. 354, laws of 1899.
Pepin	7,650	.....	4,985	2,975	5,000
Pierce	110,542	.....	36,768	7,035	6,710
Polk	76,229	.....	58,709	5,428	41,500
Portage	75,950	95	30,150	1,625	136,500
Price	4,333	.....	357,564	7,408	4,000
Racine	520,713	.....	.....	10,370	813,530
Richland	128,667	33,403	32,761	5,106	425
Rock	424,040	638,321	.....	7,735	904,650
Rusk	4,361	50	148,717	7,527	3,500
St. Croix	61,636	.....	53,346	2,375	532,400
Sauk	232,555	.....	11,556	5,415	75,000
Sawyer .....	.....	.....	188,229	19,282	.....
Shawano	12,400	.....	289,601	36,387	2,500
Sheboygan	623,642	.....	30,050	51,440	353,000
Taylor	8,753	835	496,883	300	.....
Trempealeau	149,119	5,265	3,529	750	.....
Vernon	308,936	182,069	34,485	3,115	12,500
Vilas .....	.....	.....	227,813	11,768	.....
Walworth	831,675	3,000	.....	185,770	115,150
Washburn	2,385	200	25,087	8,897	.....
Washington	306,729	410	3,815	275	9,000
Waukesha	642,268	.....	13,165	15,919	79,846
Waupaca	165,024	1,340	49,012	13,085	7,700
Waushara	81,907	.....	15,089	4,800	.....
Winnebago	650,683	.....	177,490	73,530	799,371
Wood	6,036	12	250,856	2,930	20,000
Total	\$23,712,078	\$2,019,347	\$13,004,453	\$1,417,497	\$13,819,812

*Abstract of Assessment Rolls, 1907.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1907—Continued.*

Counties.	Bicycles, value.	All other personal property.	Total value of all personal property.	Total number of acres of land.	Average value per acre.	Value of lands exclusive of buildings.
Adams		\$123,379	\$762,120	\$425,838	\$8 43	\$2,857,759
Ashland	\$30	432,084	2,973,606	542,474	6 66	3,234,710
Barron		272,226	2,725,132	555,295	12 92	5,955,904
Bayfield		162,687	2,068,407	927,693	5 44	4,359,231
Brown		701,565	5,298,710	293,641	38 83	8,846,858
Buffalo		227,590	2,197,942	423,860	20 00	7,015,626
Burnett	53	53,413	484,792	427,889	4 85	1,822,249
Calumet	20	325,851	2,457,316	200,789	73 45	11,624,299
Chippewa	35	334,230	4,123,068	658,661	13 44	7,585,355
Clark	52	365,207	3,072,973	771,162	19 15	12,238,304
Columbia		531,796	4,832,729	493,231	39 48	15,922,152
Crawford	535	129,436	1,589,430	352,538	12 93	3,778,899
Dane		1,179,765	9,872,183	758,221	45 67	28,333,731
Dodge		393,341	4,541,317	553,486	59 31	27,720,807
Door	185	277,839	1,294,184	297,081	15 85	3,638,754
Douglas	50	961,803	3,590,237	751,124	9 14	5,308,238
Dunn	75	259,717	2,396,430	542,594	12 60	5,475,621
Eau Claire		481,682	4,357,737	402,652	15 52	4,953,855
Florence		6,455	122,845	307,294	5 62	1,681,884
Fond du Lac		606,802	6,800,558	451,639	58 35	21,765,665
Forest		37,188	495,013	615,894	6 22	3,678,460
Grant	20	556,031	6,173,605	731,132	30 49	19,399,410
Green	850	219,088	4,639,744	367,397	42 24	13,013,691
Green Lake		192,785	1,778,092	222,131	35 54	6,360,727
Iowa		322,884	3,749,557	481,618	29 06	12,004,284
Iron		134,706	332,879	455,350	4 73	2,040,630
Jackson		303,871	1,835,200	620,111	11 25	5,672,242
Jefferson		422,296	4,871,079	346,249	54 95	15,121,353
Juneau		170,711	1,537,300	498,805	12 47	5,167,999
Kenosha		376,965	6,894,521	168,998	59 25	7,757,634
Kewaunee		264,220	1,480,267	216,433	30 47	4,982,921
La Crosse		648,015	8,128,434	292,003	24 61	5,456,679
Lafayette		363,326	3,779,133	393,419	40 64	14,199,796
Langlade	95	102,028	1,486,155	549,806	12 21	6,308,223
Lincoln		312,875	3,088,696	554,394	8 16	3,869,274
Manitowoc		749,247	4,857,451	352,065	56 18	14,675,970
Marathon		398,168	3,814,320	1,005,769	12 09	10,513,509
Marinette		190,965	3,297,060	890,732	6 61	5,838,252
Marquette		120,052	990,159	286,929	14 82	3,297,064
Milwaukee	5,895	9,195,748	55,710,068	127,300	195 80	17,862,409
Monroe	40	296,078	3,219,164	571,563	17 85	8,030,929
Oconto	510	172,903	2,216,835	622,364	10 47	5,693,099
Oneida		130,615	1,320,669	692,367	4 15	2,735,818
Outagamie	3	461,833	5,395,570	362,206	49 16	13,069,749
Ozaukee		274,045	1,862,855	146,159	77 67	8,924,500

Abstract of Assessment Rolls, 1907.

APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1907—Continued.*

Counties.	Bicycles, value.	All other personal property.	Total value of all personal property.	Total number of acres of land.	Average value per acre.	Value of lands exclusive of buildings.
Pepin		80,669	646,523	147,306	14 48	1,671,051
Pierce		215,319	2,200,658	366,203	20 78	6,448,993
Polk	35	192,154	1,943,742	578,491	11 10	5,203,345
Portage	35	292,195	2,528,928	513,824	13 85	5,186,268
Price		190,424	1,153,531	776,691	6 53	4,534,960
Racine		709,722	7,636,674	206,769	54 32	8,775,851
Richland		146,061	2,167,572	371,369	17 06	5,444,927
Rock		623,955	7,997,159	446,736	50 77	18,352,326
Rusk	15	33,548	659,897	594,074	6 44	3,697,826
St. Croix		251,643	3,046,875	458,713	20 96	7,851,046
Sauk		472,412	4,188,972	532,445	27 39	10,942,160
Sawyer	5	37,234	382,360	719,932	5 63	3,995,784
Shawano		318,765	2,519,138	500,202	15 73	6,990,610
Sheboygan		1,140,900	8,355,444	321,005	62 39	15,453,999
Taylor	25	72,451	1,163,342	599,675	7 88	4,275,263
Trempealeau		347,339	2,956,398	472,128	19 52	7,149,694
Vernon		257,454	3,336,344	523,370	20 73	8,336,874
Vilas	12	60,900	401,117	482,509	5 14	2,296,966
Walworth	350	446,790	5,245,984	347,815	60 60	15,712,169
Washburn		76,931	426,105	473,842	5 26	2,355,365
Washington		497,496	3,094,852	271,810	64 69	14,041,360
Waukesha		321,235	3,662,773	344,747	48 45	12,160,738
Waupaca		333,328	3,582,141	473,554	25 09	9,061,406
Waushara	19	285,269	1,955,860	398,798	18 65	5,477,171
Winnebago	3,300	471,112	8,220,510	269,324	60 08	13,471,406
Wood		297,603	2,456,149	498,297	12 87	6,151,399
Total ...	\$12,244	\$32,466,500	\$280,448,600	\$33,456,085	\$22 27	\$605,503,690

*Abstract of Assessment Rolls, 1907.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1907—Continued.*

Counties.	Value of buildings as "improvements."	Total value of lands and improvements.	Value of lots exclusive of buildings.	Value of buildings as improvements.	Total value of lots and improvements.
Adams	\$734,830	\$3,592,589	\$17,093	\$52,260	\$69,353
Ashland	385,005	3,619,715	2,756,023	2,452,799	5,208,822
Barron	1,219,084	7,174,988	517,641	1,163,689	1,681,330
Bayfield	693,560	5,052,821	368,373	897,761	1,266,134
Brown	2,556,332	11,403,190	5,319,379	6,895,920	12,215,299
Buffalo	1,462,697	8,478,323	329,970	767,550	1,097,520
Burnett	254,147	2,076,396	34,507	97,875	132,382
Calumet	3,125,585	14,749,884	411,385	1,310,415	1,721,800
Chippewa	1,269,555	8,854,910	967,307	2,616,305	3,583,612
Clark	2,533,360	14,772,164	596,843	1,685,840	2,282,683
Columbia	3,552,240	19,474,392	2,313,694	4,061,350	6,375,044
Crawford	779,394	4,558,293	318,701	824,017	1,142,718
Dane	6,008,305	34,402,096	14,132,682	12,879,290	27,011,972
Dodge	5,106,668	32,827,475	2,431,344	4,418,013	6,849,357
Door	1,070,990	4,709,744	593,292	919,630	1,512,922
Douglas	1,558,819	6,867,027	8,277,651	3,533,350	11,811,001
Dunn	1,361,323	6,836,949	540,167	938,221	1,478,388
Eau Claire	1,298,910	3,252,765	2,385,460	4,561,609	6,947,069
Florence	46,015	1,727,899	38,620	94,755	133,375
Fond du Lac	4,590,316	26,355,981	1,188,642	2,410,535	*13,317,770
Forest	154,060	3,832,520	146,407	193,345	339,752
Grant	2,898,125	22,297,535	2,170,067	3,961,318	6,131,385
Green	2,508,600	15,522,291	1,417,375	2,389,755	3,807,130
Green Lake	1,535,565	7,896,292	1,012,755	1,268,925	2,281,680
Iowa	1,935,252	13,999,536	843,969	1,868,170	*2,734,974
Iron	112,970	2,153,590	74,020	184,115	258,135
Jackson	1,305,319	6,977,561	278,311	761,136	1,039,447
Jefferson	3,905,622	19,026,980	2,398,041	5,160,520	7,558,561
Juneau	1,053,401	6,221,400	596,723	1,264,617	*1,871,576
Kenosha	2,234,998	9,992,682	4,379,460	7,100,595	11,480,055
Kewaunee	1,612,565	6,595,486	508,425	800,355	1,308,780
La Crosse	1,754,890	7,211,569	5,910,092	8,209,296	14,119,388
Lafayette	1,783,940	15,983,736	690,782	1,190,915	*2,317,651
Langlade	405,750	6,713,978	853,777	1,581,150	2,434,927
Lincoln	292,430	*4,527,754	523,644	1,539,105	*2,084,864
Manitowoc	5,104,015	19,779,985	4,234,990	4,827,970	9,062,960
Marathon	1,650,084	12,163,593	2,029,351	3,069,597	5,098,948
Marinette .....	.....	*5,888,252	1,998,912	2,430,375	4,429,287
Marquette	950,566	4,247,630	284,479	625,945	910,424
Milwaukee	7,062,798	24,925,207	99,436,240	78,640,228	178,076,468
Monroe	2,170,280	10,201,209	1,191,973	2,508,613	3,695,586
Oconto	825,110	6,518,209	634,816	1,462,667	2,097,483
Oneida	140,169	2,875,987	354,092	1,337,355	1,691,447
Outagamie	4,739,457	17,809,206	5,211,182	7,848,570	13,059,752
Ozaukee	2,428,935	11,353,435	952,845	1,656,035	2,608,880

*Abstract of Assessment Rolls, 1907.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1907—Continued.*

Counties.	Value of buildings as "improvements."	Total value of lands and improvements.	Value of lots exclusive of buildings.	Value of buildings as improvements.	Total value of lots and improvements.
Pepin	463,000	2,134,051	153,297	368,230	521,527
Pierce	1,161,010	7,610,003	451,581	1,108,255	1,559,836
Polk	1,217,995	6,421,340	289,467	1,085,020	1,374,487
Portage	1,933,481	7,119,749	963,274	2,030,876	2,999,150
Price	517,101	5,052,061	219,219	494,904	714,123
Racine	2,456,330	11,231,881	6,472,975	11,651,510	18,124,485
Richland	1,113,098	6,558,025	902,026	965,370	1,837,396
Rock	4,329,330	22,681,656	6,531,290	10,284,375	16,816,165
Rusk	129,936	3,827,762	136,450	534,068	720,518
St. Croix	1,764,841	9,615,887	657,380	1,687,870	2,345,250
Sauk	3,642,531	14,584,691	1,659,862	3,008,219	4,668,031
Sawyer	62,264	4,058,048	48,241	131,440	179,681
Shawano	1,854,584	8,845,194	903,565	1,339,085	2,242,650
Sheboygan	4,574,305	20,028,304	5,479,568	7,666,870	13,146,438
Taylor	452,159	4,727,422	270,257	461,900	732,157
Trempealeau	2,068,810	9,218,504	433,874	1,026,187	1,460,061
Vernon	2,022,628	10,859,502	663,710	1,164,866	1,828,576
Vilas	186,275	2,483,241	1,440	5,475	*142,391
Walworth	5,365,601	21,077,770	2,594,723	4,100,630	6,695,333
Washburn	140,971	2,496,336	100,828	253,910	354,738
Washington	3,543,526	17,584,886	951,664	1,959,066	2,910,730
Waukesha	4,541,055	16,701,793	2,392,206	3,473,071	5,870,277
Waupaca	2,820,562	11,881,968	1,531,637	2,689,832	4,221,469
Waushara	1,964,315	7,441,486	265,122	856,960	1,122,082
Winnebago	2,739,795	16,211,201	8,207,440	11,652,713	19,860,153
Wood	264,870	6,416,269	6,668,071	.....	*6,668,071
Total	\$139,508,014	\$745,377,254	\$30,675,674	\$264,463,088	\$506,083,971

*Abstract of Assessment Rolls, 1907.*APPENDIX C.—*Certified abstract of the assessment rolls of the several counties in the state, for 1907—Continued.*

Counties.	Total value of real estate.	Total value of all property.	Counties.	Total value of real estate.	Total value of all property.
Adams	\$3,661,942	\$4,424,062	Manitowoc ...	28,842,945	33,700,336
Ashland	8,828,537	11,802,143	Marathon	17,262,541	21,076,861
Barron	8,856,318	11,581,450	Marinette	10,317,539	15,614,599
Bayfield	6,318,955	8,387,362	Marquette	5,153,054	6,143,213
Brown	23,618,489	28,917,199	Milwaukee	203,001,675	258,711,743
Buffalo	9,575,843	11,773,785	Monroe	13,896,795	17,115,959
Burnett	2,208,778	2,693,570	Oconto	3,615,692	10,832,527
Calumet	16,471,684	18,929,000	Oneida	4,567,434	5,885,103
Chippewa	12,438,522	16,561,590	Outagamie ...	30,868,958	36,262,528
Clark	17,054,852	20,127,825	Ozaukee	13,962,315	15,825,170
Columbia	25,849,436	30,632,165	Pepin	2,655,578	3,302,101
Crawford	5,701,011	7,290,441	Pierce	9,169,839	11,370,497
Dane	61,414,068	71,236,251	Polk	7,795,827	9,739,569
Dodge	39,676,832	44,218,149	Portage	10,113,899	12,647,837
Door	6,222,666	7,516,850	Price	5,766,184	6,919,175
Douglas	18,678,028	22,268,265	Racine	29,356,366	36,993,040
Dunn	8,315,337	10,711,767	Richland	8,425,421	10,592,933
Eau Claire	13,199,834	17,557,571	Rock	39,497,821	47,494,980
Florence	1,861,274	1,934,119	Rusk	4,548,280	5,208,177
Fond du Lac	39,673,751	46,474,309	St. Croix	11,961,137	15,008,012
Forest	4,172,272	4,667,285	Sauk	19,252,772	23,441,744
Grant	23,428,920	34,602,525	Sawyer	4,237,729	4,620,089
Green	19,329,421	23,969,165	Shawano	11,087,344	13,006,982
Green Lake	10,177,972	11,956,064	Sheboygan ...	33,174,742	41,530,186
Iowa	16,734,510	20,484,067	Taylor	5,459,579	6,625,921
Iron	2,411,725	2,744,604	Trempealeau ..	10,678,565	13,634,963
Jackson	8,017,008	9,855,203	Vernon	12,688,078	16,024,422
Jefferson	26,585,541	31,456,620	Vilas	2,625,632	3,026,749
Juneau	8,092,976	9,630,276	Walworth	27,773,153	33,019,137
Kenosha	21,472,737	28,367,258	Washburn ...	2,851,074	3,277,179
Kewaunee ...	7,904,266	9,384,533	Washington ..	20,495,616	23,590,463
La Crosse	21,230,957	29,459,391	Waukesha	22,572,070	26,234,843
Lafayette	18,306,387	22,085,520	Waupaca	16,103,437	19,685,578
Langlade	9,148,905	10,635,060	Waushara	8,563,568	10,519,428
Lincoln	7,212,613	10,301,314	Winnebago ...	36,071,354	44,291,864
			Wood	13,084,340	15,540,489
			Total ...	\$1,251,461,225	\$1,531,909,825

Valuation of Property and Taxes Levied, 1906.

APPENDIX D.—Statement showing assessed valuation of all property by local assessors and as fixed by the county boards of supervisors and the items of town, city and village taxes levied in and by the different counties during the year ending on the 31st day of December, 1906, compiled from statements of town, city, village and county clerks.

Counties.	Valuation of all property by assessors.	Valuation of all property by county boards.	Current expenses.	Public buildings	Pave-ments and sewers.	Water works.
Adams	\$4,326,142	\$4,711,762	\$5,255 00	.....	.....	.....
Ashland	11,326,812	11,000,000	9,600 00	.....	.....	.....
Barron	11,343,352	11,742,300	26,164 23	\$125 00	.....	.....
Bayfield	8,194,811	8,108,760	30,316 10	.....	.....	.....
Brown	28,424,986	28,824,146	35,063 02	4,621 75	\$21,664 79	\$306 25
Buffalo	10,539,397	14,060,170	15,739 38	.....	217 71	.....
Burnett	2,552,859	3,162,632	9,119 68	.....	.....	.....
Calumet	18,099,371	19,773,419	15,308 16	.....	.....	.....
Chippewa	16,181,900	16,590,946	28,730.49	1,250 00	15,000 00	3,137 50
Clark	19,506,272	18,270,681	25,591 73	1,100 00	629 39	3 3 00
Columbia	29,859,251	36,000,000	41,624 41	.....	8,000 00	6,520 00
Crawford	7,187,787	9,199,936	16,411 31	.....	.....	.....
Dane	69,417,360	89,533,246	156,433 86	265 00	44,881 79	5,340 00
Dodge	44,025,506	45,776,000	40,831 94	1,329 57	11,458 72	1,516 33
Door	7,363,513	7,363,513	17,721 85	.....	11,832 98	.....
Douglas	18,708,402	18,711,693	110,206 28	.....	53,028 46	.....
Dunn	9,895,665	10,995,083	18,803 63	30,012 96	3,417 31	54 85
Bau Claire	14,744,320	18,381,000	97,009 57	5,000 00	.....	.....
Florence	1,941,721	751,000	7,200 00	837 32	.....	2,350 01
Fond du Lac	47,200,627	51,910,747	123,599 04	1,200 00	25,000 00	797 95
Forest	4,142,707	4,500,000	22,948 00	.....	.....	.....
Grant	33,950,861	34,993,391	59,646 41	500 00	8,80 52	2,350 00
Green	23,316,256	24,869,646	59,415 03	.....	1,500 00	6,265 00
Green Lake	11,856,546	13,865,000	11,615 00	.....	100 00	.....
Iowa	20,164,972	21,749,392	40,272 62	188 77	600 00	2,000 00
Iron	2,695,660	4,150,000	7,700 00	2,800 00	.....	1,000 00
Jackson	9,530,467	9,916,066	20,883 77	.....	500 00	1,500 00
Jefferson	31,583,320	31,583,320	53,651 88	1,100 00	1,238 57	600 00
Jeanau	9,447,705	9,359,743	21,911 06	.....	200 00	.....
Kenosha	26,246,915	15,429,393	37,384 84	.....	4,000 00	.....
Kewaunee	9,304,045	11,189,442	14,107 15	.....	.....	.....
La Crosse	28,310,246	30,300,645	34,638 62	2,000 00	2,000 00	18,150 00
Lafayette	22,049,933	22,369,896	33,175 64	1,000 00	.....	432 00
Langlade	9,649,146	11,180,740	22,591 28	.....	1,100 00	.....
Lincoln	9,499,637	9,454,874	31,984 92	1,225 00	4,000 00	.....
Manitowoc	32,275,695	37,823,361	29,271 56	.....	6,182 11	820 00
Marathon	19,915,154	19,217,500	79,957 59	.....	.....	.....
Marquette	12,953,282	12,578,825	127,136 80	1,185 09	651 85	.....
Marquette	5,835,751	6,857,621	12,016 43	.....	.....	.....
Milwaukee	241,504,571	216,841,599	2,562,282 95	3,500 00	162,128 56	3,379 62
Monroe	16,349,976	16,371,328	33,813 04	.....	2,798 82	.....
Oconto	10,567,139	12,338,206	26,950 58	2,373 00	3,776 87	.....
Oneida	5,587,300	6,000,000	15,127 74	4,000 00	2,200 00	13,400 00
Outagamie	35,462,416	42,500,600	37,374 45	2,845 00	9,616 85	.....
Ozaukee	15,677,021	13,749,006	8,353 16	.....	983 20	.....

Valuation of Property and Taxes Levied, 1906.

APPENDIX D.—Statement showing assessed valuation of all property by local assessors and as fixed by the county boards of supervisors and the items of town, city and village taxes levied in and by the different counties during the year ending on the 31st day of December, 1906—Continued.

Counties.	Valuation of all property by assessors.	Valuation of all property by county boards.	Current expenses.	Public buildings.	Pavements and sewers.	Water works.
Pepin	3,213,672	3,925,006	8,115 95	1,050 00	.....	.....
Pierce	11,059,586	12,890,481	18,912 05	.....	.....	.....
Polk	8,494,381	8,906,101	19,382 83	771 70	1,412 00	2,090 00
Portage	12,439,163	16,966,214	16,467 94	900 00	9,213 86	455 00
Price	6,736,833	7,464,348	23,584 00	650 00	1,090 00	5,056 00
Racine	35,091,465	15,000,000	154,754 77	.....	1,150 00	3,000 00
Richland ...	9,972,175	9,818,735	30,465 25	.....	2,577 47	.....
Rock	45,913,209	48,000,000	70,183 81	4,981 74	35,067 30	.....
Rusk	4,954,234	5,491,550	10,299 56	.....	.....	1,078 03
St. Croix ..	14,687,500	16,561,189	31,498 92	100 00	675 06	4,000 00
Sauk	23,247,763	23,936,259	20,848 35	682 00	6,641 80	1,775 00
Sawyer	4,329,268	4,783,020	17,577 84	1,000 00	500 00	.....
Shawano	12,533,830	12,602,006	18,793 90	300 00	.....	.....
Sheboygan ..	40,116,922	46,500,000	61,125 92	.....	23,124 63	3,000 00
Taylor	6,285,186	6,722,153	24,632 12	175 00	550 00	2,770 00
Tre'pelle'u ..	12,516,079	15,576,499	21,019 21	1,150 00	550 00	1,495 38
Vernon	15,281,832	17,244,400	31,754 94	.....	.....	405 00
Vilas	2,721,636	5,000,000	6,000 00	.....	.....	5,100 00
Walworth	32,542,412	42,502,000	61,900 57	2,780 64	2,300 00	2,300 00
Washburn ..	3,056,033	2,737,939	9,668 65	206 00	.....	.....
Wash'g't'n ..	23,255,347	24,926,031	16,733 26	.....	.....	.....
Waukesha	24,335,190	34,579,756	34,126 15	2,000 00	.....	.....
Waupaca	18,761,221	21,506,000	46,012 03	.....	114 35	2,329 94
Waushara	10,421,028	9,917,814	10,261 88	150 00	1,500 00	1,960 00
Winnebago	43,363,395	51,673,300	57,782 60	.....	15,267 53	3,581 41
Wood	14,846,859	14,027,000	55,836 52	764 68	6,173 31	1,799 00
Total	\$1,469,134,009	\$1,543,800,336	\$5,112,749 93	\$86,080 31	\$517,883 81	\$112,731 31

Valuation of Property and Taxes Levied, 1906.

APPENDIX D.—*Statement showing items of town, city and village taxes, 1906—*
Continued.

Counties.	Lighting plants.	Police department.	Fire department.	Hydrant rentals.	Support of poor.	Loans or interest.
Adams						\$106 00
Ashland		\$3,297 16	\$7,631 37	\$9,593 69		22,693 53
Barron					\$1,666 47	2,539 44
Bayfield		1,200 00	600 00	5,000 00	2,650 00	14,278 00
Brown		1,120 00	7,000 00	16,150 00	3,929 84	6,240 00
Buffalo					720 00	1,214 00
Burnett	\$800 00				1,255 00	628 60
Calumet					1,100 00	
Chippewa	400 00			8,250 00		20,738 85
Clark				150 00	1,320 00	6,377 85
Columbia	3,768 25		2,000 00	1,440 00		15,194 88
Crawford						
Dane	667 00	13,600 00	24,000 00			81,439 00
Dodge	588 00	500 00	1,500 00	5,975 22	1,360 37	15,449 40
Door					2,550 00	
Douglas	13,500 00	19,600 00	47,000 00	24,200 00		3,252 38
Dunn	4,631 52		7,000 00	400 00	610 00	3,711 28
EAU Claire		450 00		17,500 00	710 93	19,966 46
Florence					300 00	710 00
Fond du Lac	5,500 00		1,000 00	4,900 00	8,154 00	11,688 04
Forest		1,050 00			2,192 15	
Grant	2,500 00	5,380 00	1,160 00	3,148 00	4,152 60	5,690 35
Green	1,600 00	2,000 00	250 00			8,700 00
Green Lake	1,000 00			4,500 00	2,420 00	13,555 00
Iowa						250 00
Iron	1,780 00	3,200 00	2,500 00	4,500 00		3,825 85
Jackson	1,000 00				1,050 00	905 00
Jefferson	1,575 00	3,120 00	150 00	1,738 11		22,037 53
Juneau	575 94					3,341 00
Kenosha		8,000 00	9,658 87	9,204 00	3,750 00	123 00
Kewaunee	3,515 36				380 00	1,328 84
La Crosse	900 00	24,120 00	40,000 00			72,742 00
Lafayette	244 50			114 70	975 00	1,060 00
Langlade		2,000 00	5,500 00	5,557 94	3,086 00	1,450 00
Lincoln		5,000 00	7,100 00	7,500 00	100 00	9,306 53
Manitowoc		7,300 00	10,820 00	10,925 00	9,254 00	22,810 00
Marathon					17,665 54	
Marinette	414 75	7,311 09	12,272 85	8,765 00	10,973 59	4,386 08
Marquette					538 00	566 70
Milwaukee		400,600 00	505,500 00			35,028 97
Monroe	2,300 00					5,719 80
Oconto			1,800 00	7,250 00	1,324 00	
Oneida		2,000 00	4,400 00			11,589 50
Outagamie	1,590 34	3,200 00	8,000 00	10,000 00	5,622 85	107,299 50
Ozaukee					1,250 00	5,320 00

*Valuation of Property and Taxes Levied, 1906.*APPENDIX D.—Statement showing items of town, city and village taxes, 1906—
Continued.

Counties.	Lighting plants.	Police department.	Fire department.	Hydrant rentals.	Support of poor.	Loans or interest.
Pepin					200 00	.....
Pierce					600 00	6,174 20
Polk	75 00			433 09	650 00	431 25
Portage		2,900 00	7,000 00	6,100 00	3,553 32	500 00
Price	1,848 00				4,500 00	1,255 15
Racine		14,700 00	22,100 00	19,000 00	1,350 00	.....
Richland					100 00	1,367 20
Rock	175 00	5,500 00	21,650 00	20,186 08		2,047 00
Rusk					575 00	6,350 00
St. Croix	3,000 00	1,800 00	600 00		950 00	3,498 90
Sauk	6,775 00	2,500 00	1,500 00			14,026 86
Sawyer					300 00	2,571 52
Shawano	2,500 00	1,500 00	600 00	800 00	2,098 00	450 00
Sheboygan	3,000 00	11,500 00	20,179 43	12,107 66	1,129 10	11,271 24
Taylor	850 00	500 00			1,377 50	1,081 00
Trempealeau				850 00	3,564 72	3,952 50
Vernon	587 50					2,908 34
Vilas			500 00		1,200 00	3,500 00
Walworth	3,200 00	600 00				7,269 50
Washburn	300 00				812 37	4,260 19
Washington					40 00	1,462 50
Waukesha	9,880 00		1,700 00	10,400 00	1,150 00	9,750 00
Waupaca	8,039 32		1,350 00		800 00	1,350 75
Waushara			822 00		2,990 00	1,855 58
Winnebago		17,450 00	32,500 00	36,972 46	12,465 71	58,176 65
Wood		3,891 61	600 00	476 25	699 80	20,176 00
Total	\$89,073 48	\$576,969 86	\$317,944 52	\$273,597 20	\$133,681 46	\$728,944 69

Valuation of Property and Taxes Levied, 1906.

APPENDIX D.—*Statement showing items of town, city and village taxes, 1906—*
Continued.

Counties.	School district taxes.	Highway taxes (except poll taxes).	Poll taxes.	All other purposes.	Overrun of tax roll.	Total town, city and village taxes.
Adams	\$13,001 40	\$12,367 67	\$1,630 00	\$1,705 59	\$65 07	\$34,130 73
Ashland	94,534 00	24,878 99	.....	29,291 71	598 14	202,118 64
Barron	58,752 85	28,207 51	3,479 50	13,251 12	573 95	134,760 07
Bayfield	62,657 50	23,793 46	346 00	14,127 88	185 97	155,761 16
Brown	62,090 52	32,861 15	2,316 31	89,041 70	149 90	232,248 98
Buffalo	21,349 76	18,885 91	2,886 00	4,845 62	140 96	65,999 34
Burnett	14,040 88	16,854 83	1,910 31	2,404 38	85 10	47,098 83
Calumet	22,659 85	31,585 00	1,342 00	13,018 13	247 59	85,300 73
Chippewa	62,650 45	37,782 13	2,474 41	40,496 68	961 00	221,871 51
Clark	56,927 03	37,085 69	3,295 00	28,357 31	450 53	132,117 53
Columbia	65,593 74	34,281 28	3,226 38	25,160 22	39 68	206,848 94
Crawford	20,504 11	17,603 28	2,987 50	7,256 24	416 08	65,268 52
Dane	147,695 02	63,255 34	7,353 57	38,739 57	1,406 85	585,000 00
Dodge	70,610 01	57,485 10	3,181 25	18,669 23	507 61	230,867 80
Door	20,774 25	18,919 10	2,901 06	7,277 52	56 77	82,063 47
Douglas	233,138 00	23,800 00	.....	128,326 71	335 79	686,387 61
Dunn	29,168 55	26,494 07	2,984 00	17,300 93	593 17	145,187 30
Eau Claire	97,773 09	40,991 22	2,768 50	34,937 32	147 43	317,254 52
Florence	18,577 13	7,500 00	.....	400 00	11 73	37,936 18
Fond du Lac ..	115,190 60	46,949 50	3,435 50	25,448 18	189 59	372,962 40
Forest	31,355 00	11,947 91	.....	550 00	403 77	70,446 83
Grant	81,653 15	47,267 61	4,151 60	37,185 92	874 29	255,490 49
Green	63,209 29	29,970 63	1,845 00	14,608 12	261 47	169,625 54
Green Lake	30,296 71	21,669 67	846 00	5,076 02	106 62	91,185 02
Iowa	53,588 75	26,385 30	3,433 90	5,602 05	238 91	132,560 30
Iron	27,037 00	15,266 80	.....	1,040 36	57 06	70,707 07
Jackson	28,082 05	24,627 25	1,687 50	12,676 23	294 70	93,211 50
Jefferson	72,344 16	35,675 62	2,428 50	21,453 55	214 11	217,347 03
Juneau	47,335 85	21,182 46	1,903 50	8,960 01	111 14	105,520 93
Kenosha	81,361 87	14,402 12	338 00	33,635 53	33 24	201,891 47
Kewaunee	20,684 90	29,239 80	1,664 00	5,483 16	311 89	76,715 10
La Crosse	19,715 65	13,197 05	1,304 05	88,509 82	114 39	317,451 58
Lafayette	53,585 52	26,327 83	1,799 00	14,516 47	801 37	134,032 03
Langlade	43,352 53	18,200 52	829 50	25,657 89	476 26	129,801 92
Lincoln	53,081 00	27,480 40	273 00	43,614 00	699 52	191,364 37
Manitowoc	89,877 03	57,388 28	3,732 50	35,238 57	165 32	283,784 37
Marathon	88,817 46	53,821 36	4,290 50	47,633 46	762 07	292,947 98
Marinette	75,101 89	21,742 80	2,819 49	9,002 70	186 54	231,955 47
Marquette	14,960 67	11,912 36	1,816 50	4,333 04	136 09	46,279 79
Milwaukee	99,300 69	65,115 73	2,930 50	32,017 76	698 19	3,872,482 97
Monroe	53,190 99	31,510 09	3,618 00	19,650 96	332 81	152,935 44
Oconto	27,999 90	27,283 09	1,967 50	35,724 44	461 05	236,910 32
Oneida	50,004 51	21,090 34	.....	16,559 62	900 75	141,272 46
Outagamie	91,577 36	45,331 72	2,786 98	44,566 72	2,307 95	372,119 72
Ozaukee	25,799 41	26,593 90	1,494 50	20,755 91	117 27	90,670 85

Valuation of Property and Taxes Levied, 1906.

APPENDIX D.—*Statement showing items of town, city and village taxes, 1906—*
Continued.

Counties.	School district taxes.	Highway taxes (except poll taxes).	Poll taxes.	All other purposes.	Overrun of tax roll.	Total town, city and village taxes.
Pepin	13,534 68	9,100 75	1,287 41	2,206 02	161 81	35,656 63
Pierce	50,451 61	29,271 17	3,322 00	14,622 53	124 92	123,478 54
Polk	35,562 20	31,073 80	3,121 34	9,794 02	395 29	105,197 52
Portage	39,902 26	19,683 76	3,294 00	12,407 17	301 81	122,689 72
Price	43,445 29	29,830 50	850 50	6,804 00	298 76	118,122 26
Racine	138,669 04	27,088 89	418 50	17,744 56	254 04	400,229 80
Richland	32,712 79	23,936 91	3,303 00	12,850 44	111 59	107,424 65
Rock	118,108 76	33,597 33	2,720 50	102,923 33	206 61	422,352 51
Rusk	45,555 49	36,015 14	201 00	3,800 34	4,442 70	108,317 26
St. Croix	61,790 93	32,693 95	2,866 07	12,762 26	186 45	156,502 54
Sauk	87,321 28	35,371 46	4,230 50	26,842 79	207 44	209,222 48
Sawyer	37,657 83	33,436 68	79 50	2,498 40	2 08	95,623 85
Shawano	35,309 12	39,507 64	4,372 50	19,199 22	614 03	125,549 41
Sheboygan	118,573 36	52,774 45	4,202 00	53,288 73	419 51	377,696 03
Taylor	42,634 72	33,305 15	1,536 50	18,983 55	254 69	128,640 23
Trempealeau ..	31,512 19	30,003 64	4,458 50	18,812 49	208 25	117,576 88
Vernon	41,942 81	33,580 47	4,410 87	20,623 45	426 71	136,640 09
Vilas	26,201 50	9,000 00	.....	5,257 33	1,274 74	58,083 57
Walworth	114,465 90	39,799 06	2,340 13	11,926 19	77 50	248,959 49
Washburn	26,064 23	13,700 87	466 50	2,779 50	292 43	58,550 74
Washington ...	32,942 14	40,936 84	2,769 00	10,374 89	1,306 16	103,564 79
Waukesha	79,333 18	50,480 47	4,079 72	7,662 72	145 49	211,607 71
Waupaca	52,242 35	40,898 71	3,799 00	18,903 44	473 92	176,313 81
Wausara	28,299 66	19,494 87	2,729 00	6,074 27	117 03	76,254 29
Winnebago	163,528 36	68,894 23	2,531 50	108,691 00	235 96	579,080 41
Wood	67,191 74	24,305 94	1,494 75	12,013 03	726 31	196,148 94
Total	\$4,175,975 62	\$2,169,494 74	\$162,311 55	\$1,663,954 09	\$31,495 95	\$16,652,888 52

Valuation of Property and Taxes Levied, 1906.

APPENDIX D.—Statement showing items of all county taxes, exclusive of town, city and village taxes, levied in and by the different counties of the state for the year ending on the 31st day of December, 1906, compiled from statements of the various county clerks.

Counties.	For county purposes.	County school taxes.	Salary of superintendent of schools.	Total county taxes.
Adams	\$12,345 53	\$6,716 07	.....	\$19,061 60
Ashland	107,774 45	15,144 33	\$1,247 38	124,166 16
Barron	28,343 03	22,468 00	1,099 98	51,911 01
Bayfield	52,964 72	10,120 36	1,200 00	64,285 03
Brown	80,058 68	36,489 62	1,213 90	117,762 20
Buffalo	13,000 00	14,300 00	.....	27,300 00
Burnett	14,672 51	9,600 00	.....	24,272 51
Calumet	15,977 34	12,955 28	.....	28,932 62
Chippewa	51,902 50	24,036 13	1,239 80	77,178 52
Clark	49,214 71	23,061 56	900 00	73,176 27
Columbia	43,597 26	20,319 18	1,650 00	65,566 44
Crawford	18,001 33	12,641 99	1,200 55	31,843 87
Dane	79,163 69	46,268 00	2,700 00	128,131 69
Dodge	59,741 61	31,043 16	1,400 00	92,184 77
Door	17,354 00	14,955 21	1,259 32	33,568 53
Douglas	140,000 00	22,219 22	1,200 00	163,419 22
Dunn	25,205 00	19,936 89	1,200 00	46,341 89
Eau Claire	39,227 47	25,433 00	900 00	65,560 47
Florence	13,518 00	464 27	240 00	14,222 27
Fond du Lac	93,500 00	32,896 23	.....	126,396 23
Forest	21,500 00	2,897 27	800 00	25,197 27
Grant	79,533 10	25,801 88	1,200 00	106,536 98
Green	28,760 03	14,540 73	900 00	44,200 76
Green Lake	29,108 47	11,575 03	1,350 00	42,033 50
Iowa	26,500 00	15,774 08	900 00	43,174 08
Iron	30,116 00	11,253 76	700 00	42,069 76
Jackson	22,530 00	13,491 00	.....	36,021 00
Jefferson	55,855 20	23,496 14	1,400 00	80,751 34
Juneau	33,771 93	14,699 68	1,403 73	49,875 34
Kenosha	24,917 32	16,364 00	900 00	42,181 32
Kewaunee	18,780 97	12,949 24	900 00	32,630 21
La Crosse	87,575 00	30,101 52	1,300 00	118,976 52
Lafayette	36,500 00	14,295 26	1,200 00	51,995 26
Langlade	58,492 11	11,736 00	900 00	71,128 11
Lincoln	52,899 86	16,316 00	1,000 00	70,215 86
Manitowoc	80,150 00	32,902 23	1,400 00	114,452 23
Marathon	72,983 00	41,160 21	2,250 00	116,393 21
Marinette	79,830 00	25,551 90	1,300 00	106,681 90
Marquette	15,330 00	8,011 77	900 00	24,241 77
Milwaukee	800,573 40	250,701 23	2,600 00	1,053,874 63
Monroe	55,812 00	20,172 30	.....	75,984 30
Oconto	26,189 92	19,490 24	900 00	46,580 16
Oneida	14,500 00	.....	800 00	15,300 00
Outagamie	55,250 78	33,806 00	1,319 89	90,376 67
Ozaukee	20,623 50	11,286 10	900 00	32,809 60

Valuation of Property and Taxes Levied, 1906.

APPENDIX D.—Statement showing items of all county taxes, exclusive of town, city and village taxes levied in 1906—Continued.

Counties.	For county purposes.	County school taxes.	Salary of superintendent of schools.	Total county taxes.
Pepin	12,109 12	5,512 89	.....	17,622 01
Pierce	31,040 00	16,085 92	1,000 00	48,125 92
Polk	34,575 00	15,748 90	900 00	51,218 90
Portage	32,618 33	24,441 77	1,200 00	58,260 10
Price	32,306 76	9,649 54	1,200 00	43,156 30
Racine	46,518 18	33,650 00	1,474 42	81,642 60
Richland	21,320 53	14,270 00	.....	35,590 53
.....	60,839 91	34,833 74	2,000 00	97,673 65
Rusk	24,401 57	6,647 96	900 00	31,993 53
St. Croix	31,941 34	20,172 30	2,534 45	54,648 09
Sauk	53,466 69	22,041 46	2,000 00	77,508 15
Sawyer	24,750 00	2,836 92	500 00	28,086 92
Shawano	37,300 00	23,432 06	1,160 00	61,942 06
Sheboygan	62,029 87	37,833 66	1,690 41	101,553 94
Taylor	37,530 83	9,830 62	900 00	48,261 45
Trempealeau	27,144 20	17,802 16	900 00	45,846 36
Vernon	29,376 44	20,858 41	1,200 00	51,434 85
Vilas	24,000 00	7,000 00	500 00	31,500 00
Walworth	73,000 00	16,902 82	1,400 00	91,302 82
Washburn	15,000 00	7,080 00	.....	22,080 00
Washington	27,699 30	17,496 35	1,200 00	46,395 65
Waukesha	79,777 15	22,437 81	.....	102,214 96
Waupaca	59,402 88	23,005 22	1,500 00	83,908 10
Waushara	18,000 00	12,260 14	.....	30,260 14
Winnebago	65,650 00	39,711 80	1,100 00	106,461 80
Wood	43,900 00	23,816 02	1,500 00	69,216 02
Total	\$3,789,352 61	\$1,564,895 54	\$72,633 83	\$5,426,881 98

Valuation of Property and Taxes Levied, 1907.

APPENDIX D.—*Statement showing assessed valuation of all property by local assessors and as fixed by the county boards of supervisors and the items of town, city and village taxes levied in and by the different counties during the 31st day of December, 1907—Continued.*

Counties.	Valuation of all property by assessors.	Assessed valuation of all property by county boards.	Current expenses.	Public buildings.	Pave-ments and sewers.
Adams	\$1,430,026	\$5,016,529	\$4,960 87		
Ashland	11,841,288	11,664,074	16,685 01	\$1,000 00	\$2,787 06
Barren	11,582,770	11,935,600	51,292 43	355 00	
Bayfield	8,325,600	8,400,794	40,182 64	1,500 00	
Brown	28,837,772	29,387,469	37,213 46	6,295 37	23,228 87
Buffalo	12,263,681	14,169,957	15,718 11		
Burnett	2,667,978	3,189,619	9,495 94		
Calumet	28,976,041	21,244,916	16,134 08		
Chippewa	16,570,318	16,850,839	24,660 07	5,075 00	17,099 00
Clark	20,125,013	19,833,040	27,116 85	1,000 00	1,200 00
Columbia	30,678,641	37,000,000	47,854 16		2,453 59
Crawford	7,276,387	9,468,294	13,042 11	1,300 00	
Dane	71,275,577	85,858,919	122,252 37		76,067 46
Dodge	44,208,441	44,215,951	49,019 01	1,231 74	1,633 69
Door	7,519,860	8,296,500	17,239 81	700 17	13,155 62
Douglas	22,253,479	22,268,265	78,673 21	500 00	3,300 00
Dunn	10,705,833	13,297,365	27,012 53		1,430 08
Eau Claire	17,568,447	19,351,943	69,638 15	5,970 00	11,532 69
Florence	1,982,819	1,982,819	7,200 00	750 00	
Fond du Lac	46,481,936	53,678,868	151,875 43	33,350 00	
Forest	4,672,836	4,500,000	18,927 52	3,500 00	
Grant	34,613,044	35,734,644	50,531 73	500 00	5,640 76
Green	22,823,713	27,166,605	38,058 43	50 00	4,017 00
Green Lake	11,965,559	14,050,000	10,811 39	1,500 00	
Iowa	20,482,245	21,958,347	38,207 06		
Iron	2,741,042	4,025,000	10,927 47	3,850 00	500 00
Jackson	9,854,352	10,202,200	19,954 35		1,000 00
Jefferson	29,981,131	29,981,131	70,756 10	1,032 98	3,809 10
Jennett	9,583,041	9,574,033	20,878 06	2,000 00	2,069 14
Kenosha	28,363,217	16,461,795	21,220 00		8,500 00
Kewaunee	9,384,656	11,383,679	12,014 20		
La Crosse	29,459,281	31,446,386	57,608 96	2,000 00	7,300 00
Lafayette	22,315,949	22,375,908	38,210 01		1,056 87
Langlade	10,582,331	12,351,430	20,452 00	614 25	1,200 00
Lincoln	10,406,126	10,444,320	38,585 07	1,000 00	1,835 23
Manitowoc	33,737,490	28,955,395	32,620 35		15,980 18
Marathon	21,114,510	51,047,000	59,153 49	1,903 16	1 50
Marquette	13,814,747	13,814,747	52,297 96	800 00	22,480 61
Marquette	6,143,014	7,112,037	9,905 95	2,000 00	
Milwaukee	258,709,490	258,711,209	2,736,171 33		175,153 86
Monroe	16,846,939	18,621,100	24,745 06	1,900 00	6,000 00
Oconto	10,768,363	13,455,750	21,726 74	867 50	1,751 58
Oncida	5,900,644	70,000,000	15,383 61	2,500 00	4,000 00
Outagamie	36,214,175	43,409,700	28,415 31	2,875 00	9,688 78
Ozaukee	15,666,012	13,867,000	13,337 06	320 00	

Valuation of Property and Taxes Levied, 1907.

APPENDIX D.—Statement showing assessed valuation of all property by local assessors and as fixed by the county boards of supervisors and the items of town, city and village taxes levied in and by the different counties during the 31st day of December, 1907—Continued.

Counties.	Valuation of all property by assessors.	Assessed valuation of all property by county boards.	Current expenses.	Public buildings.	Pave-ments and sewers.
Pepin	3,308,175	5,168,548	11,681 18	.....	.....
Pierce	11,863,158	12,976,747	21,079 38	.....	.....
Polk	9,775,012	11,978,349	19,704 82	475 00	1,666 39
Portage	12,634,568	17,379,068	11,119 78	200 00	11,000 00
Price	6,922,833	7,719,112	19,982 15	1,480 00	.....
Racine	36,945,270	15,000,000	9,447 48	.....	8,576 47
Richland	10,472,161	10,471,894	32,812 44	1,500 00	.....
Rock	47,544,870	53,000,000	54,089 38	4,933 78	26,242 96
Rusk	5,213,044	5,831,013	11,511 89	500 00	.....
St. Croix	15,019,850	17,081,890	40,353 48	.....	.....
Sauk	23,428,190	27,779,622	28,377 90	808 00	3,219 65
Sawyer	4,630,481	4,695,083	15,353 67	2,300 00	152 25
Shawano	13,284,236	13,343,000	17,465 00	492 59	3,500 00
Sheboygan	41,514,370	45,000,000	51,091 03	6,120 00	17,187 54
Taylor	6,554,361	7,492,440	27,019 31	1,720 00	200 00
Trempealeau	13,671,125	15,855,638	25,150 61	750 00	394 12
Vernon	16,023,181	17,354,002	46,355 05	1,290 00	.....
Vilas	3,001,365	5,000,000	9,080 00	.....	.....
Walworth	23,012,381	43,142,600	68,720 68	3,925 95	3,030 00
Washburn	3,207,810	2,737,939	7,881 78	150 00	.....
Washington	23,502,506	23,502,506	17,506 57	.....	.....
Waukesha	26,222,182	40,589,454	54,380 61	.....	.....
Waupaca	19,694,744	21,912,000	48,715 47	1,275 00	.....
Waushara	10,455,664	10,476,251	12,943 52	.....	.....
Winnebago	44,221,450	52,962,000	55,756 44	700 00	42,334 79
Wood	15,649,561	14,235,000	60,073 48	1,210 00	6,342 87
Total	\$1,529,192,663	\$1,653,600,742	\$5,056,029 51	\$118,057 49	\$548,716 33

Valuation of Property and Taxes Levied, 1907.

APPENDIX D.—*Statement showing items of town, city and village taxes, 1907—*
Continued.

Counties.	Water works.	Lighting plants.	Police departments.	Fire departments.	Hydrant rentals.	Support of poor.
Adams						
Ashland			\$7,000 00	\$15,550 00	\$17,150 00	
Barron	\$137 70	\$252 42				\$1,151 11
Bayfield	700 00	533 00	1,200 00	927 50	5,000 00	2,600 00
Brown				6,500 00	13,500 00	2,350 00
Buffalo						719 24
Burnett		800 00				1,315 00
Calumet						1,240 00
Chippewa	3,896 50			13,950 00		
Clark	120 00					2,400 00
Columbia	1,381 67	2,233 33	1,090 00	2,100 00	1,440 00	
Crawford	750 00					
Dane	500 00		15,500 00	26,240 00	6 50	
Dodge	1,495 16		500 00	1,000 00	6,000 00	1,415 77
Door						475 00
Douglas	425 00	16,300 00	25,973 00	58,300 00	24,200 00	
Dunn				7,000 00		907 20
Eau Claire					17,500 00	1,050 00
Florence						500 00
Fond du Lac		6,260 64		220 00	4,900 00	9,851 61
Forest			1,200 00			800 00
Grant	1,400 00	6,516 92	7,210 00	950 00	4,350 00	3,200 00
Green	5,900 00	200 00	2,120 00	250 00		
Green Lake		1,000 00			4,500 00	2,180 00
Iowa	1,255 14	1,500 00	540 00			
Iron	1,500 00	2,100 00	3,750 00	2,750 00	3,800 00	100 00
Jackson	600 00					1,025 00
Jefferson	2,738 14	131 90	500 00	270 00		
Juneau	1,400 00	437 12				
Kenosha			4,000 00	5,500 00	9,204 00	1,863 93
Kewaunee		2,178 00		1,480 00		290 00
La Crosse	18,100 00	700 00	24,100 00	43,000 00		
Lafayette	1,414 00	2,000 00				827 15
Langlade			3,000 00	5,000 00	5,785 00	3,686 00
Lincoln		6,100 00	5,000 00	8,400 00	7,125 00	100 00
Manitowoc	500 00		5,900 00	12,070 00	12,060 00	7,704 00
Marathon			510 00			1,851 64
Marquette	287 00	450 00	6,713 88	12,666 04	9,923 75	13,933 31
Marquette						350 00
Milwaukee	8,764 21		518,600 00	644,400 00		
Monroe		2,538 00	1,200 00			
Oconto				1,800 00	7,600 00	1,912 00
Oneida	16,000 00	3,602 22	2,550 00	5,400 00		
Outagamie			3,625 00	9,100 00	22,700 00	5,872 90
Ozaukee						675 00

Valuation of Property and Taxes Levied, 1907.

APPENDIX D.—*Statement showing items of town, city and village taxes, 1907—*
Continued.

Counties.	Water works.	Lighting plants.	Police departments.	Fire departments.	Hydrant rentals.	Support of poor.
Pepin						300 00
Pierce	500 00					1,000 00
Polk	240 00	265 00			351 00	1,400 00
Portage			2,900 00	7,000 00	5,100 00	3,150 00
Price	2,485 36	2,441 02				4,450 00
Racine			16,000 00	38,650 00	20,500 00	550 00
Richland						100 00
Rock	2,452 75	3,590 10	6,080 00	28,890 00	11,900 00	
Rusk	1,036 03	800 00				672 65
St. Croix	1,572 00	1,639 85	1,069 50	117 90		546 50
Sauk	3,400 00		2,500 00	1,200 00		
Sawyer	2,600 00					150 00
Shawano	450 00	915 00	1,500 00	800 00	1,000 00	2,300 00
Sheboygan	59,732 46	3,750 00	10,000 00	24,273 10	13,048 54	850 00
Taylor	550 00	850 00	650 00			1,741 79
Trempealeau					850 00	3,785 10
Vernon	390 00	587 50				
Vilas	5,100 00	6,600 00		500 00		250 00
Walworth	3,550 00	4,440 00				
Washburn		75 00				1,032 10
Washington	2,250 00					50 00
Waukesha		8,300 00	3,000 00	7,900 00	2,000 00	1,194 31
Waupaca	5,081 84	2,145 00	1,800 00	1,175 00		475 00
Waushara		1,300 00				1,950 00
Winnebago		5,406 83	21,050 00	34,100 00	17,750 00	13,142 88
Wood	1,706 00	203 00	4,312 95	600 00	110 00	350 00
Total	\$162,408 96	\$99,031 85	\$713,644 33	1,029,989 54	\$250,413 79	\$111,786 19

Valuation of Property and Taxes Levied, 1907.

APPENDIX D.—*Statement showing items of town, city and village taxes, 1907—*
Continued.

Counties.	Loans or interest.	School district tax.	Highway tax.	Poll tax.	All other purposes.
Adams	\$411 89	\$14,475 11	\$12,258 29	\$1,675 00	\$3,223 82
Ashland	42,344 59	92,222 33	15,582 56	.....	11,270 93
Barron	10,886 50	62,063 61	29,714 81	3,106 00	12,523 53
Bayfield	10,846 50	61,585 00	24,123 37	.....	10,957 72
Brown	4,960 00	57,236 84	56,769 77	2,086 50	98,518 32
Buffalo	1,190 00	28,557 78	18,320 08	3,403 64	6,339 16
Burnett	656 56	19,125 06	17,262 58	1,816 50	5,342 25
Calumet	783 00	25,558 74	31,128 33	867 50	11,159 57
Chippewa	22,015 66	43,825 03	29,536 22	1,305 50	33,691 62
Clark	3,675 15	61,001 51	47,411 70	3,020 50	17,227 03
Columbia	16,067 30	71,448 84	38,492 83	3,432 00	18,925 33
Crawford	2,430 00	23,686 09	18,280 23	1,844 50	5,328 83
Dane	96,991 48	151,391 41	60,611 37	12,700 26	63,272 57
Dodge	14,740 27	75,225 75	60,610 00	3,445 00	26,665 37
Door	666 50	23,463 57	21,706 40	3,048 21	8,574 22
Douglas	17,796 27	246,570 53	25,533 12	72 00	75,438 23
Dunn	1,525 74	35,033 39	27,846 23	2,869 50	62,272 55
Eau Claire	29,462 93	102,939 37	45,115 25	1,582 00	27,441 78
Florence	2,250 00	19,026 00	9,200 00	.....	1,000 00
Fond du Lac	20,254 25	111,532 61	46,543 31	3,020 00	20,531 75
Forest .....	.....	35,210 00	14,275 00	.....	5,490 00
Grant	7,069 09	90,889 70	52,935 51	4,715 50	48,054 76
Green	2,000 00	71,538 01	26,439 85	1,473 00	18,923 69
Green Lake	14,355 00	31,816 30	19,192 94	1,039 00	4,727 00
Iowa	1,530 00	56,187 01	28,295 83	2,783 59	14,213 17
Iron	4,200 00	36,475 00	18,081 01	.....	2,422 93
Jackson	3,056 00	32,153 34	27,028 90	1,698 00	14,890 40
Jefferson	18,151 41	73,758 37	37,742 61	2,376 50	15,332 44
Juneau	111 22	45,369 35	22,419 95	1,822 00	9,030 56
Kenosha .....	.....	60,064 63	11,009 96	160 00	31,515 97
Kewaunee	1,250 00	23,098 24	30,452 72	1,819 71	5,020 71
La Crosse	76,335 00	21,910 98	14,131 34	805 85	47,315 01
Lafayette	1,633 46	54,578 94	25,646 23	1,762 60	13,821 57
Langlade	1,770 00	50,407 66	22,034 31	1,240 50	22,387 33
Lincoln	11,951 00	57,893 24	30,411 55	5,674 94	19,872 43
Manitowoc	15,431 50	100,177 11	59,226 96	3,827 72	37,189 82
Marathon	17,245 08	101,295 85	53,669 32	4,601 65	78,775 33
Marinette	5,629 49	78,106 25	29,021 57	389 00	10,084 02
Marquette	202 18	16,500 33	13,163 11	2,113 00	8,241 91
Milwaukee	27,257 70	113,960 71	61,976 00	2,917 50	64,288 41
Monroe	5,520 00	57,534 70	33,186 44	2,926 00	20,391 40
Oconto	5,604 49	29,918 65	27,634 93	2,831 56	38,905 37
Oneida	9,217 60	53,909 32	24,560 37	6 00	12,794 85
Outagamie	99,230 00	109,293 53	40,871 53	4,225 75	46,454 22
Ozaukee	5,240 00	26,594 00	22,867 92	1,214 00	16,071 74

Valuation of Property and Taxes Levied, 1907.

APPENDIX D. *Statement showing items of town, city and village taxes, 1907—*
Continued.

Counties.	Loans or interest.	School district tax.	Highway tax.	Poll tax.	All other purposes.
Pepin		15,953 05	9,630 51	1,474 50	1,282 64
Pierce	5,839 51	57,406 23	30,142 59	3,342 50	23,655 83
Polk	2,886 50	39,588 87	34,344 18	3,067 50	10,051 21
Portage	4,620 00	52,577 48	21,359 83	3,358 04	13,031 03
Price	1,297 00	49,799 98	33,105 80	774 00	12,007 63
Racine	62,040 00	30,981 50	30,555 52	408 00	85,460 18
Richland		40,212 18	25,581 31	2,836 50	23,071 42
Rock	2,475 00	143,085 35	40,086 36	2,223 00	106,595 95
Rusk	5,400 00	51,921 82	40,155 68	449 00	12,362 77
St. Croix	2,212 08	64,364 77	34,083 61	2,793 00	10,559 86
Sauk	14,213 20	82,459 10	38,030 60	3,929 50	34,103 71
Sawyer	2,471 52	40,059 00	49,748 75		1,600 00
Shawano	1,165 00	41,279 34	51,229 25	16,104 29	14,017 78
Sheboygan	17,301 05	84,176 42	51,804 02	4,025 36	40,532 01
Taylor	4,777 00	47,329 56	33,511 44	925 50	16,834 00
Trempealeau	7,444 38	37,392 30	30,093 39	4,537 75	32,900 21
Vernon	1,959 00	51,039 43	29,594 93	5,074 76	24,419 55
Vilas		21,790 00	14,830 00		7,652 00
Walworth	4,775 00	116,211 72	38,438 69	2,322 00	12,797 54
Washburn	969 04	29,496 86	13,134 37	395 50	4,433 48
Washington	1,575 00	34,883 77	43,339 05	2,479 50	11,039 23
Waukesha	2,256 95	78,829 25	52,867 54	1,886 00	17,537 52
Waupaca	3,224 50	56,841 20	41,304 41	3,153 50	15,693 43
Waushara		32,369 23	21,067 58	3,030 50	5,467 10
Winnebago	64,484 71	151,524 41	85,492 13	2,440 50	62,428 48
Wood	19,890 00	71,382 58	22,288 30	3,209 45	13,874 50
Total	\$837,314 11	\$4,276,281 70	\$2,298,268 61	\$176,009 04	\$1,747,593 93

Valuation of Property and Taxes Levied, 1907.

APPENDIX D.—*Statement showing items of town, city and village taxes, 1907—*
Continued.

Counties.	Overrun of tax roll.	Total of town, city and village taxes.	Counties.	Overrun of tax roll.	Total of town, city and village taxes.
Adams	\$54 99	\$37,054 97	Manitowoc	166 05	303,853 69
Ashland	622 27	222,214 77	Marathon	785 18	319,792 20
Barron	592 20	152,075 31	Marinette	314 41	243,083 29
Bayfield	525 19	160,680 92	Marquette	219 20	52,695 68
Brown	126 98	308,736 11	Milwaukee	363 80	4,353,854 42
Buffalo	282 52	74,530 53	Monroe	494 34	166,435 94
Burnett	95 51	55,609 40	Oconto	434 03	141,036 85
Calumet	214 04	87,085 26	Oneida	349 20	148,973 17
Chippewa	901 42	210,907 07	Outagamie	1,632 80	394,044 82
Clark	588 72	164,761 51	Ozaukee	51 59	86,371 31
Columbia	39 52	206,958 60	Pepin	299 27	40,621 15
Crawford	636 33	67,898 14	Pierce	158 16	143,154 20
Dane	1,114 59	626,721 01	Polk	339 06	114,379 53
Dodge	906 10	243,934 17	Portage	295 65	136,711 81
Door	75 44	89,109 94	Price	673 11	128,496 10
Douglas	607 46	573,068 82	Racine	233 75	303,402 90
Dunn	167 64	167,014 82	Richland	84 37	126,198 22
Eau Claire	318 31	312,000 34	Rock	654 10	433,269 73
Florence	5 74	39,711 74	Rusk	2,236 88	127,083 63
Fond du Lac	128 78	388,538 88	St. Croix	81 42	159,383 97
Forest	132 62	79,535 14	Sauk	1,013 20	213,254 83
Grant	673 07	284,707 95	Sawyer	202 24	114,637 43
Green	299 90	171,274 83	Shawano	973 56	152,198 81
Green Lake	83 66	91,205 29	Sheboygan	539 11	384,430 64
Iowa	323 87	144,835 58	Taylor	275 07	136,433 67
Iron	62 06	90,518 52	Trempealeau	126 46	143,424 32
Jackson	301 48	101,707 47	Vernon	660 51	161,470 73
Jefferson	174 89	226,772 47	Vilas	872 81	66,674 81
Juneau	116 58	105,703 88	Walworth	134 66	258,446 24
Kenosha	85 26	156,123 75	Washburn	650 54	58,218 67
Kewaunee	125 88	77,729 46	Washington	388 20	113,511 32
La Crosse	117 59	313,564 73	Waukesha	233 08	230,435 26
Lafayette	547 69	141,108 52	Waupaca	593 95	181,478 35
Langlade	463 79	138,070 87	Waushara	94 59	73,122 52
Lincoln	252 27	194,200 73	Winnebago	52 23	556,693 45
			Wood	425 06	205,978 19
			Total	\$28,966 05	\$17,484,511 43

Valuation of Property and Taxes Levied, 1907.

APPENDIX D.—Statement showing items of all county taxes, exclusive of town, city and village taxes, levied in and by the different counties of the state for the year ending on the 31st day of December, 1907, compiled from statements of the various county clerks.

Counties.	For county purposes.	County school tax.	Salary of supt. schools.	Total county taxes (excl. of town, city and village taxes).
Adams	\$15,733 92	\$6,989 68	.....	\$22,723 60
Ashland	89,761 65	16,403 11	\$1,177 46	107,342 22
Barron	31,892 92	24,474 83	1,100 00	57,467 75
Bayfield	63,609 34	10,778 02	1,200 00	75,587 36
Brown	58,575 67	38,532 31	1,227 08	98,335 03
Buffalo	17,250 00	15,500 00	.....	32,750 00
Burnett	15,288 06	9,325 00	.....	24,613 06
Calumet	15,124 49	13,414 04	.....	28,538 53
Chippewa	53,832 65	24,975 58	1,392 99	80,201 22
Clark	62,969 34	24,969 65	900 00	88,838 99
Columbia	48,840 00	22,006 55	1,665 00	72,511 55
Crawford	20,800 00	13,115 12	1,200 00	35,115 12
Dane	69,442 29	49,820 00	2,700 10	121,962 39
Dodge	49,516 59	33,568 65	1,400 00	84,485 24
Door	20,440 74	15,486 88	1,050 00	36,977 62
Douglas	147,975 33	23,822 51	1,350 00	173,147 84
Dunn	36,466 99	21,168 34	1,200 00	58,835 33
Eau Claire	52,343 70	26,605 00	900 00	79,848 70
Florence	14,557 59	.....	240 00	14,797 59
Fond du Lac	93,500 00	35,230 00	1,200 00	129,930 00
Forest	23,719 23	3,480 77	800 60	23,000 60
Grant	66,206 90	25,801 88	1,200 00	93,208 78
Green	28,760 03	14,540 73	1,000 00	44,300 76
Green Lake	18,202 67	12,677 59	1,443 75	32,324 01
Iowa	25,600 00	16,712 00	900 00	43,212 00
Iron	35,570 58	11,877 00	700 00	48,147 58
Jackson	32,591 26	14,265 00	.....	46,856 26
Jefferson	46,477 22	25,023 80	1,638 99	73,140 01
Juneau	37,125 07	15,634 19	957 34	53,716 60
Kenosha	35,501 41	20,274 00	1,300 00	57,075 41
Kewaunee	18,145 00	13,600 31	.....	31,745 31
La Crosse	96,837 00	32,338 37	1,350 00	130,525 37
Lafayette	27,583 91	14,746 15	1,400 00	43,730 06
Langlade	50,935 14	12,834 22	1,500 00	65,329 36
Lincoln	65,478 75	17,778 00	1,500 00	84,756 75
Manitowoc	79,600 00	34,531 10	1,400 00	115,531 10
Marathon	91,200 00	43,885 33	2,400 00	137,485 33
Marquette	97,170 10	25,561 90	.....	122,732 00
Marquette	15,600 00	8,731 14	900 00	25,231 14
Milwaukee	845,264 94	274,016 33	2,435 00	1,121,716 27
Monroe	46,545 00	21,746 61	.....	68,291 61
Oconto	27,449 72	20,479 92	900 00	48,829 64
Oneida	32,161 13	.....	1,050 00	33,211 13
Outagamie	39,068 73	36,453 00	1,539 52	77,061 25
Ozaukee	18,000 00	13,346 90	900 00	32,246 90

Valuation of Property and Taxes Levied, 1907.

APPENDIX D.—*Statement showing items of all county taxes, exclusive of town, city and village taxes, levied in 1907—Continued.*

Counties.	For county purposes.	County school tax.	Salary of supt. schols.	Total county taxes (excl. of town, city and village taxes).
Pepin	11,787 56	5,928 85	.....	17,715 91
Pierce	42,890 00	17,468 78	1,616 63	61,975 41
Polk	35,360 00	17,050 77	.....	52,410 77
Portage	22,905 22	26,810 75	1,200 00	50,915 97
Price	35,754 99	10,312 84	900 00	46,967 83
Racine	65,853 20	35,490 00	1,888 31	102,733 51
Richland	24,261 90	15,700 00	.....	39,961 90
Rock	72,629 50	36,583 75	2,000 00	111,213 25
Rusk	31,739 71	7,886 43	900 00	40,526 14
St. Croix	22,985 01	21,311 27	2,002 96	56,299 24
Sauk	53,357 77	23,219 54	2,350 00	78,927 31
Sawyer	29,546 63	2,960 92	500 00	33,007 55
Shawano	37,789 77	23,920 86	1,260 00	62,970 63
Sheboygan	56,748 26	41,361 93	1,840 00	99,950 19
Taylor	30,032 11	10,535 44	900 00	41,467 55
Trempealeau	30,435 12	18,660 10	900 00	49,995 22
Vernon	44,776 49	22,106 19	1,200 00	68,082 68
Vilas	27,520 00	9,000 00	500 00	37,020 00
Walworth	55,315 04	18,151 08	1,579 36	75,045 48
Washburn	17,000 00	7,080 00	.....	24,080 00
Washington	24,542 66	18,629 77	1,200 00	44,372 43
Waukesha	76,173 41	22,437 81	2,766 38	101,377 60
Waupaca	51,750 11	24,575 46	1,500 00	77,825 57
Waushara	18,000 00	13,138 95	.....	31,138 95
Winnebago	82,737 81	39,716 89	1,325 50	123,780 20
Wood	44,606 59	25,264 23	1,500 00	71,370 82
Total	\$3,935,218 92	\$1,671,933 12	\$73,446 37	\$5,683,598 41

Purposes for which County Tax was Expended, 1906.

APPENDIX E.—*Statement showing the purposes for which the county tax was expended in the several counties for the year ending on the 31st day of December, 1906.*

Counties.	Support of poor.	County buildings.	Railroad aid or indebtedness.	Roads and bridges.	Salaries of county officers.	Court expenses.
Adams	\$2,219 09			\$2,520 00	\$2,000 00	\$1,438 72
Ashland	11,696 23	\$2,837 20	\$12,761 74	357 50	12,639 46	12,586 05
Barron	3,004 12			7,409 75	9,838 12	1,059 94
Bayfield	1,571 33		16,069 44	471 09	12,516 54	4,432 82
Brown	4,147 42	15,000 00	7,412 50	16,000 00	16,150 00	10,500 00
Buffalo	1,758 48			868 95	4,324 96	2,329 83
Burnett	855 85	596 50		1,032 60	3,700 00	472 80
Calumet	929 69	106 73			4,300 00	2,476 22
Chippewa	3,427 50	1,627 76		9,182 74	10,742 00	3,997 03
Clark	1,412 00			17,964 73	6,050 00	5,501 83
Columbia	15,500 00	350 00		3,050 25	10,100 00	4,347 45
Crawford	3,500 00			1,393 34	7,950 00	2,239 46
Dane	15,813 65			5,647 89	19,308 32	11,063 09
Dodge	838 54	2,228 53		7,078 00	12,575 00	6,600 03
Door	830 00	200 00		1,100 00	3,625 00	942 20
Douglas	18,491 10			12,423 69	25,696 50	21,347 45
Dunn	604 25			10,225 00	7,000 00	2,255 31
Eau Claire	782 35	3,000 00		1,372 00	5,810 00	5,464 18
Florence	268 31			1,865 88	3,920 00	703 77
Fond du Lac	2,718 52	17,813 63			15,920 00	12,239 67
Forest	211 91			7 50	8,240 00	1,607 13
Grant		3,831 63		12,163 63	8,744 96	4,528 73
Green	3,444 55	1,237 88		1,531 06	5,531 98	786 29
Green Lake	657 44				7,000 00	3,133 37
Iowa	4,051 42				5,585 84	1,821 10
Iron	2,462 17	483 53		2,445 60	6,900 00	2,520 60
Jackson	3,836 82	9,601 51		3,672 77	7,334 48	5,456 82
Jefferson	7,500 00	4,225 00		367 80	15,730 00	5,500 00
Juneau	6,644 14			3,354 71	5,100 00	1,711 11
Kenosha	172 47	482 00		2,131 80	9,100 00	4,983 81
Kewaunee	2,650 25			1,356 00	5,227 50	702 32
La Crosse	12,000 00	17,275 00		12,200 00	16,000 00	12,000 00
Lafayette	2,340 00				6,805 38	1,088 64
Langlade	3,133 68			3,891 06	6,550 00	5,174 21
Lincoln	6,362 78			3,153 75	8,445 00	5,692 78
Manitowoc	1,002 63	498 27		4,530 00	12,112 00	5,103 07
Marathon	4,095 51	6,000 00		10,685 04	18,000 00	6,629 69
Marinette	2,803 20	97,509 20		19,968 60	12,441 20	3,981 61
Marquette	650 00	150 00			5,500 00	993 83
Milwaukee	49,680 00	62,319 74		56,552 77	202,907 40	80,733 07
Monroe	3,500 00	6,240 00		7,450 00	8,000 00	6,000 00
Oconto	1,794 68	1,075 43			5,960 00	1,927 84
Oneida	3,543 21	555 76		794 50	10,774 73	4,904 87
Outagamie	4,591 27	18,600 00		3,168 27	9,485 40	8,003 48
Ozaukee	1,221 29	818 00			5,331 40	1,184 04

Purposes for which County Tax was Expended, 1906.

APPENDIX E.—*Statement showing the purposes for which the county tax was expended in the several counties for the year ending on the 31st day of December, 1906—Continued.*

Counties.	Support of poor.	County buildings.	Railroad aid or indebtedness.	Roads and bridges.	Salaries of county officers.	Court expenses.
Pepin	151 50			1,272 00	2,850 00	884 05
Pierce	4,595 18	8,440 00		3,800 00	6,000 00	5,000 00
Polk	2,337 20	8,771 29		2,837 02	5,127 74	2,425 90
Portage	1,675 61	472 39	5,000 00	2,927 46	6,383 00	3,278 28
Price	855 12	265 63		2,820 68	9,596 41	4,834 25
Racine	3,742 86				18,100 00	5,117 13
Richland	4,715 95				5,958 57	1,050 84
Rock	9,000 00				20,830 59	3,848 27
Rusk	608 19	6,819 00		11,726 24	6,178 33	2,106 45
St. Croix	2,604 18				4,990 00	5,662 97
Sauk	17,545 31	12,600 00		3,786 17	7,450 00	7,929 40
Sawyer	2,785 54	469 49		49 68	6,294 55	2,658 48
Shawano	2,089 90	821 05		3,011 96	6,400 00	3,585 83
Sheboygan	3,787 84	6,000 00			13,270 00	9,955 10
Taylor	1,000 00	1,000 00		7,270 73	7,000 00	5,000 00
Trempealeau	1,170 00			8,843 65	4,520 00	1,631 94
Vernon	4,747 37			540 60	4,850 00	2,099 29
Vilas	1,512 61				9,568 76	2,427 68
Walworth	18,292 55	14,834 25			9,480 00	4,859 25
Washburn	793 50	1,600 00		775 00	5,100 00	925 00
Washington	1,804 24				7,620 50	1,542 26
Waukesha	2,450 86	9,015 00			15,215 00	12,900 00
Waupaca	4,515 51	8,435 16		12,829 49	5,315 00	8,732 58
Waushara	780 40				3,300 01	2,568 62
Winnebago	888 38	11,000 00			19,600 00	7,500 00
Wood	2,648 75	2,667 58		9,156 25	8,026 93	5,636 43
Total	\$312,807 43	\$367,934 19	\$41,243 68	\$321,040 20	\$826,948 56	\$401,887 98

Purposes for which County Tax was Expended, 1906.

APPENDIX E.—Statement showing the purposes for which the county tax was expended in the several counties for the year ending on the 31st day of December, 1906—Continued.

Counties.	Sheriff's account.	Jail expenses.	Relief for indigent soldiers.	All other county expenses.	Total tax expended.
Adams	\$521 71	\$16 00	\$392 00	\$3,948 72	\$13,956 24
Ashland	5,236 14	1,496 33	588 91	38,054 37	98,258 93
Barron	2,234 11		1,344 00	7,263 05	32,153 09
Bayfield	1,885 22	1,855 32	371 53	14,084 79	53,258 08
Brown	4,500 00	600 00	1,921 61	3,827 15	80,058 63
Buffalo	2,388 24	60 52		30,912 17	42,643 15
Burnett	1,114 25		318 16	2,109 84	10,500 00
Calumet	691 48		741 59	7,834 07	17,079 78
Chippewa	2,957 44	770 59	2,256 41	18,283 25	53,244 72
Clark	2,213 37	1,185 00	354 55	46,343 33	81,024 86
Columbia	771 30	750 35	1,845 50	20,463 63	57,178 48
Crawford	1,396 52		800 00	10,528 28	27,807 63
Dane	1,452 39	4,130 26	3,363 00	60,476 85	121,875 45
Dodge	2,355 05	2,353 61	1,415 00	24,268 88	59,741 61
Door	1,200 00	300 00	782 00	5,797 65	14,746 85
Douglas	4,543 64	2,400 00	3,189 00	74,960 27	163,051 65
Dunn	1,821 28	40 05	800 00	31,403 52	54,149 41
Eau Claire	4,325 32	5,967 27	3,676 00	8,830 35	33,227 47
Florence	438 57	353 68	32 20	4,615 70	12,246 11
Fond du Lac	3,908 00		4,143 05	23,573 42	80,336 29
Forest	1,270 56		449 26	14,393 96	26,180 32
Grant	5,411 37		2,573 00	46,844 29	84,102 61
Green	2,525 37	843 19	958 72	16,643 57	33,507 61
Green Lake			800 00	19,604 42	31,197 23
Iowa	639 70		2,101 25	12,553 77	26,753 08
Iron		2,500 00	136 00	15,651 68	33,099 63
Jackson	1,938 02	106 20	65 46	19,128 56	51,140 64
Jefferson	144 94		3,352 26	43,881 34	80,751 34
Juneau	2,734 22		560 00	11,157 98	31,262 16
Kenosha			1,260 75	12,078 95	30,209 78
Kewaunee	521 00	303 97	400 00	8,852 01	20,013 05
La Crosse			2,000 00	22,700 00	94,175 00
Lafayette	981 63	1,300 00	1,671 76	12,291 64	48,265 60
Langlade	2,684 21	1,500 00	963 41	33,944 28	57,840 85
Lincoln	3,999 22	44 85	527 00	15,892 27	44,117 65
Manitowoc	2,722 03	1,744 44	1,989 00	52,344 23	82,045 70
Marathon	4,000 00	2,000 00	1,408 55	30,801 21	83,620 00
Marquette	17,074 60		1,374 00	30,294 80	185,447 21
Marquette	150 00	50 00	314 00	5,755 64	13,563 47
Milwaukee	14,886 00		17,353 65	548,710 45	1,033,193 68
Monroe	1,800 00		1,500 00	21,322 00	55,812 00
Oconto	3,971 68	727 60	250 00	18,076 51	33,783 74
Oneida	1,835 11	2,145 85	336 30	2,187 11	27,077 44
Outagamie	3,832 32		3,500 00	40,898 75	92,079 49
Ozaukee	1,036 91	753 50	48 00	10,230 36	20,623 50

Purposes for which County Tax was Expended, 1906.

APPENDIX E.—*Statement showing the purposes for which the county tax was expended in the several counties for the year ending on the 31st day of December, 1906—Continued.*

Counties.	Sheriff's accounts.	Jail expenses.	Relief for indigent soldiers.	All other county expenses.	Total tax expended.
Pepin	434 29	45 00	123 97	3,303 54	9,063 35
Pierce	2,574 75	1,500 00	340 00	15,875 99	48,125 92
Polk	2,669 80	47 00	1,225 00	17,008 32	42,449 36
Portage	2,481 02	.....	369 00	25,338 81	47,925 57
Price	806 20	2,724 81	250 00	12,676 60	34,829 70
Racine .....	.....	4,000 00	2,000 00	30,606 60	63,596 79
Richland	2,295 23	120 76	816 32	10,716 50	25,654 17
Rock	2,450 25	.....	3,710 00	.....	36,839 11
Rusk	1,269 74	240 00	.....	13,341 50	42,239 45
St. Croix	3,828 85	641 12	379 50	4,619 43	22,726 05
Sauk	1,400 00	1,104 07	500 00	25,253 20	77,563 15
Sawyer	930 61	377 01	235 00	7,977 43	21,777 79
Shawano	785 22	679 99	1,395 60	14,949 01	33,709 61
Sheboygan .....	.....	3,234 60	4,000 00	21,782 33	62,029 87
Taylor	2,000 00	.....	500 00	24,490 72	48,261 45
Trempealeau	1,500 56	254 77	1,136 61	7,213 32	26,275 85
Vernon	2,750 34	306 49	1,273 50	13,528 41	30,096 00
Vilas	1,586 24	.....	.....	5,599 68	20,694 97
Walworth	675 80	500 00	2,100 00	12,008 92	62,750 77
Washburn	1,492 75	900 00	275 00	3,138 75	15,000 00
Washington	753 07	403 00	969 00	15,881 59	28,973 66
Waukesha	5,500 00	4,000 00	2,766 38	27,092 55	73,939 79
Waupaca	3,909 24	553 57	1,340 00	18,844 07	64,474 62
Waushara	2,012 97	.....	400 10	7,684 03	16,746 13
Winnebago	9,000 00	4,500 00	5,250 00	10,000 00	67,738 38
Wood	3,711 29	.....	97 36	12,201 26	44,145 95
Total	\$177,282 74	\$62,429 77	\$105,673 22	\$1,864,961 73	\$4,483,303 14

Purposes for which County Tax was Expended, 1907.

APPENDIX E.—Statement showing the purposes for which the county tax was expended in the several counties for the year ending on the 31st day of December, 1907.

Counties.	Support of poor.	County buildings.	Railroad aid.	Roads and bridges.	Salary of county officers.	Court expenses.
Adams	\$2,250 23	.....	.....	\$700 00	\$4,000 00	\$979 04
Ashland	9,110 46	\$1,209 05	\$12,639 24	12,439 80	11,457 83	10,624 60
Barron	2,953 44	599 67	.....	6,510 00	10,106 63	492 46
Bayfield	1,263 72	.....	32,570 32	2,220 20	12,369 79	1,494 97
Brown	3,558 29	2,000 00	7,412 50	14,409 33	20,263 80	8,573 07
Buffalo	1,587 92	.....	.....	2,650 00	3,500 00	1,383 50
Burnett	451 45	688 85	.....	330 00	3,700 00	432 14
Calumet	711 70	336 02	.....	.....	4,300 00	1,389 20
Chippewa	3,000 00	500 00	4,280 00	6,580 50	13,000 00	2,000 00
Clark	1,623 00	.....	.....	14,459 80	6,200 00	10,997 83
Columbia	15,750 75	6,550 00	.....	1,826 72	10,100 00	4,266 26
Crawford	3,000 00	700 00	.....	1,307 50	6,950 00	2,774 00
Dane	16,276 99	.....	.....	15,987 46	20,164 20	9,691 11
Dodge	1,039 61	6,818 52	.....	3,939 47	12,895 00	6,600 00
Door	550 09	490 00	.....	2,000 00	3,850 00	1,180 32
Douglas	15,872 50	3,079 57	.....	13,504 10	39,207 15	10,117 53
Dunn	799 00	300 00	.....	12,651 63	7,200 00	.....
Eau Claire	559 89	2,000 00	.....	1,630 00	5,916 66	6,187 02
Florence	210 50	1,100 00	.....	6,121 97	4,106 21	513 32
Fond du Lac	4,754 93	6,328 49	.....	.....	17,600 29	12,891 68
Forest	769 70	.....	.....	4,798 93	8,544 18	1,740 43
Grant	18,313 59	46 13	.....	26,691 63	7,821 63	4,619 05
Green	2,000 00	1,000 00	.....	4,900 00	5,200 00	3,000 00
Green Lake .....	.....	.....	.....	.....	7,560 00	2,500 00
Iowa	4,000 00	.....	.....	4,000 00	5,985 58	1,786 64
Iron	2,376 77	250 00	.....	2,897 35	6,900 00	3,432 60
Jackson	2,376 93	.....	.....	2,771 66	7,044 62	8,139 99
Jefferson	6,700 00	2,700 00	.....	7,000 00	16,436 00	1,000 00
Juneau	7,073 63	.....	.....	4,663 27	5,500 00	2,040 00
Kenosha	117 62	1,031 67	.....	.....	9,100 00	8,538 63
Kewaunee	3,152 44	.....	.....	1,850 00	5,379 96	1,199 14
La Crosse	12,000 00	17,275 00	.....	12,600 00	17,000 00	10,000 00
Lafayette	2,131 69	1,558 74	.....	4,999 35	8,324 54	1,429 40
Linglade	2,123 29	3,000 00	.....	5,180 64	8,041 83	6,322 34
Lincoln	6,809 60	.....	.....	4,162 05	8,755 00	3,006 39
Manitowoc	1,751 51	80,689 62	.....	1,450 00	12,426 30	6,044 24
Marathon	4,933 03	.....	.....	11,648 00	19,000 00	7,000 00
Marinette .....	.....	29,850 00	.....	5,500 00	.....	.....
Marquette	462 25	700 00	.....	3,400 00	5,500 00	1,886 21
Milwaukee	40,380 00	31,511 63	.....	6,085 73	231,001 09	72,066 89
Monroe	3,500 00	.....	.....	7,175 00	8,000 00	6,000 00
Oconto	1,878 93	1,566 64	.....	.....	10,250 00	4,263 77
Oneida	2,875 95	3,659 13	.....	523 81	12,851 52	2,200 00
Outagamie	3,615 03	4,200 00	.....	3,549 51	10,979 99	9,298 32
Ozaukee	348 25	.....	.....	.....	5,331 40	2,194 29

Purposes for which County Tax was Expended, 1907.

APPENDIX E.—*Purposes for which county tax was expended, 1907*—Continued.

Counties.	Support of poor.	County buildings.	Railroad aid.	Roads and bridges.	Salary of county officers.	Court expenses.
Pepin	316 37	125 00	.....	1,917 60	3,550 00	1,142 06
Pierce	4,500 00	8,440 00	.....	1,100 00	6,000 00	2,500 00
Polk	1,225 44	1,739 07	.....	6,474 69	3,188 63	2,428 98
Portage	1,262 29	631 00	5,000 00	900 00	8,890 00	2,931 54
Price	1,704 05	709 97	.....	5,799 44	9,269 36	3,174 56
Racine	4,056 39	.....	.....	1,114 45	18,800 00	4,887 59
Richland	4,012 51	.....	.....	.....	5,157 90	2,932 93
Rock	6,780 00	3,500 00	11,000 00	5,844 55	23,095 14	5,329 07
Rusk	1,403 81	.....	.....	4,561 24	6,265 00	1,603 97
St. Croix	2,438 27	.....	.....	3,646 75	6,200 00	5,832 10
Sauk	18,751 45	9,972 93	.....	5,129 65	6,950 00	4,615 57
Sawyer	2,781 73	3,361 00	.....	4,137 00	6,665 58	2,853 97
Shawano	2,864 49	325 00	.....	2,050 00	7,313 28	3,437 89
Sheboygan	3,199 07	2,125 00	.....	.....	14,460 00	7,071 82
Taylor	1,000 00	.....	.....	7,916 94	7,000 00	5,000 00
Trempealeau	1,413 96	1,363 68	.....	7,423 00	4,750 00	1,085 71
Vernon	6,084 74	.....	.....	800 00	5,183 40	3,260 36
Vilas	1,067 55	.....	.....	.....	10,000 00	3,470 77
Walworth	18,500 00	25,000 00	.....	.....	11,000 00	3,000 00
Washburn	975 00	560 00	.....	3,250 00	5,050 00	1,650 00
Washington	2,063 82	5,625 00	.....	.....	8,317 50	1,930 97
Waukesha	2,450 86	15,000 00	.....	.....	14,502 50	12,000 00
Waupaca	5,447 95	.....	.....	11,885 05	6,451 00	7,282 41
Waushara	1,085 24	.....	.....	.....	4,454 24	2,634 97
Winnebago	4,128 22	8,000 00	.....	5,250 00	19,600 00	8,030 00
Wood	4,744 54	2,702 08	.....	4,511 25	7,958 65	6,123 18
Total	\$319,292 42	\$300,678 46	\$72,962 06	\$328,827 07	\$894,923 47	\$373,515 94

*Purposes for which County Tax was Expended, 1907.*APPENDIX E.—*Purposes for which county tax was expended, 1907—Continued.*

Counties.	Sheriff's accounts.	Jail expenses.	Relief for indigent soldiers.	All other county expenses.	Total tax expended.
Adams	\$580 66		\$240 00	\$5,774 11	\$14,524 04
Ashland	5,169 61	\$1,307 91	475 56	9,306 06	73,800 12
Barron	1,500 11		1,254 00	10,032 11	33,428 41
Bayfield	2,787 10	2,142 00	568 22	16,862 01	72,278 33
Brown	3,309 09	1,588 06	1,058 96	35,311 01	98,385 06
Buffalo	1,492 63	20 35		36,001 50	46,635 90
Burnett	919 21		275 09	6,200 00	12,996 74
Calumet	405 85	167 00	1,370 83	4,589 03	13,219 63
Chippewa	6,000 00	200 00	2,000 00	13,464 98	51,035 48
Clark	3,572 55	1,127 00	354 48	10,889 62	49,224 31
Columbia	483 63	676 86	1,843 25	12,208 54	53,706 03
Crawford			800 00	8,243 36	23,774 83
Dane	1,485 28	4,061 78	3,392 50	52,549 17	123,608 49
Dodge	2,839 95	1,313 10	2,300 00	11,740 94	49,516 59
Door	1,002 73	100 00	800 00	3,807 00	13,690 05
Douglas	5,132 00	3,120 00	3,600 00	57,188 41	150,821 31
Dunn			800 00	37,084 70	58,335 33
Eau Claire	4,133 87	5,216 17	3,870 00	22,830 09	52,343 70
Florence	656 68		90 50	4,428 34	17,237 52
Fond du Lac	2,820 74	872 56	4,641 27	30,228 69	80,138 65
Forest	1,714 28		407 55	19,326 15	37,311 32
Grant	5,628 85		2,429 00	23,927 50	89,477 38
Green	2,000 00	100 00	2,000 00	6,121 47	26,821 47
Green Lake			800 00	14,692 67	25,552 67
Iowa	623 03		2,500 00	19,454 38	38,354 63
Iron	1,665 66	2,500 00	135 47	10,199 49	30,357 43
Jackson	3,306 94	31 36	247 43	14,968 46	38,887 39
Jefferson		1,700 00	2,100 00	35,474 01	73,140 01
Juneau	2,912 37		600 00	12,321 62	35,110 89
Kenosha			1,331 72	17,216 55	37,351 19
Kewaunee	589 81	242 36	300 00	6,445 38	19,089 09
La Crosse			2,400 00	13,200 00	84,475 00
Lafayette	1,053 57	1,715 20	1,334 29	12,394 39	34,941 17
Langlade	4,039 81	337 50	1,028 67	12,763 24	42,837 32
Lincoln	3,448 71	36 65	523 75	17,417 09	49,159 24
Manitowoc	3,324 09	1,533 04	1,998 30	30,270 79	139,487 89
Marathon	4,000 00	2,500 00	1,442 40	40,357 39	90,900 32
Marinette			1,400 00	119,613 10	155,863 10
Marquette	100 00	25 00	321 00	2,355 93	14,150 39
Milwaukee	11,896 30		18,142 65	590,458 60	1,001,542 87
Monroe	2,200 00		1,500 00	18,170 00	46,545 00
Oconto	640 40	246 28	235 00	7,613 00	26,674 02
Oneida	2,748 30	779 18	93 00	11,336 57	37,067 46
Outagamie	2,162 30		3,500 00	21,266 33	58,571 48
Ozaukee	633 35	524 00	48 00	10,758 74	19,838 03

*Purposes for which County Tax was Expended, 1907.*APPENDIX E.—*Purposes for which county tax was expended, 1907*—Continued.

Counties.	Sheriff's accounts.	Jail expenses.	Relief for indigent soldiers.	All other county expenses.	Total tax expended.
Pepin	453 11	70 00	110 00	2,461 27	10,146 41
Pierce	1,500 00	200 00	500 00	6,700 00	31,440 00
Polk	2,242 22	.....	1,485 00	23,175 93	46,959 96
Portage	2,925 70	.....	537 87	10,884 14	32,962 54
Price	1,485 41	2,401 55	731 32	12,631 33	37,966 99
Racine	7,000 00	.....	3,000 00	24,923 03	63,781 46
Richland	1,209 86	99 36	966 60	11,503 54	25,852 67
Rock	2,500 00	1,071 36	3,776 00	153,061 82	215,967 94
Rusk	1,181 30	147 40	529 74	16,738 69	32,444 15
St. Croix	4,263 56	1,039 19	752 68	7,768 79	31,941 34
Sauk	1,068 86	954 13	500 00	30,984 72	78,927 51
Sawyer	1,308 28	624 30	196 00	9,784 62	31,712 33
Shawano	1,320 16	779 30	1,404 98	12,293 53	31,788 73
Sheboygan .....	.....	.....	4,000 00	25,892 37	56,748 26
Taylor	2,000 00	.....	800 00	17,750 61	41,467 55
Trempealeau	1,337 37	.....	1,218 99	11,415 19	30,007 90
Vernon	2,893 41	181 81	1,724 44	47,161 83	67,289 99
Vilas	1,421 79	93 46	.....	15,446 43	31,500 00
Walworth	1,000 00	2,000 00	1,600 00	27,202 03	89,302 03
Washburn	2,000 00	500 00	275 00	2,740 00	17,000 00
Washington	1,267 93	1,120 35	1,050 00	8,545 42	29,970 99
Waukesha	6,195 95	3,100 00	2,100 00	23,924 12	79,273 43
Waupaca	4,425 75	299 16	2,110 00	21,501 53	59,402 83
Waushara .....	.....	1,604 47	428 07	40,989 54	51,196 53
Winnebago	3,000 00	2,500 00	6,500 00	13,921 78	70,900 00
Wood	4,665 35	.....	38 76	29,399 60	61,153 50
Total	\$158,180 62	\$52,970 10	\$113,788 34	\$2,085,674 47	\$4,700,812 95

Indebtedness of Towns, Cities and Villages, 1906.

APPENDIX F.—*Statement showing bonded and other indebtedness of towns, cities, villages and school districts in the several counties, December 31, 1906.*

Counties.	Railroad aid.	School buildings.	Other public buildings.	Pavements and sewers.	Water works.
Adams			\$100 00		
Ashland		\$13,199 66	800 00		
Barron	\$1,525 00	35,728 00	32,000 00		\$18,773 24
Bayfield	12,700 00				
Brown		101,800 00	58,250 00	\$119,500 00	71,200 00
Buffalo	7,800 00	14,600 00			15,800 00
Burnett		1,500 00			8,000 00
Calumet	25,000 00				
Chippewa		82,700 00			13,950 00
Clark		9,000 00	100 00		14,700 00
Columbia		15,000 02	41,000 00	3,000 00	72,400 00
Crawford		9,000 00			27,000 00
Dane	6,500 00	441,312 50	18,000 00	240,300 00	59,600 00
Dodge		1,000 00	4,000 00	7,108 40	45,530 60
Door	7,800 00	43,250 00	75 00		
Douglas		17,000 00		358,276 88	3,500 00
Dunn		35,900 00	5,000 00		
Eau Claire			100 00		7,400 00
Florence			530 00		2,000 00
Fond du Lac	60,000 00	83,950 00	8,999 80	85,500 00	3,469 40
Forest		24,250 00			
Grant		21,500 00	600 00		69,400 00
Green					95,000 00
Green Lake		16,000 00			
Iowa		51,156 51	1,200 00		22,830 00
Iron			17,527 50		
Jackson					17,000 00
Jefferson		17,000 00	4,000 00	44,891 60	50,500 00
Juneau		9,400 00			24,562 12
Kenosha	170,000 00				
Kewaunee	32,000 00	12,000 00			10,000 00
La Crosse		243,576 80	13,800 00	132,000 00	197,000 00
Lafayette		4,400 00			8,200 00
Langlade		55,425 00	10,000 00	21,000 00	
Lincoln		40,500 00	6,400 00	1,800 00	
Manitowoc	35,000 00	45,600 00		23,000 00	50,000 00
Marathon		50,000 00	17,100 00	25,000 00	112,000 00
Marquette		19,425 00	13,000 00	20,000 00	
Marquette		6,500 00			
Milwaukee		1,556,815 00	1,337,250 00	2,750,250 00	420,750 00
Monroe				12,000 00	26,600 00
Oconto					
Oneida		46,450 00		21,000 00	5,500 00
Outagamie		104,200 00	43,700 00	22,000 00	35,000 00
Ozaukee					

*Indebtedness of Towns, Cities and Villages, 1906.*APPENDIX F.—*Statement showing bonded and other indebtedness of towns, cities and villages, 1906—Continued.*

Counties.	Railroad aid.	School buildings.	Other public buildings.	Pavements and sewers.	Water works.
Pepin					
Pierce				5,855 00	27,906 00
Polk		18,985 74			20,200 00
Portage	6,000 00	41,000 00		30,000 00	
Price		14,000 00			4,800 00
Racine		218,000 00		314,000 00	
Richland	2,150 00	6,178 00		3,000 00	
Rock		42,800 00	74,830 00	41,000 00	85,000 00
Rusk			5,000 00		18,000 00
St. Croix		20,557 25	1,500 00		29,597 50
Sauk	15,000 00	104,640 00	2,000 00	6,350 00	124,500 00
Sawyer		17,300 00	4,000 00	10,000 00	32,000 00
Shawano	148,000 00	49,400 00	1,400 00	19,900 00	1,500 00
Taylor					13,000 00
Trempealeau			7,150 00	3,500 00	23,200 00
Vernon	49,856 57	3,000 00		10,000 00	7,100 00
Vilas			1,240 00		23,000 00
Walworth		14,719 62	1,300 00		14,000 00
Washington		6,000 00	7,000 00	5,000 00	7,000 00
Waukesha		34,000 00		30,000 00	45,000 00
Waupaca		19,500 00	5,000 00		49,000 00
Waushara	19,000 00	25,611 10	3,000 00		
Winnebago		116,000 00	54,000 00	36,400 00	135,000 00
Wood		72,000 00	14,000 00	34,000 00	106,000 00
Total	\$598,231 57	\$4,052,930 18	\$1,814,622 30	\$4,435,631 83	\$2,273,498 96

Indebtedness of Towns, Cities and Villages, 1906.

APPENDIX F.—Statement showing bonded and other indebtedness of towns, cities and villages, 1906—Continued.

Counties.	Lighting plants.	Roads and bridges.	Interest unpaid.	Other purposes.	Total bonded indebtedness of towns, cities and villages.
Adams			\$6 00		\$106 00
Ashland		\$1,000 00	60 00	\$375,000 00	390 059 66
Barron	\$5,833 34	6,090 00		640 00	100,549 68
Bayfield				59,400 00	72,100 00
Brown		31,612 25	5,500 00	47,730 00	435,692 25
Buffalo			200 00		38,400 00
Burnett	2,000 00			1,699 20	13,199 20
Calumet	6,000 00		1,125 00		32,125 00
Chippewa		1,200 00	553 25	100,000 00	198,503 25
Clark	19,500 00	15,050 00	460 10	2,442 00	61,252 10
Columbia	29,500 00	60,700 00	800 00	62 50	222,462 52
Crawford			2,686 40		38,686 40
Dane	27,750 00	450 31		238,500 00	1,047,412 81
Dodge	86,368 89		2,322 71	38,934 98	135,265 08
Door				1,682 50	52,807 50
Douglas				766,095 69	1,144,802 57
Dunn		16,550 00	20 00	6,350 00	63,870 00
Eau Claire	4,850 00	5,000 00	470 00	210,500 00	228,870 00
Florence					2,430 00
Fond du Lac	6,081 61			10,000 00	258,000 81
Forest			679 59		24,929 59
Grant	14,000 00	500 00			106,000 00
Green	10,500 00		450 00	1,500 00	107,450 00
Green Lake	18,500 00		895 00	7,000 00	42,305 00
Iowa		700 00	300 00	3,559 00	79,715 51
Iron			1,192 85		18,721 35
Jackson				19,245 00	36,245 00
Jefferson	60,500 00		1,794 03	11,111 45	189,797 03
Juneau	10,000 00	2,000 00	575 00	11,538 17	58,075 29
Kenosha					170,000 00
Kewaunee		8,000 00			62,000 00
La Crosse		15,800 00	174 09	152,000 00	754,350 89
Lafayette	5,400 00			150 00	18,150 00
Langlade		2,350 00	261 00		89,036 00
Lincoln		11,890 00	129 50	750 00	61,469 50
Manitowoc		15,000 00		63,700 00	232,300 00
Marathon		771 00		930 00	205,801 00
Marinette		8,157 50	81,425 00	154,500 00	296,507 50
Marquette		5,623 34	35 00	14 00	12,182 34
Milwaukee	150,000 00	1,144,000 00	775 00	1,040,000 00	8,399,840 00
Monroe		1,600 00		3,000 00	43,200 00
Oconto	17,500 00				17,500 00
Oneida		2,734 34	73 52	13,726 16	89,484 02
Outagamie	10,000 00	34,100 00	4,114 50	13,325 00	266,539 50
Ozaukee	83,120 00				83,120 00

*Indebtedness of Towns, Cities and Villages, 1906.*APPENDIX F.—*Statement showing bonded and other indebtedness of towns, cities and villages, 1906—Continued.*

Counties.	Lighting plants.	Roads and bridges.	Interest unpaid.	Other purposes.	Total bonded indebtedness of towns, cities and villages.
Pepin		22,600 00			22,600 00
Pierce	5,258 00		292 68	14,890 00	54,201 68
Polk		6,870 00		150 00	46,205 74
Portage				1,500 00	78,500 00
Price		996 49	952 00	3,451 25	24,199 74
Racine				70,000 00	602,000 00
Richland	18,000 00	1,350 00		1,940 80	32,618 80
Rock	5,000 00	24,800 00	485 42		273,885 42
Rusk		700 00			23,700 00
St. Croix	242 00	200 00		3,260 00	55,356 75
Sauk	22,500 00	9,300 00	50 00		284,340 00
Sawyer		333 00	571 52	11,775 49	12,680 01
Shawano		3,061 25	54 00	725 00	67,140 25
Sheboygan		3,500 00		50,000 00	273,700 00
Taylor	7,000 00	1,640 00		232 00	21,872 00
Trempealeau	3,950 00	6,050 00	890 25	300 00	45,040 25
Vernon	2,500 00			1,140 80	73,587 37
Vilas	50,000 00				50,000 00
Walworth	10,500 00				34,740 00
Washburn			672 50		30,392 12
Washington				2,500 00	27,500 00
Waukesha	55,872 82	21,000 00	2,600 00	2,850 00	191,322 83
Waupaca	25,525 00	700 00	2,310 00		102,035 00
Waushara		6,500 00	425 00		54,536 10
Winnebago	5,000 00	97,000 00		234,500 00	677,900 00
Wood		29,501 28	24 00	600 00	256,125 28
Total	\$708,751 16	\$1,637,090 76	\$116,315 91	\$3,769,830 99	\$19,397,003 73

*Indebtedness of Towns, Cities and Villages, 1906.*APPENDIX F.—*Statement showing bonded and other indebtedness of towns, cities and villages, 1906—Continued.*

Counties.	All other indebtedness.	Indebtedness of school districts.	Total indebtedness of towns, cities and villages	Railroad aid.	Roads and bridges.
Adams		\$2,815 56	\$2,921 56		
Ashland			390,059 66	\$83,750 00	
Barron	\$1,350 00	25,135 13	127,034 81		
Bayfield		6,000 00	78,100 00	143,000 00	
Brown		2,000 00	437,692 25	32,775 00	
Buffalo			38,400 00		
Burnett		2,320 49	15,519 69		
Calumet	6,900 00	38,646 67	77,671 67		
Chippewa	2,903 93	21,199 06	222,606 24		
Clark		52,456 71	113,708 81		
Columbia	2,000 00	8,783 61	233,246 13		
Crawford		6,233 60	44,920 00		
Dane	26,800 00	27,332 23	1,101,545 04		
Dodge	20,482 75	7,605 31	163,353 14		
Door		6,547 00	59,354 50	36,000 00	
Douglas	24,450 48		1,169,253 05		
Dunn		1,182 63	65,002 63		\$16,550 00
Eau Claire		3,669 76	231,989 76		
Florence		2,771 00	5,301 00		
Fond du Lac	75,312 25	6,087 00	339,400 06		
Forest			24,929 59		
Grant	7,800 00	29,620 00	143,420 00		
Green	7,000 00	37,500 00	151,950 00		
Green Lake	10,400 00	1,315 00	54,020 00		
Iowa		3,687 71	83,403 22		
Iron	5,103 53	2,630 00	26,504 88		
Jackson		10,404 92	46,649 92		
Jefferson	3,000 00	3,711 59	196,508 67		
Juneau		22,303 01	80,378 30		
Kenosha	1,100 00	3,000 00	174,100 00		
Kewaunee		1,583 33	63,583 33		
La Crosse		6,532 71	760,883 60		
Lafayette		210 00	18,360 00		
Langlade	824 00	4,532 00	94,302 00		
Lincoln	7,000 00	4,570 00	73,039 50		
Manitowoc		33,500 00	265,800 00		
Marathon	895 56	58,387 36	265,083 92		
Marinette	405 00	6,787 04	303,699 54		
Marquette		51 12	12,233 46		
Milwaukee	38,500 00	42,877 00	8,481,217 00		
Monroe	13,109 64	16,128 64	72,438 26		
Oconto	10,078 79	18,501 85	46,080 64		
Oneida		554 31	90,038 33		
Outagamie	10,305 42	20,875 00	297,719 92		
Ozaukee		23,651 18	111,771 18		

Indebtedness of Towns, Cities and Villages, 1906.

APPENDIX F.—*Statement showing bonded and other indebtedness of towns, cities and villages, 1906—Continued.*

Counties.	All other indebtedness	Indebtedness of school districts.	Total indebtedness of towns, cities and villages.	Railroad aid.	Roads and bridges.
Pepin			22,600 00		
Pierce	49 40	22,260 22	76,511 30		
Polk		959 70	47,165 44		
Portage	401 85	3,027 25	81,929 10	130,000 00	
Price	2,763 18		26,962 92		
Racine			602,000 00		
Richland	870 00	18,378 07	51,866 87		
Rock	300 00	20,356 74	294,542 16		
Rusk		1,275 00	24,975 00		
St. Croix	4,150 00	34,061 48	93,568 23		
Sauk	12,356 05	5,550 00	302,246 05		
Sawyer			12,680 01		
Shawano		23,043 12	90,183 37		
Sheboygan	1,000 00	27,527 08	302,227 08		
Taylor	100 00	39,314 55	61,286 55		
Trempealeau	3,663 00	27,373 40	76,081 65		
Vernon	2,072 18	34,757 54	110,427 09		
Vilas			30,000 00		
Walworth		83,334 00	118,074 00		
Washburn	10,000 00	6,919 15	47,311 27		
Washington		2,229 72	29,729 72		
Waukesha		19,100 00	210,422 82		
Waupaca	13,955 42	39,051 09	155,041 51		
Waushara		5,211 53	59,747 63		
Winnebago	191,600 00	13,570 19	793,070 19		
Wood	34,171 25	3,000 00	293,296 53		
Total	\$163,178 66	\$1,009,049 36	\$20,869,231 56	\$425,525 00	\$16,550 00

Indebtedness of Towns, Cities and Villages, 1907.

APPENDIX F.—Statement showing bonded and other indebtedness of towns, cities, villages and school districts in the several counties, December 31, 1907.

Counties.	Railroad aid.	School buildings.	Other public buildings.	Pavements and sewers.	Water works.
Adams		\$640 10			
Ashland		10,836 63			
Barron	\$412 78	51,200 00	\$2,900 00		\$17,150 01
Bayfield	12,700 00				4,000 00
Brown		95,600 00	54,950 00	\$121,500 00	71,200 00
Buffalo	4,602 00	14,196 66			
Burnett		1,466 00			
Calumet	25,000 00				
Chippewa		82,938 85			10,600 00
Clark		7,000 00	100 00	2,000 00	30,000 00
Columbia		32,141 87	7,500 00	2,500 00	92,975 00
Crawford		23,000 00			31 00 00
Dane		407,200 00	18,000 00	79,000 00	53,950 01
Dodge		1,000 00	3,000 00	6,837 69	75,697 91
Door	6,200 00	38,250 00	8,425 00		
Douglas		12,000 00		306,885 57	
Dunn		25,000 00	5,000 00		
Eau Claire					106,600 00
Florence					
Fond du Lac	60,000 00	83,300 00	7,333 20	81,500 00	3,149 37
Forest		24,500 00			
Grant		23,500 00	500 00	20,000 00	68,500 00
Green		27,000 00			92,500 00
Green Lake		15,000 00			
Iowa		56,232 08	1,200 00		40,000 00
Iron		5,180 00	16,000 00		
Jackson				400 00	17 00 00
Jefferson			3,500 00	51,112 31	144,532 72
Juneau		8,200 00			26,060 62
Kenosha	170,000 00				
Kewaunee	29,100 00				
La Crosse		260,000 00	33,800 00	147,000 00	200,000 00
Lafayette		24,351 18		2,400 00	21,580 00
Langlade		55,805 00	10,000 00	21,000 00	
Lincoln		79,000 00	6,400 00	1,200 00	
Manitowoc	35,000 00	39,125 00	3,000 00	18,500 00	27,500 00
Marathon		65,971 99	15,000 00	100,000 00	12,000 00
Marinette		18,100 00		19,750 00	
Marquette		4,000 00			
Milwaukee		1,767,750 00	1,520,500 00	3,002,500 00	233,000 00
Monroe		350 00		22,000 00	25,100 00
Oconto		37,250 00			
Oneida	17,323 34	25,680 00		30,000 00	4,500 00
Outagamie		110,883 00	39,850 00	21,000 00	35,000 00
Ozaukee			1,200 00		74,000 00

Indebtedness of Towns, Cities and Villages, 1907.

APPENDIX F.—Statement showing bonded and other indebtedness of towns, cities and villages, 1907—Continued.

Counties.	Railroad aid.	School buildings.	Other public buildings.	Pavements and sewers.	Water works.
Pepin					
Pierce				15,583 66	20,584 45
Polk		9,984 00			17,500 00
Portage	5,000 00	41,000 00		39,000 00	2,500 00
Price		5,350 00	750 00		4,200 00
Racine		206,411 25			
Richland	821 10		500 00		11,000 00
Rock		201,000 00	65,500 00	37,500 00	84,000 00
Rusk		3,000 00		18,000 00	
St. Croix		30,333 92	1,000 00		27,436 73
Sauk		110,000 00		4,000 00	126,000 00
Sawyer					
Shawano		11,250 00		17,500 00	23,000 00
Sheboygan	148,000 00	69,990 00	25,900 00		1,000 00
Taylor		40,000 00		10,000 00	1,000 00
Trempealeau			6,000 00	500 00	21,300 00
Vernon	44,000 00			10,000 00	21,216 67
Vilas					
Walworth			1,200 00		27,000 00
Washburn		12,820 00	950 00		14,500 00
Washington			6,500 00	5,000 00	31,000 00
Waukesha		39,000 00		30,000 00	103,600 00
Waupaca		23,704 64	4,000 00		48,000 00
Waushara	19,000 00	19,100 00	3,688 88		
Winnebago		110,200 00	60,000 00	34,400 00	135,000 00
Wood		16,892 24	13,000 00	32,000 00	104,000 00
Total	\$577,169 22	\$4,474,714 41	31,947,147 08	\$4,301,569 23	\$2,405,953 48

Indebtedness of Towns, Cities and Villages, 1907.

APPENDIX F.—Statement showing bonded and other indebtedness of towns, cities and villages, 1907—Continued.

Counties.	Lighting plants.	Roads and bridges.	Interest unpaid.	Other purposes.	Total bonded indebtedness of towns, cities and villages.
Adams					\$640 10
Ashland			\$420 00	\$371,000 00	382,283 03
Barron	\$5,550 00	\$4,700 00		1,250 00	82,962 79
Bayfield	19,000 00		630 00	92,076 70	128,376 70
Brown		26,600 00	5,200 00	50,350 00	425,500 00
Buffalo			380 00		10,178 66
Burnett	8,000 00	2,000 00	105 76		11,571 76
Calumet	5,500 00		1,125 00		31,625 00
Chippewa	1,600 00	1,300 00	623 00	99,000 00	196,061 85
Clark	17,000 00	6,396 00	48 75	1,100 00	63,544 75
Columbia	27,500 00	58,850 00	767 50	750 00	222,984 37
Crawford					54,000 00
Dane	26,000 00	258,650 00	347 50	175,667 00	1,018,814 50
Dodge	34,000 42	2,928 88	2,079 11	33,750 12	159,344 13
Door					52,875 00
Douglas				750,135 69	1,069,021 26
Dunn		17,694 60	56 57	5,000 00	52,751 17
Eau Claire	4,575 00	4,500 00	330 00	205,000 00	321,005 00
Florence	1,000 00			5,000 00	6,000 00
Fond du Lac	5,099 58		150 00	10,000 00	250,532 15
Forest			12,000 00	15,000 00	51,500 00
Grant	26,000 00	250 00		3,500 00	142,200 00
Green	12,500 00	425 00			132,425 00
Green Lake	17,500 00			6,000 00	38,500 00
Iowa					97,432 08
Iron			2,830 00	6,465 87	30,445 87
Jackson	9,500 00	2,000 00	324 22	16,800 00	46,624 22
Jefferson	45,000 00	10,795 12	2,147 55	7,249 88	264,357 58
Juneau	10,000 00	1,200 00	486 00	600 00	46,546 62
Kenosha				1,000 00	171,000 00
Kewaunee	10,000 00	8,000 00			47,100 00
La Crosse		20,000 00		132,405 00	793,205 00
Lafayette	10,700 00		125 00		59,156 18
Langlade		2,000 00			83,805 00
Lincoln		7,660 00	83 00	7,000 00	101,343 00
Manitowoc	25,500 00	24,000 00		54,700 00	227,325 00
Marathon	10,000 00		10,000 00		212,971 99
Marinette		2,465 00	364 00	176,288 99	216,937 00
Marquette		6,333 34	100 00	2,000 00	12,433 34
Milwaukee	142,500 00	1,327,250 00	754 44	1,107,750 00	9,162,034 44
Monroe		1,400 00		2,000 00	50,850 00
Oconto	17,500 00	1,000 00		13,543 35	69,293 35
Oncida			3,107 60	6,000 00	86,620 04
Outagamie	10,000 00	28,900 00	571 50	13,000 00	259,204 50
Ozaukee	6,840 00		20 00		82,060 00

Indebtedness of Towns, Cities and Villages, 1907.

APPENDIX F.—*Statement showing bonded and other indebtedness of towns, cities and villages, 1907—Continued.*

Counties.	Lighting plants.	Roads and bridges.	Interest unpaid.	Other purposes.	Total bonded indebtedness of towns, cities and villages.
Pepin		29,600 00			22,600 00
Pierce		13,337 80	200 00		49,655 91
Polk		9,470 00	558 00		37,512 00
Price				1,000 00	79,500 00
Racine					10,200 00
Richland	17,000 00	2,100 00		413,716 45	620,127 70
Rock	5,500 00	20,750 00		4,000 00	31,491 10
Rusk		6,900 00	227 50		418,250 00
St. Croix	3,665 55			3,262 20	28,197 50
Sauk	14,000 00	9,877 74	1,322 40	7,185 00	65,698 40
Sawyer			471 52	9,775 49	273,385 14
Shawano		1,050 00	25 25	223 50	10,247 01
Sheboygan		1,500 00		50,000 00	53,043 75
Taylor	7,500 00		275 00	2,652 08	287,390 00
Trempealeau	2,950 00	3,000 00			61,437 08
Vernon	13,950 00		256 67		33,750 00
Vilas	52,000 00				89,433 34
Walworth	8,000 00	538 33	1,051 91		57,000 00
Washburn	9,000 00		758 25		37,790 24
Washington				2,000 00	38,028 25
Waukesha	26,000 00		2,360 00	25,200 00	44,500 00
Waupaca	25,200 00	2,800 00	24 50		220,560 00
Waushara	6,000 00			600 00	103,729 14
Winnebago	10,000 00	96,000 00		223,000 00	48,388 83
Wood		27,300 00			671,600 00
Total	\$708,930 55	\$2,044,421 81	\$33,247 50	\$4,116,997 32	\$20,630,150 60

*Indebtedness of Towns, Cities and Villages, 1907.*APPENDIX F.—*Statement showing bonded and other indebtedness of towns, cities and villages, 1907—Continued.*

Counties.	All other indebtedness.	Indebtedness of school districts.	Total indebtedness of towns, cities and villages.	Railroad aid.	Roads and bridges.
Adams		\$500 00	\$1,140 10		
Ashland	\$139,109 09		521,395 72	\$32,500 00	
Barron	400 00	45,000 73	138,453 52	41? 78	\$470 00
Bayfield		2,400 00	130,776 70	130,000 00	
Brown		1,100 00	426,600 00	24,750 00	
Buffalo			19,178 66		
Burnett	1,610 40	6,138 63	19,320 79		
Calumet	5,900 00	18,286 80	55,811 80		
Chippewa	3,800 00	15,394 40	215,256 25		
Clark	350 00	62,771 16	126,635 91		
Columbia	2,747 41	515 15	226,246 93		
Crawford	11 58	1,191 91	55,203 49		
Dane	5,005 50	63,453 31	1,087,273 31		
Dodge	1,164 06	37,558 09	198,066 28		
Door	1,000 00	4,941 67	53,816 67		
Douglas	31,837 18	3,552 50	1,104,410 94		
Dunn		3,973 95	56,725 12		
Eau Claire		14,937 54	335,972 54		
Florence	2,117 00		8,117 00		
Fond du Lac	105,184 96		355,717 11		
Forest	27,200 00		78,700 00		
Grant		29,261 70	171,611 70		
Green	2,475 00	31,000 00	165,900 00		
Green Lake	1,000 00	30,071 43	69,571 43		
Iowa	4,087 99	2,998 00	104,518 07		
Iron			30,445 87		
Jackson		12,557 17	59,181 39		
Jefferson	3,541 19	22,353 55	290,252 32		
Juneau	7,100 00	44,913 48	98,560 10		
Kenosha		5,221 44	176,221 44		
Kewaunee		20,337 84	67,437 84		
La Crosse		1,927 50	795,132 50		
Lafayette	6,000 00		65,156 18		
Langlade	1,031 50	6,167 55	96,004 05		
Lincoln	462 52	1,060 00	102,865 52		
Manitowoc	45,381 20	6,600 00	279,306 20		
Marathon	5,977 39	51,870 05	270,819 43		
Marinette		2,400 00	219,367 99		7,000 00
Marquette	800 09	169 00	13,402 34		
Milwaukee	37,250 00	61,316 00	9,260,570 44		
Monroe	17,609 86	46,963 40	115,422 26		
Oconto		11,848 31	81,141 66		
Oneida	4,288 82	974 27	91,884 03		
Outagamie	22,700 00	21,250 00	303,154 50		
Ozaukee		2,936 32	84,996 32		

Indebtedness of Towns, Cities and Villages, 1907.

APPENDIX F.—*Statement showing bonded and other indebtedness of towns, cities and villages, 1907—Continued.*

Counties.	All other indebtedness.	Indebtedness of school districts.	Total indebtedness of towns, cities and villages.	Railroad aid.	Roads and bridges.
Pepin		5,389 33	27,989 33		
Pierce	312 75	30,899 30	80,867 96		
Polk	1,525 00	4,658 44	43,695 44		
Portage	225 00	3,919 47	83,644 47	120,000 00	
Price	593 00	5,305 14	16,105 14		
Racine	100 00		620,227 70		
Richland	2,125 00	25,403 27	58,949 37		
Rock		74,661 71	492,911 71		
Rusk		2,147 75	30,275 25		
St. Croix	75 00	26,839 55	92,672 95		
Sauk		10,634 10	283,009 24		
Sawyer	14,200 00	2,900 00	27,347 01		
Shawano		25,895 25	78,854 00		
Sheboygan	2,500 00	24,260 99	314,150 99		
Taylor		16,983 96	78,411 04		
Trempealeau	3,209 52	27,758 59	64,718 11		
Vernon	2,448 14	31,883 33	123,754 81		
Vilas			52,000 00		
Walworth		91,968 75	132,758 99		
Washburn	1,022 55	5,106 86	44,157 66		
Washington		7,825 58	52,325 53		
Waukesha		4,589 21	235,149 21		
Waupaca	24,944 00	36,357 73	165,030 87		
Wausara		16,397 83	64,786 76		
Winnebago	172,581 24	1,710 97	815,900 21		
Wood	39,789 04	55,109 00	289,072 28		
Total	\$753,698 89	\$1,238,689 01	\$22,621,538 50	\$377,662 78	\$11,701 00

Indebtedness of Counties, 1906.

APPENDIX G.—Statement showing all bonded and other indebtedness of the several counties of the state, exclusive of indebtedness of towns, cities and villages, outstanding on the 31st day of December, 1906.

Counties.	Interest unpaid.	Other purposes.	Total bonded indebtedness of the county.	All other indebtedness.	Total indebtedness of the county (exc. of incl. of towns, cities and villages).
Adams					
Ashland					
Barron		\$60,000 00	\$143,750 00	\$26,667 00	\$170,417 00
Bayfield		12,000 00	12,000 00		12,000 00
Brown		5,600 00	143,000 00		143,000 00
Buffalo			38,375 00		38,375 00
Burnett		10,000 00	10,000 00		10,000 00
Calumet					
Chippewa				35,368 56	35,368 56
Clark					
Columbia					
Crawford					
Dane					
Dodge					
Door			36,000 00		36,000 00
Douglas		100,000 00	100,000 00		100,000 00
Dunn	\$20 00	350 00	16,920 00		16,920 00
Eau Claire		94,166 58	94,166 58		94,166 58
Florence					
Fond du Lac		50,000 00	50,000 00		50,000 00
Forest					
Grant		77,070 40	77,070 40		77,070 40
Green					
Green Lake					
Iowa				20,000 00	20,000 00
Iron		42,439 60	42,439 60		42,439 60
Jackson					
Jefferson					
Juneau					
Kenosha					
Kewaunee		24,000 00	24,000 00		24,000 00
La Crosse		155,000 00	155,000 00		155,000 00
Lafayette					
Langlade		75,000 00	75,000 00		75,000 00
Lincoln		60,060 00	60,060 00		60,060 00
Manitowoc		150,000 00	150,000 00		150,000 00
Marathon		60,000 00	60,000 00		60,000 00
Marinette		115,000 00	115,000 00		115,000 00
Marquette					
Milwaukee		687,500 00	687,500 00	9,600 00	697,100 00
Monroe		6,000 00	6,000 00		6,000 00
Oconto					
Oneida	300 00	6,000 00	6,300 00		6,300 00
Outagamie		35,000 00	35,000 00		35,000 00
Ozaukee		25,000 00	25,000 00		25,000 00

Indebtedness of Counties, 1906.

APPENDIX G.—*Statement showing all bonded and other indebtedness of the several Counties of the state for 1906—Continued.*

Counties.	Interest unpaid.	Other purposes.	Total bonded indebtedness of the county.	All other indebtedness.	Total indebtedness of the county (exc. of ind. of towns, cities and villages.)
Pepin					
Pierce	720 00	64,000 00	64,720 00		64,720 00
Polk		25,000 00	25,000 00		25,000 00
Portage			130,000 00		130,000 00
Price		31,000 00	31,000 00		31,000 00
Racine		110,000 00	110,000 00		110,000 00
Richland		16,000 00	16,000 00		16,000 00
Rock		20,000 00	20,000 00		20,000 00
Rusk		33,000 00	33,000 00		33,000 00
St. Croix		90,000 00	90,000 00		90,000 00
Sauk		95,000 00	95,000 00		95,000 00
Sawyer		15,000 00	15,000 00		15,000 00
Shawano		9,000 00	9,000 00		9,000 00
Sheboygan		90,000 00	90,000 00		90,000 00
Taylor		6,000 00	6,000 00		6,000 00
Trempealeau		49,000 00	49,000 00		49,000 00
Vernon					
Vilas					
Walworth					
Washburn		22,750 00	22,750 00	5,500 00	28,250 00
Washington	250 00	15,000 00	15,250 00		15,250 00
Waukesha		110,000 00	110,000 00		110,000 00
Waupaca		54,000 00	54,000 00		54,000 00
Waushara					
Winnebago	585 00	13,000 00	13,585 00	33,500 00	46,085 00
Wood					
Total	\$1,875 00	\$2,717,936 58	\$3,161,886 58	\$129,635 56	\$3,291,522 14

Indebtedness of Counties, 1907.

APPENDIX G.—Statement showing all bonded and other indebtedness of the several counties of the state, exclusive of the indebtedness of towns, cities and villages outstanding on the 31st day of December, 1907.

Counties.	Interest unpaid.	Other purposes.	Total bonded indebtedness of counties (exclusive of towns, cities and villages).	All other indebtedness.	Total indebtedness of counties (exclusive of towns, cities and villages).
Adams					
Ashland		\$60,000 00	\$142,500 00	\$26,666 65	\$169,166 65
Barron		1,250 00	6,362 78	400 00	6,762 78
Bayfield	\$3,250 00		123,250 00		123,250 00
Brown		4,000 00	28,750 00		28,750 00
Buffalo					
Burnett					
Calumet					
Chippewa		27,947 42	27,947 42		27,947 42
Clark					
Columbia					
Crawford					
Dane					
Dodge					
Door		23,000 00	23,000 00		23,000 00
Douglas		95,000 00	95,000 00		95,000 00
Dunn					
Eau Claire		97,749 92	97,749 92		97,749 92
Florence					
Fond du Lac					
Forest					
Grant		66,439 00	66,439 00		66,439 00
Green					
Green Lake					
Iowa				10,350 00	10,350 00
Iron		39,123 87	39,123 87		39,123 87
Jackson					
Jefferson					
Juneau					
Kenosha					
Kewaunee		22,000 00	22,000 00		22,000 00
La Crosse		135,000 00	135,000 00		135,000 00
Lafayette					
Langlade		75,000 00	75,000 00		75,000 00
Lincoln		52,060 00	52,060 00		52,060 00
Manitowoc		150,000 00	150,000 00	31,694 23	181,694 23
Marathon		55,000 00	55,000 00		55,000 00
Marquette		114,000 00	121,000 00	24,000 00	145,000 00
Marquette					
Milwaukee		500,000 00	500,000 00	9,600 00	509,600 00
Monroe					
Oconto					
Ontonagon					
Oneida	200 00	4,000 00	4,200 00		4,200 00
Outagamie		30,000 00	30,000 00		30,000 00
Ozaukee		20,000 00	20,000 00		20,000 00

Indebtedness of Counties, 1907.

APPENDIX G.—*Statement showing all bonded and other indebtedness of the several counties of the state, 1907—Continued.*

Counties.	Interest unpaid.	Other purposes.	Total bonded indebtedness of counties (exclusive of towns, cities and villages).	All other indebtedness.	Total indebtedness of counties (exclusive of towns, cities and villages).
Pepin					
Pierce		56,000 00	56,000 00		56,000 00
Polk		25,000 00	25,000 00		25,000 00
Portage			120,000 00		120,000 00
Price		30,000 00	30,000 00		30,000 00
Racine					
Richland		14,666 67	14,666 67		14,666 67
Rock	450 00	10,000 00	10,450 00		10,450 00
Rusk		33,000 00	33,000 00		33,000 00
St. Croix		85,000 00	85,000 00		85,000 00
Sauk		90,000 00	90,000 00		90,000 00
Sawyer		10,000 00	10,000 00		10,000 00
Shawano		8,000 00	8,000 00		8,000 00
Sheboygan		90,000 00	90,000 00		90,000 00
Taylor		4,000 00	4,000 00		4,000 00
Trempealeau		44,000 00	44,000 00		44,000 00
Vernon					
Vilas					
Walworth					
Washburn		31,000 00	31,000 00		31,000 00
Washington	166 66	10,000 00	10,166 66		10,166 66
Waukesha		110,000 00	110,000 00		110,000 00
Waupaca		4,500 00	4,500 00	46,500 00	51,000 00
Waushara					
Winnebago	1,200 00	11,500 00	12,700 00	109,950 00	122,650 00
Wood					
Total	\$5,266 66	\$2,338,226 88	\$2,712,866 32	\$259,160 93	\$2,972,027 25

Report of the Commissioners of Public Printing.

REPORT
OF THE
COMMISSIONERS OF PUBLIC PRINTING.

Department of State, July 1, 1908.

To His Excellency, James O. Davidson,

Governor of the State of Wisconsin.

SIR:—In accordance with the provisions of section 355, chapter 20, Wisconsin Statutes, 1898, we have the honor to submit our biennial report for the fiscal period ending June 30, 1908.

The total amount of printing done under the existing contract with the state printer for the fiscal year ending June 30, 1907, and the fiscal year ending June 30, 1908, is as follows:

26—Secy.

Report of the Commissioners of Public Printing.

FISCAL YEAR ENDING JUNE 30, 1907.

	Printing.	Paper.	Waste.	Total.
Adjutant General	\$1,013 44	\$116 03	\$6 71	\$1,136 18
Academy of Arts, Letters & Sciences.....	146 00			146 00
Agricultural Experiment Association.....	605 81	187 30	9 36	802 47
Agricultural Experiment Station.....	6,198 45	3,776 37	188 83	10,163 65
Archaeological Society	638 40	82 21	4 06	724 67
Attorney General.....	926 18	185 65	9 30	1,121 13
Board of Agriculture	2,063 95	532 75	26 88	2,628 58
Board of Arbitration				
Board of Assessment	482 39	96 08	4 84	583 31
Board of Control	333 62	122 16	6 74	462 52
Board of Forestry	517 02	62 19	3 14	582 35
Board of Health	543 17	169 63	8 46	721 26
Board of Medical Examiners				
Blue Book				
Cheese Maker's Association.....	348 39	202 96	10 15	561 50
Civil Service Commission.....	526 29	196 54	9 83	732 71
Commission of Banking	1,263 97	256 33	12 87	1,533 17
County Asylums	91 57	17 61	88	110 06
Dairymen's Association	620 89	150 73	7 54	779 16
Dairy & Food Commission.....	394 40	366 28	18 32	779 00
Fish Commissioner	165 37	23 05	1 34	189 76
Fish and Game Warden.....	2,678 61	334 83	16 90	3,030 37
Free Library Commission.....	2,265 64	90 64	5 86	2,361 64
Geological & Natural History Survey	5,949 28	20 05	1 26	5,970 59
Governor	217 20	27 05	1 76	246 01
Historical Society	5,576 29	50 30	2 99	5,629 58
Home for Feeble Minded.....	122 39	28 72	1 51	152 62
Horticultural Society	1,341 24	417 17	20 83	1,779 27
Industrial School for Boys.....	49 28	7 59	50	57 37
Insurance Commissioner	5,310 46	1,140 43	57 49	6,508 38
Labor Bureau	3,076 75	1,275 53	63 91	4,436 19
Land Office	138 78	20 17	1 25	160 20
Legislature	11,607 73	34 61	1 97	11,644 31
Live Stock Sanitary Board.....	19 14	7 82	38	27 34
Milwaukee Hospital for Insane.....				
Normal School Regents.....	394 39	46 84	2 85	351 08
Northern Hospital for Insane.....	104 27	21 99	1 55	127 81
Oil Inspector	271 20	19 65	99	291 84
Public Documents	913 74			913 74
Quartermaster General	112 17	34 35	1 76	148 28
Railroad Commission	1,981 31	387 48	20 72	2,389 51
Secretary of State.....	15,013 25	4,924 43	253 57	20,191 25
State Bar Examiners	82 26	17 19	92	100 37
State Hospital for Insane.....	197 90	56 84	3 40	258 14
State Law Library	320 32	1 96	19	322 47
State Prison	296 18	51 38	3 54	351 10
State Public Schools	18 49	2 28	16	20 93
State Reformatory	140 26	17 01	1 15	158 42
State School for Blind.....	28 17	6 04	45	84 66
State School for Deaf.....	9 28	2 60	18	12 06
State Superintendent of Schools	6,218 23	2,393 30	120 25	8,726 78
State Teacher's Association	384 99	94 56	4 76	484 31
State Treasurer	536 20	51 42	3 93	591 55
State Veterinarian				
Superintendent of Public Property	447 75	45 01	2 72	495 48
Supreme Court	666 86	49 71	2 82	719 39
Tax Commission	3,386 79	1,237 98	61 95	4,683 72
Town Laws				
Treasury Agent	2 78	12	01	2 91
Tuberculosis Commission				
Tuberculosis Sanitorium	8 78	32	03	9 13
University	1,491 03	53 24	2 84	1,547 16
Waterway Commission				
Workshop for Blind	28 75	6 50	32	35 57
Railroad Commission	252 72	20 23	1 02	273 97
	\$88,455 22	\$19,546 24	\$97 52	\$108,998 93

Report of the Commissioners of Public Printing.

FISCAL YEAR ENDING JUNE 30, 1903.

	Printing.	Paper.	Waste.	Total.
Adjutant General	\$717 57	\$145 76	\$8 00	\$871 33
Academy of Arts, Letters & Sciences	1,597 14	2 28	11	1,599 53
Agricultural Experiment Association	881 45	225 64	11 28	1,118 37
Agricultural Experiment Station.....	7,024 90	3,285 85	164 21	10,474 95
Archeological Society	191 63	30 46	1 52	223 61
Attorney General	682 13	6 06	48	688 67
Board of Agriculture	3,422 11	447 45	22 81	3,892 37
Board of Arbitration				
Board of Assessment	1,485 23	145 63	7 26	1,638 12
Board of Control	1,189 53	278 32	14 00	1,482 45
Board of Forestry	96 98	1 98	09	99 05
Board of Health	3,893 87	1,955 56	97 77	5,877 20
Board of Medical Examiners	39 63			39 62
Blue Book	21,175 54	9,236 57	337 33	30,749 44
Cheese Maker's Association	447 98	171 07	8 54	627 59
Civil Service Commission	445 03	129 36	6 51	580 89
Commission of Banking	1,860 56	332 76	17 11	2,210 43
County Asylums				
Dairymen's Association	742 96	131 61	6 58	881 15
Dairy & Food Commission	3,580 03	1,960 66	53 44	4,694 13
Fish Commissioner	321 61	55 00	2 80	379 41
Fish and Game Warden.....	3,563 00	1,594 03	79 95	5,236 98
Free Library Commission	2,150 94	97 08	6 27	2,254 29
Geological & Natural History Survey	4,960 32	151 91	7 53	5,119 76
Governor	30 86	118 55	1 31	150 72
Historical Society	5,433 47	21 15	1 78	5,456 40
Home for Feeble Minded.....	125 26	23 95	1 51	150 72
Horticultural Society	1,080 32	378 84	18 94	1,478 10
Industrial School for Boys.....	43 73	9 08	52	53 28
Insurance Commissioner	8,679 24	1,471 33	73 49	10,224 06
Labor Bureau	2,121 71	1,046 12	52 39	3,220 22
Land Office	3,591 33	23 05	1 43	3,615 81
Legislature	22,032 39	4,461 83	213 05	26,707 27
Live Stock Sanitary Board	88 73	3 06	18	91 97
Milwaukee Hospital for Insane	82 14	11 31	56	94 01
Normal School Regents	238 41	19 78	1 07	259 26
Northern Hospital for Insane.....	127 96	19 83	1 29	149 13
Oil Inspector	147 12	20 05	1 08	168 25
Public Documents	1,802 96	13 86	69	1,817 51
Quartermaster General	232 62	13 73	70	247 05
Railroad Commission	3,845 69	727 45	38 72	4,611 86
Secretary of State.....	4,202 37	1,491 88	77 55	5,771 80
State Bar Examiners	48 10	7 05	35	55 50
State Hospital for Insane	109 29	29 78	1 86	140 93
State Law Library	283 96	07		289 03
State Prison	335 43	36 56	2 51	374 50
State Public Schools	37 00	12 03	65	49 68
State Reformatory	148 64	19 63	1 01	169 28
State School for Blind.....	10 06	4 04	22	14 32
State School for Deaf	50 20	6 74	32	57 26
State Superintendent of Schools	2,638 99	774 30	35 44	3,448 73
State Teachers' Association	732 52	117 01	5 85	855 38
State Treasurer	133 20	42 60	2 56	178 36
State Veterinarian				
Superintendent of Public Property.....	318 88	38 05	2 56	359 49
Supreme Court	523 03	65 64	3 36	592 03
Tax Commission	1,378 82	350 18	18 67	1,756 67
Town Laws	2,910 97	1,328 36	66 42	4,305 75
Treasury Agent	21 04	6 49	58	28 11
Tuberculosis Commission				
Tuberculosis Sanatorium	150 26	7 65	70	158 61
University	4,175 78	2 98	29	4,179 05
Waterway Commission	2 42			2 42
Workshop for Blind	39 10	4 02	22	43 34
Railroad Commissioner				
	\$128,339 12	\$32,322 07	\$1,484 02	\$162,045 21

Report of the Commissioners of Public Printing.

In accordance with the provisions of section 297 of the Wisconsin statutes of 1898, we issued advertisements during the first week in June, 1904, for proposals for doing state printing. Bids resulting from said advertisements will be opened and read at 12 o'clock noon, July 20, 1908.

Respectfully submitted,

J. A. FREAR,
Secretary of State,
A. H. DAHL,
State Treasurer,
F. L. GILBERT,
Attorney General,
Commissioners of Public Printing.

Report of the Superintendent of Public Property.

ANNUAL REPORT

OF THE

SUPERINTENDENT OF PUBLIC PROPERTY.

To JAMES O. DAVIDSON,
Governor of Wisconsin.

In compliance with Section 1, Chapter 409, Laws of 1901, I herewith submit a report of the transactions of the Department of Public Property for the fiscal year ending June 30th, 1907.

The several exhibits hereto annexed contain correct statements of the Department.

Respectfully submitted,

C. C. BENNETT,
Asst. Superintendent of Public Property.

Stationery on hand June 30, 1906, as shown by Exhibit "A"	\$2,696 95
Stationery purchased during the year, as shown by Exhibit "B"	6,397 92
	\$9,094 87
Stationery on hand June 30, 1907, as shown by Exhibit "C"	\$2,936 79
Stationery disbursed during the year, as shown by Exhibit "D" to:	
Department of State.....	\$1,478 21
Supreme Court	111 95
State Superintendent	266 09
Board of Agriculture	133 76
Civil Service Commission	174 18
Grand Army of the Republic	16 74

Report of the Superintendent of Public Property.

Stationery disbursed to—

Bureau of Labor.....	136 74
State Treasurer	176 11
Board of Control.....	181 95
Executive Office	95 12
Fish & Game Warden.....	17 46
Land Office	63 76
Railroad Commissioner	18 57
Commissioners of Fisheries.....	24 57
State Library	23 28
Insurance Commissioner	145 80
Historical Society	61 93
Free Library Commission	390 89
R. R. Commission of Wisconsin.....	215 35
Tax Commission	161 22
Attorney General	101 28
Board of Forestry.....	25 26
Banking Department	25 25
Adjutant General	129 37
Dairy and Food Commissioner.....	50 54
Treasury Agent	8 73
Board of Assessment.....	103 12
Board of Health.....	8 02
State Veterinarian	46 65
Superintendent of Public Property.....	1 60
Assembly	1,135 56
Senate	619 02
	<hr/>
	\$6,153 08
	<hr/>
General expenses, as shown by Exhibit "E".....	\$75,489 85
General expenses under special appropriation, chap. 419, laws of 1901	3,860 77
General expenses under special appropriation, Labor Bureau, chap. 419, laws 1901.....	1,305 54
Expense, executive residence	2,609 81
	<hr/>
	\$83,365 97
	<hr/>
Books on hand June 30, 1906.....	54,732 vols.
Books on hand June 30, 1907.....	52,651 vols.
Books distributed	2,137 vols.
Books sold	332 vols.
	<hr/>
Cash received and turned over to State Treasurer from the sale of law books; condemned property, old iron, stone, brick and waste paper.....	\$712 27

Note.—The itemized exhibits mentioned in the foregoing report are on file in the Department of State.

Report of the Superintendent of Public Property.

ANNUAL REPORT

OF THE

SUPERINTENDENT OF PUBLIC PROPERTY

To JAMES O. DAVIDSON,
Governor of Wisconsin.

In compliance with section 1, chapter 400, laws of 1901, I herewith submit a report of the transactions of the Department of Public Property for the fiscal year ending June 30th, 1903.

The several exhibits hereto annexed contain correct statements of the Department.

Respectfully submitted,

C. C. BENNETT,
Superintendent of Public Property.

Stationery on hand June 30, 1907, as shown by Exhibit "A"	\$2,936 79
Stationery purchased during the year, as shown by Exhibit "B"	2,243 45
	<hr/>
	\$5,180 24
	<hr/>
Stationery on hand June 30, 1908, as shown by Exhibit "C"	1,881 96
	<hr/>
Stationery disbursed during the year, as shown by Exhibit "D," to—	
Senate	\$27 43
Assembly	34 01
State Superintendent	151 38
Commissioner of Insurance.....	143 25
Free Library Commission.....	257 28
State Library	39 12
State Board of Assessment.....	224 16

Report of the Superintendent of Public Property.

Stationery disbursed to—	
Railroad Commission	364 65
State Civil Service Commission.....	145 10
Tax Commission	90 50
Supreme Court	104 98
Treasury Agent	7 42
Dairy & Food Commissioner.....	97 96
G. A. R.....	11 40
Fish & Game Warden.....	108 68
State Banking Department	64 31
Adjutant General	182 58
Executive Office	87 87
Bureau of Labor.....	121 56
Attorney General	103 06
Land Office	19 48
Department of State.....	204 49
State Board of Control.....	177 28
State Treasurer	118 41
Commissioners of Fisheries.....	20 18
State Board of Forestry.....	98 40
State Board of Agriculture.....	207 73
State Historical Society	57 32
Supervisor of Illuminating Oils.....	19 52
State Veterinarian	7 42
Waterways Commission	1 35
	\$3,298 28
General expenses as shown by Exhibit 'E'.....	\$102,147 02
General expenses under special appropriation, chap. 419, laws 1901	2,776 65
Expense, executive residence.....	1,708 49
	\$106,632 16
Books on hand June 30, 1907.....	52,651 vols.
Books on hand June 30, 1908.....	58,874 vols.
Books distributed	9,049 vols.
Books sold	900 vols.
Cash received and turned over to State Treasurer from the sale of law books, condemned property, old iron, stone, brick and waste paper.....	\$1,402 50
This report includes all books damaged and destroyed by fire during the year 1904, and by the forced removal of same on account of tearing down old building.	

Note.—The itemized exhibits mentioned in the foregoing report are on file in the Department of State.

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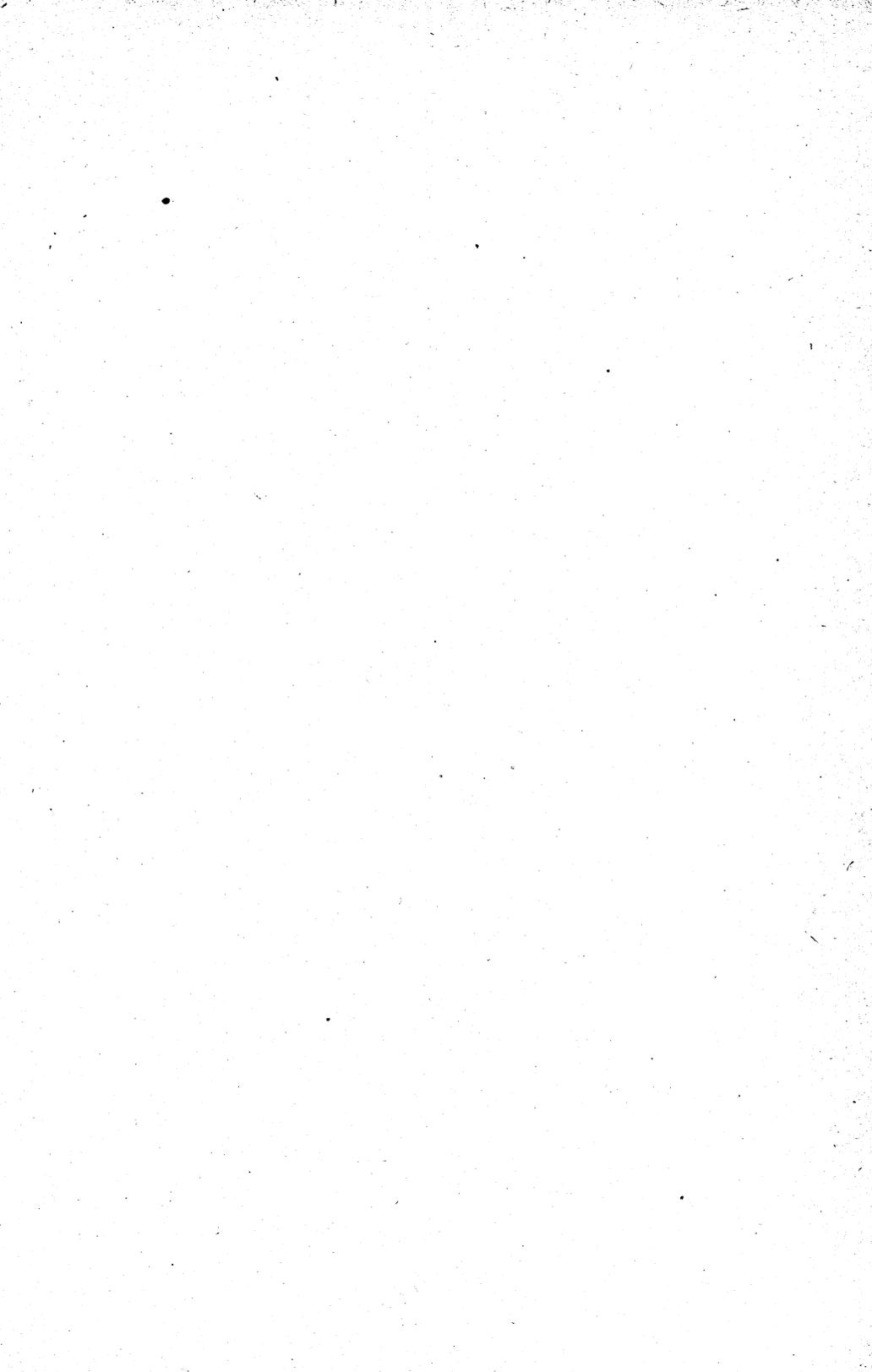
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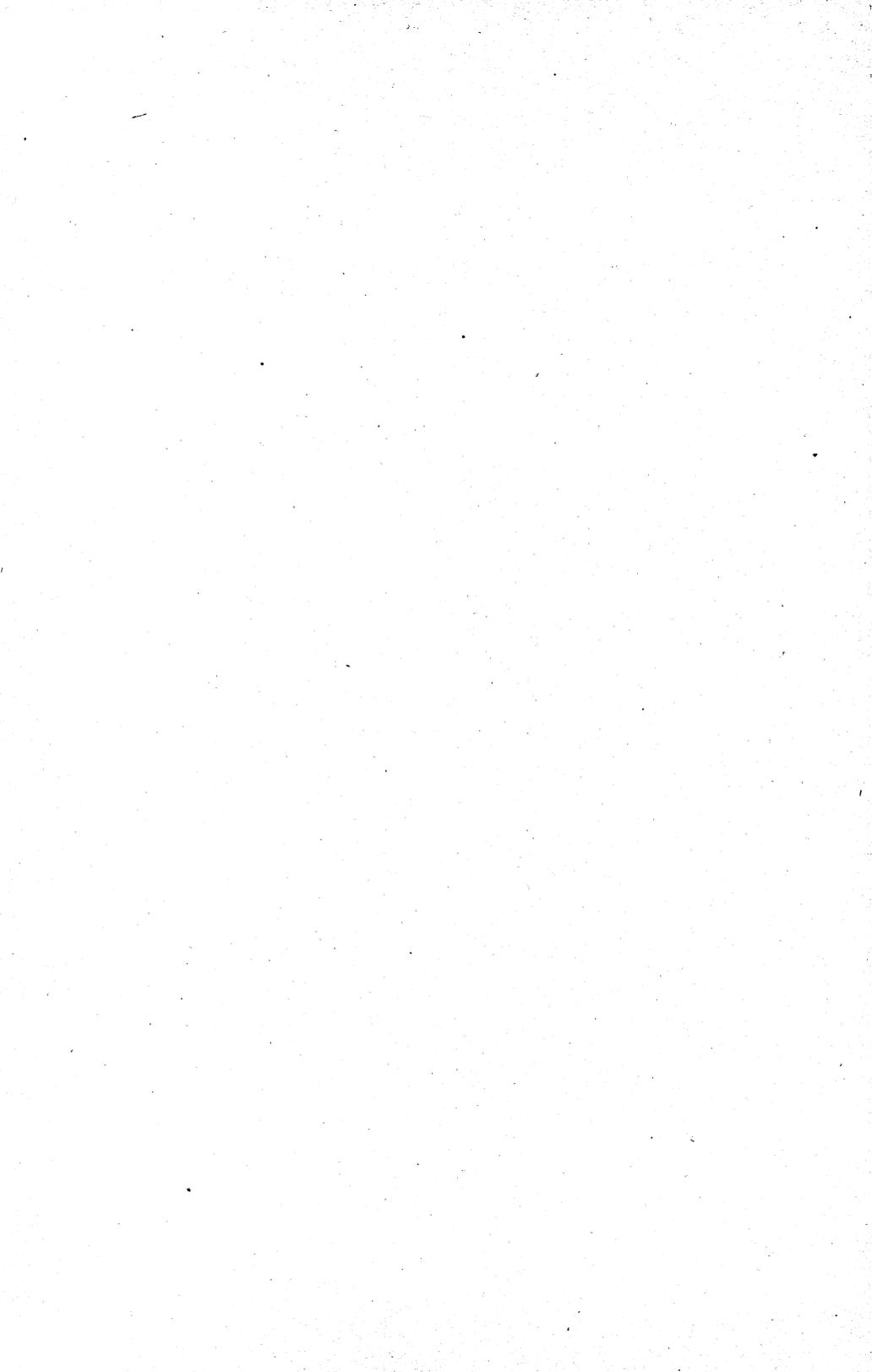
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REPORT
OF THE
TREASURER

OF THE
STATE OF WISCONSIN

FOR THE

Two Fiscal Years Ending June 30th, 1907, and June 30th, 1908

ANDREW H. DAHL, State Treasurer.



MADISON
DEMOCRAT PRINTING COMPANY, STATE PRINTER
1908

ROSTER

OF THE

Officers and Employees in the Office of the State Treasurer.

ANDREW H. DAHL... Westby State Treasurer.
HENRY JOHNSON.... Suring Assistant State Treasurer.

ARTHUR PUGH..... Racine..... Bookkeeper.
OSCAR J. TAEUBER.. La Crosse..... Assistant Bookkeeper.
CHESTER WILCOX... De Pere..... Clerk.
I. P. LEIGH..... Milwaukee Clerk.
LOUIS P. RUPP..... Milwaukee Clerk.
ELNORA DAHL..... Westby Stenographer.
JULIUS ROEHL..... Milwaukee Night watch.
K. W. JENSON Racine..... Janitor.

TREASURY DEPARTMENT

State Treasurers of Wisconsin, 1848 to 1908.

<i>Treasurers.</i>	<i>Residence.</i>	<i>Time Served.</i>
JAIRUS C. FAIRCHILD.....	Madison.....	1848 to 1852.
EDWARD H. JANSSEN.....	Cedarburg	1852 to 1856.
CHARLES KUEHN.....	Manitowoc	1856 to 1858.
SAMUEL D. HASTINGS.....	Trempealeau.....	1858 to 1866.
WILLIAM E. SMITH.....	Fox Lake.....	1866 to 1870.
HENRY BAETZ.....	Manitowoc	1870 to 1874.
FERDINAND KUEHN.....	Milwaukee	1874 to 1878.
RICHARD GUENTHER.....	Oshkosh	1878 to 1882.
EDWARD C. McFETRIDGE....	Beaver Dam.....	1882 to 1887.
HENRY B. HARSHAW.....	Oshkosh	1887 to 1891.
JOHN HUNNER.....	Eau Claire.....	1891 to 1895.
SEWELL A. PETERSON.....	Rice Lake.....	1895 to 1899.
JAMES O. DAVIDSON.....	Soldiers Grove.....	1899 to 1903.
JOHN J. KEMPF.....	Milwaukee	1903 to 1907.
ANDREW H. DAHL.....	Westby	1907 to

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STATE OF WISCONSIN.

Report of the State Treasurer.

TREASURY DEPARTMENT,

MADISON, Wis., Sept. 16, 1908.

HON. JAMES O. DAVIDSON, GOVERNOR,

Madison, Wisconsin.

SIR:—I have the honor to submit herewith a report of the transactions of the Treasury Department of the state of Wisconsin for the biennial period ending June 30th, 1908.

This report contains a summary of the receipts and disbursements on account of the several funds and the balance on hand in each fund at the close of the fiscal year, together with some recommendations on matters pertaining to this office.

Believing that it is the duty of public officials to conduct the business of the state as economically as possible, consistent with prompt and efficient service, I recommended to a committee of the last Legislature that the law governing employes in the State Treasurer's office be changed by reducing the number of clerks; this was done by an act of the Legislature.

Since October 1st, 1907, the work of this office has been promptly and efficiently carried on with two less clerks than formerly,—one of which had a salary of \$1,200.00 per year and the other working on a salary of \$900.00 per year, thus effecting a saving of salary in this office of \$2,100.00 per year,

General Report.

without the slightest inconvenience to the public or detriment to the service.

With the above change in the force in this office, the expenses have not increased from 1894, while the work has increased enormously, as shown by this table:

	1894	1907	increase
Total receipts for the year	\$4,392,008.12	\$10,417,473.49	237 per cent
Total number of warrants	8,571	48,144	561 per cent.

COMPARATIVE STATEMENT.

Comparative statement of expenses in the office of the State Treasurer for the biennial period of 1905 and 1906 and during my administration of the office, from January, 1907, and up to August 1st, 1908, this being the latest date for which figures are obtainable for this report:

	1905	1906	1907	Jan. to Aug. 1st. 1908.
Printing	\$345.18	\$442.79	\$201.25	94.16
Postage	778.40	1,769.90	679.84	393.60
Telephone	250.55	345.45	50.60	39.40
Telegraph	36.80	45.38	6.93	1.17
American Ex- press	27.27	13.86	27.50	6.58
U. S. Express ...	22.59	23.85	16.88	6.16
Totals	\$1,460.79	\$2,641.23	\$983.00	\$541.07

LAND OFFICE.

On August 7th, 1908, Mr. B. J. Castle, chief clerk of the Land Office, tendered his resignation to the Land Commission, which resignation was accepted. No appointment has been made to fill this vacancy and the work of the office has been promptly and carefully attended to by the remaining two employes in that office.

All the cash transactions of that office are done with the State Treasurer, a large part of the interest on state lands are

General Report.

sent directly to this office; many of the inquiries with regard to that office are directed to this office—in fact the work of the two departments are so closely associated that I would recommend that the Land Office be abolished and the work placed under the supervision of the State Treasurer. It might also be placed with some other state department—in either event the work of that office can be carried on with two men as at present, and the state can thus save the salary of the chief clerk, namely \$1,800.00 per year; also \$360.00 stenographer's fees and other expenses connected with a separate department and besides, furnish the state with large office rooms for the use of some of the over-crowded departments; this can be accomplished without any detriment whatever to the efficiency of that department.

LADYSMITH BANK.

The First National Bank of Ladysmith, a state depository, failed on June 2d, 1905.

At the time of the failure, the state had on deposit with this bank \$8,488.70, together with accrued interest amounting to \$36.54, making a total of \$8,525.24. The comptroller of the currency paid two dividends to the state, namely, 50% and 25% leaving a balance due the state from said bank and its bondsmen, of \$2,121.31, which together with costs in the case, made a total of \$2,368.34. Mr. J. J. Kempf instituted suit against the bondsmen to recover the amount due the State and engaged the firm of Gliksman & Gold of Milwaukee as his attorneys.

This firm wrote me under date of April 28th, 1908 that they had collected upon execution on circuit court judgment the sum of \$2,555.22, for judgment, interest and costs in this case. They also credit the State with \$200.00, which was turned over to them by Van Dyke & Van Dyke, Attorneys for clients, to apply on account of services in the supreme court.

General Report.

The charges made by Messrs. Glikzman & Gold were as follows:

Total charges for services.....	\$949.00
Total charges for disbursements.....	143.80
Grand Total.....	\$1,092.80
Amount collected on judgment.....	\$2,555.22
Received from Van Dyke & Van Dyke.....	200.00
Total received.....	\$2,755.22
Total expenses deducted by Glikzman & Gold.....	1,092.80
	<hr/>
	\$1,662.42

A draft in the amount of \$1,662.42 was mailed me in settlement of the account, as above reported.

They also sent a draft on May 8th, 1908, in the amount of \$88.54, the amount collected by them in payment of judgment for costs in supreme court in this case, making in all \$1,750.96 received by the State from Glikzman & Gold in settlement of this claim of \$2,131.31. This leaves a balance of \$380.35 still due the State.

Messrs. Glikzman & Gold did not remit the full amount collected, and send their bills for services to be audited by the State Auditor, but deducted their fees and sent me a draft for the balance. I referred this matter to the Attorney General, who under date of May 7th, replied: "I would suggest that the matter be laid before the Governor and the next legislature for such action as they may find proper."

In this connection I will add that Messrs. Glikzman & Gold suggested in their letter that they will "take any required action in the premises such as allowance by some other State officer or formal allowance by the legislature."

This matter is hereby respectfully referred to you, both as to the procedure taken and the amount of costs etc. to be allowed Glikzman & Gold, and also what action, if any, should be taken for the collection of the balance of \$380.35 still due the State.

General Report.

CIVIL SERVICE.

Section 22 of Chapter 363, Laws of 1905 entitled "an act in relation to the civil service of the State of Wisconsin" provides that an employe appointed under the provisions of this act or the rules made pursuant thereto can not be discharged or suspended for more than 15 days except "for just cause," which shall not be religious or political. Our courts have held that a discharged employe has the right of trial by jury. The head of a department who finds an employe in his department who is insubordinate, incompetent, dishonest, unfaithful or a drunkard, cannot, under this construction of the civil service law, discharge such employe without being compelled to go into the court and prove his case to the satisfaction of a jury of 12 men—he must produce witnesses, books and documents as the case requires, hire his own attorneys to look after his case and be submitted to all the inconveniences and humiliations that a lawsuit of several days' duration, usually inflicts.

The State Treasurer is required to furnish a surety bond to the State of Wisconsin in the sum of \$300,000.00 for the faithful performance of the duties of the office and has nothing to say as to who shall be associated with him in handling the important work in the office, excepting the appointment of his assistant.

If employes are found to be obstinate, impolite, not capable of doing the work as it should be done, inaccurate, using liquor to excess, etc., such as any private individual would not tolerate for a moment in his private business, he is compelled to submit, or suffer the consequences of a lawsuit, providing he uses his constitutional powers and discharges such employe.

This is absurd in the extreme and has the tendency to disrupt the discipline of an office, when employes can be shielded behind a civil service law, with the constructions placed upon it by our courts.

I would respectfully recommend that this feature of the law be changed so as to allow the heads of departments to discharge

General Report.

employes for any cause other than religious and political without having to furnish proof to a court or jury.

A hearing before the Civil Service Commission without attorneys and with the burden of proof on the discharged employe to show religious or political cause, is all the protection to which he is entitled, consistent with the spirit of the law and the responsibility of the head of the department to the people for efficient service.

Under the law, appointments must be made from the three highest candidates from a list of eligibles, furnished by the Civil Service Commission—this furnishes ample protection to the State and preserves the spirit of the law, namely, "qualification and character" as the basis of an appointment—not friendship or political favors.

TELEPHONE COMPANIES.

Chapter 488, Laws of 1905, entitled "An act to provide for the license fees on the gross receipts of telephone companies," provides that telephone companies "shall on or before the 10th day of February of each year, make and return to the State Treasurer in such form and upon such blanks as he shall prescribe and furnish, a true statement of the gross receipts from the operation of their business during the preceding calendar year."

The law fixes the amounts to be paid to the State as follows:

Companies whose gross receipts for the preceding year shall be over \$100,000.00 the license fees are 4%.

Companies whose gross receipts are less than \$100,000.00 the license fees are 2½%.

In addition to the above the companies shall pay 15% of the gross receipts from exchange service to the State.

I find that most of the telephone companies do not incorporate under the State Law and consequently no records of

General Report.

such new companies organized, can be found in the Secretary of State's office.

In 1907, after having mailed statements to all the companies on our books from the preceding year and to such additional companies as we had found in newspapers and from other sources, I found, through the kindness of an officer of a telephone company, 40 additional companies, whose license fees were collected and amounted to \$117.00. So much for the difficulty of locating all the companies in order to collect the taxes.

I wish to call your attention to this seemingly absurd system of taxing telephone companies, as regards to the revenue received by the State from this source.

38 companies pay no taxes whatever to the State.

1 company pays 2 cents.

2 companies pay 4 cents.

4 companies pay 5 cents.

3 companies pay 7 cents.

54 companies pay over 7 cents and less than \$1.00.

102—Total, whose tax is less than \$1.00 per year.

One company reports 9,734 miles of wire in this state, 44 transmitters and 55 receivers and they pay a tax of \$25.72.

One company having 95 miles of wire and 150 instruments pays a state tax of 13 cents.

One company owning 82 miles of wire and 140 instruments pays as state tax \$.10.

One company having 50 miles of wire and 32 instruments pays 5 cents in state tax.

One company having 52 miles of wire and 53 instruments pays no state tax.

It seems that some other system of taxing Telephone Companies could be devised that would be more equitable and by which the state would derive its share of taxes from this class of property.

General Report.

STATE INSURANCE.

Section 3 of Chapter 68, Laws of 1903, provides that when any buildings or property of the State shall be damaged by fire, the Commissioner of Insurance shall fix the amount of such damage and the State Treasurer shall debit the "State Insurance fund" and credit the proper fund of the officer etc. for the rebuilding or restoring the property so damaged.

This law does not provide as in other cases that the transfer shall be made by the Secretary of State and a warrant issued by him for such transfer.

I would recommend that this law be changed to conform with Chapter 428, Laws 1907 (University transfer) in order that a record of all transfers may be had by the Secretary of State to the end that the records in that office would agree with the accounts in the State Treasurer's office.

FIRE MARSHAL.

The law passed in 1907 known as the "Fire Marshal" law, provides that the Fire Insurance Companies doing business in this state "shall pay to the State Treasurer" the amounts provided in this law, the same to be credited to the "Fire Marshal fund." The law makes no provision as to what officer shall notify the companies, interpret the law, furnish proper blanks, etc. As the law is somewhat indefinite and required numerous interpretations, no department seemed willing to attend to the collection of these fees in view of the complications and endless correspondence which would unavoidably follow.

I volunteered to collect this, in order that the department might be established. These taxes are based on the gross premium receipts of the business done by the Fire Insurance Companies. As they are reported to, and filed with the Insurance department, where comparisons must be made to deter-

General Report.

mine the correctness of the reports submitted by the Insurance Companies as a basis for this tax, I would recommend that the Fire Marshal tax be collected by the Commissioner of Insurance in the same manner as the state tax from said companies are collected by that department.

Very Respectfully,

ANDREW H. DAHL,

State Treasurer.

Balance Sheet.

BALANCE JULY 1, 1906.

General fund	\$1,225,992 26
School fund (bonds, \$678,550.00)	4,982 62
School fund income	176,731 66
University fund (bonds, \$24,000.00)	5,223 70
University fund income	26,594 97
Agricultural College fund (bonds, \$49,500.00)	1,100 61
Normal School fund (bonds, \$388,850.00)	20,572 34
Normal School fund income	67,293 08
Allotment fund	956 54
Agricultural Society fund	28,707 03
Bank Redemption fund	5,015 00
Calumet and Manitowoc Co.'s Indemnity fund	284 45
Drainage fund	158 49
Delinquent Tax fund	209 75
Deposit fund	10,313 83
Hunting License	18,123 39
Historical Library Building fund	10,597 99
Indemnity fund	1,400 74
Land Deposit fund	1,291 76
Menomonee Indian Reservation Trespass fund	9,548 10
Redemption fund	151 92
State Board of Medical Examiners' fund	950 42
State Insurance fund	17,997 79
Wis. R. R. Farm Mortgage Land Co. fund	4,415 67
Ward & Smith fund	1,111 43
University Trust fund	8,725 34
University Trust fund income	3,453 72
Forest Reserve	4,284 83
Portage Levee	2,735 43
Total	\$1,658,924 86

Balance Sheet.

BALANCE JUNE 30, 1908.

General fund	\$1,156,291 92
School fund (bonds, \$610,900.00)	4,998 29
School fund income	179,441 29
University fund (bonds, \$19,000.00)	455 54
University fund income	99,974 86
Agricultural College fund (bonds, \$38,000.00)	574 60
Normal School fund (bonds, \$318,650.00)	1,150 44
Normal School fund income	91,599 39
Allotment fund	956 54
Agricultural Society fund	22,673 88
Bank Redemption fund	5,015 00
Calumet and Manitowoc Co.'s Indemnity fund	284 45
Drainage fund	227 44
Delinquent Tax fund	208 92
Deposit fund	10,313 83
Hunting License	43,418 04
Indemnity fund	1,400 74
Land Deposit fund	558 46
Menomonee Indian Reservation Trespass fund	9,548 10
Redemption fund	151 92
State Insurance fund	2 27
Wisconsin R. R. Farm Mortgage Land Co. fund	4,415 67
Ward & Smith fund	1,111 43
University Trust fund	211 46
University Trust fund income	3,579 54
Forest Reserve	69,384 22
Portage Levee	897 11
Fire Marshal	19,202 44
Total	\$1,728,047 79

Receipts and Disbursements.

RECEIPTS AND DISBURSEMENTS.

RECEIPTS.

	1907	1908
General fund	\$5,122,344 17	\$5,750,778 83
School fund	292,952 43	299,619 18
School fund income	1,678,964 86	1,770,518 35
University fund	14,514 09	14,517 75
University fund income	1,365,261 00	1,415,543 22
Agricultural College fund	23,805 38	38,368 61
Agricultural College fund income	13,319 36	13,064 52
Normal School fund	159,581 37	130,536 73
Normal School fund income	414,591 58	585,961 57
Agricultural Society fund	99,909 24	166,384 97
Drainage fund	36 05	32 90
Delinquent Tax fund	153 30	160, 03
Hunting License fund	98,286 97	102,891 84
Historical Library Building fund	422 07	.....
Land Deposit fund	862 46	474 18
Oil Inspection fund	31,611 41	31,612 07
State Insurance fund	19,482 13	20,399 25
University Trust fund	16,285 47	9,321 84
University Trust fund income	3,283 75	7,220 35
Forest Reserve fund	103,982 73	22,607 46
Fire Marshal fund .....	.....	37,459 84
Total	<u>\$9,459,649 82</u>	<u>\$10,417,473 49</u>

DISBURSEMENTS.

	1907	1908
General fund	\$5,634,655 70	\$5,308,167 64
School fund	242,704 42	349,851 52
School fund income	1,674,487 93	1,772,285 65
University fund	17,500 00	16,300 00
University fund income	1,366,315 21	1,341,109 12
Agricultural College fund	24,000 00	38,700 00
Agricultural College fund income	13,319 36	13,064 52
Normal School fund	178,700 00	130,840 00
Normal School fund income	393,016 17	583,230 67
Agricultural Society fund	104,040 72	168,286 64
Delinquent Tax fund	160 86	150 30
Hunting License fund	90,561 42	85,322 74
Historical Library Building fund .....	.....	11,020 06

Receipts and Disbursements.

	1907	1908
Land Deposit fund	1,395 26	674 68
Oil Inspection fund	31,611 41	31,612 07
State Board of Medical Examiners' fund	950 42	.....
State Insurance fund	37,180 00	20,696 90
University Trust fund	16,211 30	11,909 89
University Trust fund income	4,028 82	6,349 46
Forest Reserve fund	6,310 57	61,180 23
Portage Levee fund	1,838 32	.....
Fire Marshal fund .....	.....	18,257 40
Total	\$9,838,987 89	\$9,969,012 49

RECAPITULATION.

	1907	1908
Balance June 30, 1906	\$1,658,924 86	
Receipts for two years	19,877,123 31	
Disbursements for two years		\$19,808,000 38
Balance June 30, 1908		1,728,047 79
	<u>\$21,536,048 17</u>	<u>\$21,536,048 17</u>

SUMMARY OF GENERAL RECEIPTS.

	1907	1908
Annual tax	\$281,918 40	\$696,043 87
Suit tax	6,741 00	6,944 00
Railway Co's tax	2,673,764 82	3,265,676 73
Telephone Co's license tax	31,836 53	36,628 89
Fire Insurance Co's	164,038 94	174,052 19
Life Insurance Co's	422,951 18	393,077 72
Guarantee & Accident Co., license tax.	23,873 82	27,334 95
Freight Line Equipment Co's	2,964 84	3,315 54
Street Railway Co's	22,793 43	22,207 31
Express Companies	9,136 90	9,344 39
Telegraph Companies .....	.....	45,207 45
Sleeping Car Companies	5,303 96	5,343 28
Log Driving & Boom Co's	289 53	252 85
Plank Roads	277 99	173 39
Loan and Trust Companies	9,637 37	9,915 38
Legacy tax	396,450 82	245,653 32
Charitable and Penal	156,359 66	148,068 85
Sundry sources	570,135 67	334,000 19
Miscellaneous receipts	343,869 29	327,538 53
Total	\$5,122,344 17	\$5,750,778 83

General Fund Receipts.

RECEIPTS AND DISBURSEMENTS IN DETAIL.

GENERAL FUND.

This fund embraces all the revenues of the state applicable to the payment of the ordinary expenses of the State government.

The sources from which it is derived are from the annual tax levied for the support of Free High Schools, Graded Schools, Charitable and Penal Institutions. A special levy for the establishment of manual training departments in connection with High Schools; also tax on civil actions, license on railroad companies, plank road companies, street railways, telephone companies, insurance companies, trust companies, boom companies, hawkers and peddlers, notary and office fees, tax on legacies, sales of books, laws and reports, apportionment of interest on deposit with Bank Depositories, and United States appropriation for the Wisconsin Veteran's Home.

The expenditures therefrom are authorized by permanent and temporary appropriations and by the several laws requiring the Secretary of State to audit accounts.

ANNUAL TAX.

The tax collected from the several counties for the above purposes during the fiscal years ending June 30, 1907, and June 30, 1908, is as follows:

	1907	1908
Adams	\$1,819 37	\$3,233 78
Ashland	5,568 05	8,095 58
Barron	5,989 93	9,807 72
Bayfield	5,290 50	8,177 63
Brown	4,626 41	12,457 89
Buffalo	3,493 26	6,581 70
Burnett	1,839 94	2,760 96
Calumet	3,200 36	6,902 36
Chippewa	2,869 46	7,700 24
Clark	4,374 16	9,835 44
Columbia	2,476 15	9,448 92
Crawford	5,341 58	7,983 27
Dane	6,279 44	26,177 79
Dodge	3,969 51	15,580 33
Door	4,842 51	6,796 72
Douglas	9,359 93	16,763 63
Dunn	2,539 54	6,663 38
Eau Claire	2,774 21	7,015 41

General Fund Receipts.

	1907	1908
Florence	698 23	1,282 28
Fond du Lac	3,581 52	15,515 99
Forest	380 25	1,406 14
Grant	3,383 68	12,226 73
Green	1,382 20	8,036 36
Green Lake	2,524 61	5,562 63
Iowa	995 21	6,594 85
Iron	2,919 77	3,727 85
Jackson	4,925 71	7,518 78
Jefferson	3,507 72	11,205 25
Juneau	6,636 26	10,025 93
Kenosha	5,186 44	10,858 80
Kewaunee	3,794 93	6,901 56
La Crosse	4,654 33	11,402 55
Lafayette	4,338 98	10,218 19
Langlade	3,412 25	5,954 57
Lincoln	4,601,38	7,002 12
Manitowoc	4,224 55	12,945 13
Marathon	4,130 83	12,021 16
Marinette	7,935 21	8,794 87
Marquette	3,020 18	4,480 90
Milwaukee	17,007 80	94,571 64
Monroe	1,578 20	6,458 21
Oconto	8,444 42	11,713 84
Oneida	2,962 33	4,563 59
Outagamie	3,347 01	11,634 77
Ozaukee	4,918 97	8,594 36
Pepin	2,119 65	3,161 18
Pierce	4,650 78	7,489 85
Polk	5,269 65	8,204 78
Portage	9,686 68	13,624 40
Price	2,981 29	4,750 12
Racine	5,253 61	12,993 72
Richland	1,419 23	4,344 13
Rock	4,310 82	17,293 96
Rusk	1,792 64	3,856 70
St. Croix	2,628 68	7,611 38
Sauk	2,470 03	9,396 04
Sawyer	700 62	1,705 47
Shawano	4,654 63	9,277 74
Sheboygan	4,940 17	14,702 72
Taylor	5,021 00	6,807 68
Trempealeau	1,845 80	5,232 65
Vernon	3,348 83	7,838 04
Vilas	1,232 57	2,466 79
Walworth	2,056 40	10,762 45
Washburn	1,572 16	2,507 78
Washington	2,535 26	7,728 14
Waukesha	2,346 79	10,479 21
Waupaca	3,452 78	8,322 72
Waushara	2,934 36	5,650 31
Winnebago	6,373 28	16,992 72
Wood	5,175 41	9,641 39
Total	\$281,918 40	\$696,043 87

General Fund Receipts.

	1907	1908
Adams	\$29 00	\$20 00
Ashland	80 00	103 00
Barron	46 00	62 00
Bayfield	130 00	110 00
Brown	224 00	198 00
Buffalo	22 00	15 00
Burnett	29 00	17 00
Calumet	15 00	27 00
Chippewa	57 00	58 00
Clark	113 00	91 00
Columbia	81 00	86 00
Crawford	43 00	46 00
Dane	234 00	302 00
Dodge	43 00	51 00
Door	50 00	64 00
Douglas	154 00	109 00
Dunn	31 00	21 00
Eau Claire	142 00	85 00
Florence	32 00	36 00
Fond du Lac	74 00	70 00
Forest	43 00	47 00
Grant	91 00	120 00
Green	44 00	58 00
Green Lake	37 00	38 00
Iowa	58 00	75 00
Iron	22 00	22 00
Jackson	45 00	57 00
Jefferson	26 00	33 00
Juneau	55 00	54 00
Kenosha	77 00	111 00
Kewaunee	25 00	26 00
La Crosse	180 00	172 00
Lafayette	37 00	41 00
Langlade	113 00	115 00
Lincoln	23 00	17 00
Manitowoc	63 00	57 00
Marathon	70 00	67 00
Marinette	108 00	121 00
Marquette	16 00	27 00
Milwaukee	1,751 00	1,891 00
Monroe	81 00	80 00
Oconto	107 00	77 00
Oneida	56 00	82 00
Outagamie	125 00	132 00
Ozaukee	19 00	17 00
Pepin	13 00	4 00
Pierce	72 00	48 00
Polk	85 00	55 00
Portage	80 00	64 00
Price	54 00	65 00
Racine	72 00	93 00
Richland	63 00	82 00
Rock	167 00	167 00
Rusk	72 00	55 00

General Fund Receipts.

	1907	1908
St. Croix	53 00	76 00
Sauk	119 00	132 00
Sawyer	20 00	26 00
Shawano	111 00	89 00
Sheboygan	81 00	73 00
Taylor	56 00	52 00
Trempealeau	35 00	30 00
Vernon	63 00	69 00
Vilas	19 00	17 00
Walworth	86 00	95 00
Washburn	38 00	61 00
Washington	31 00	27 00
Waukesha	55 00	53 00
Waupaca	98 00	101 00
Waushara	28 00	43 00
Winnebago	153 00	147 00
Wood	116 00	112 00
Total	<u>\$6,741 00</u>	<u>\$6,944 00</u>

MONEY PAID BY THE RAILROAD COMPANIES.

Name of Company.	From July 1, '06, to July 1, '07.	From July 1, '07, to July 1, '08.
Abbotsford & Northeastern	\$1,639 72	\$1,046 40
Ahnapee & Western	2,856 58	2,303 56
Bayfield Harbor & Great Western .....	.....	104 02
Bayfield, Superior & Minneapolis'	102 72	43 80
Bayfield Transfer	431 47	196 76
Big Falls R'y Co.	105 00	456 57
Chicago, Milwaukee & St. Paul	889,900 94	1,019,583 66
Chicago & Northwestern	806,521 10	1,015,927 42
Chicago, St. Paul, Minneapolis & Omaha	264,749 30	317,042 28
Chicago, Burlington & Quincy	125,996 34	165,680 72
Chicago, Lake Shore & Eastern	2,184 02	4,814 11
Chicago, Harvard & Geneva Lake	251 27	358 18
Chicago & Lake Superior	86 46	64
Chippewa River & Northern	693 06	464 96
Chippewa Valley & Northern	172 29	417 10
Drummond & Southwestern	1,045 00	835 10
Duluth, South Shore & Atlantic	15,040 21	15,269 32
Dunbar & Wausaukee	468 46	1,107 89
Fairchild & Northeastern	1,252 00	1,851 26
Great Northern	88,017 70	102,763 87
Green Bay & Western	21,287 93	24,751 23
Hawthorne, Nebagamon & Superior ...	460 36	596 79
Hazelhurst & Southeastern	130 00	489 13
Hillsboro & Northeastern	651 21	249 47
Illinois Central	11,381 90	22,006 32
Iola & Northern	27 85	219 80
J. R. Davis Lumber Co., Logging R'y...	546 33	846 84

General Fund Receipts.

	1907	1908
Kewaunee, Green Bay & Western	5,032 10	5,604 51
La Crosse & Southeastern	3,780 10	5,164 16
Lake Superior Terminal & Transfer ...	1,924 73	6,412 08
Laona & Northern	299 54	709 00
Marathon County R'y Co.....	383 10	712 71
Marinette, Tomahawk & Western	1,734 02	1,900 80
Mineral Point & Northern	4,865 74	4,126 65
Minneapolis, St. Paul & Sault Ste. Marie	93,423 02	144,520 42
Northern Pacific	29,757 42	38,346 04
Northwestern Coal R'y Co.....	585 86	1,393 33
Oshkosh Transportation Co.....	1,251 47	1,098 40
Roddis L. & V. Co., Logging Ry. ....	.....	498 94
Robbins R'y Co.....	140 00	732 48
Stanley, Merrill & Phillips	3,994 00	4,078 81
Superior & Southeastern	107 50	391 32
Whitcomb & Morris	113 81	194 62
Winona Bridge R'y Co.....	1,719 67	2,388 71
Wisconsin Central	268,574 87	300,818 63
Wisconsin & Michigan	2,664 87	4,908 19
Wisconsin & Northern .....	.....	4,246 91
Wisconsin, Ruby & Southern .....	.....	25 00
Wisconsin Western	6,829 14	7,388 08
Minneapolis, St. Paul & Ashland	1,082 27	707 30
Mattoon Railway Co.....	682 91	1,002 40
Wisconsin Northwestern .....	.....	506 82
Tomahawk & Eastern .....	.....	103 85
Milwaukee Northern .....	.....	164 50
Lincoln & Oneida Co.....	.....	246 52
Manitowoc, Green Bay & Northwestern .....	.....	16,425 75
Milwaukee State Line .....	.....	9,198 42
Chicago-Milwaukee Electric .....	.....	2,190 10
Total	<u>\$2,664,945 36</u>	<u>\$3,265,632 65</u>

INTEREST AND PENALTY.

	1907	1908
Abbotsford & Northeastern Ry. Co.....	\$113 76	.....
Ahnapee & Western Ry. Co.....	10 18	.....
Bayfield Transfer Ry. Co.....	33 30	1 44
Bayfield, Superior & Minneapolis Ry. Co...	9 56	.....
Chicago & Lake Superior Ry. Co.....	12 67	.....
Chippewa River & Northern Ry. Co.....	31 30	.....
Chippewa Valley & Northern Ry. Co.....	20	.....
Dunbar & Wausaukee .....	.....	7 68
Kewaunee, Green Bay & Western Ry. Co...	155 50	.....
J. R. Davis Lumber Company .....	.....	1 65
Minneapolis, St. Paul & Ashland Ry. Co....	5 94	10 73
La Crosse & Southeastern.....	.....	5 75
Mattoon Ry. Co.....	2 01	5 50
Marinette, Tomahawk & Western Ry. Co..	109 00	8 67

General Fund Receipts.

	1907	1908
Roddis Lumber & Veneer Co.....		62
Oshkosh Transportation Co.....	68 99	
Superior & Southeastern		2 04
Wisconsin Central Ry. Co.....	3, 575 41	
Total	\$4, 127 82	\$44 08

BACK TAXES.

	1907
Green Bay & Western Ry. Co.....	\$4,307 42
Kewaunee, Green Bay & Western Ry. Co.....	384 22
Total	\$4,691 64

FROM TELEPHONE COMPANIES.

List of Telephone Companies and the amount of license fees paid by each from June 30th, 1906 to June 30th, 1907.

Name of Company.	1907 Amount Paid.
Akan Telephone Co.....	\$ 13
Adams County Metallic Telephone Co.....	34
Attica Mutual Telephone Co.....	08
American Valley Farmers Telephone Co.....	04
Ashland Home Telephone Co.....	106 38
Abbotsford Electric Light & Telephone Co.....	7 78
Algoma Farmers Telephone Co.....	4 72
American Telephone & Telegraph Co.....	11 67
Amherst Telephone Co.....	8 74
Amery Electric Telephone Co.....	16 15
Athens Telephone Co.....	2 89
Amberg Telephone Co.....	3 35
Antigo Telephone Co.....	74 15
Almond Telephone Co.....	27 44
Allenton-Kohlsville Telephone Co.....	8 03
Argyle Telephone Co.....	4 92
Alto Telephone Co.....	05
Arkansaw Telephone Co.....	68
Avoca & Muscoda Farmers Telephone Co.....	59
Belmont & Pleasant View Telephone Co.....	1 25
Black Earth Telephone Co.....	2 43
Burlington, Rochester & Kansasville Telephone Co.....	29 24
Brodhead Telephone Co.....	23 52
Burlington, Brighton & Wheatland Telephone Co.....	14 93
Badger (Oconomowoc)	3 87
Bayfield County	20 35
Beloit Farm	5 86

General Fund Receipts.

	1907
Belleville	7 55
Badger (Richland Center)	24 47
Brown County	21 01
Bell Telephone Manufacturing Co.	10 91
Briggsville & Big Spring.....	1 38
Buckeye Ridge Co-operative.....	02
Beaver	18
Baraboo	56 21
Buena Vista	19
Birnamwood	3 62
Basswood & Eagle Corners.....	9 75
Bangor	15 40
Beloit	43 56
Baldwin Telephone Exchange	9 43
Bloomer Telephone Company.....	18 29
Barneveld & Hollandale.....	26 18
Brooklyn	1 78
Badger State Telephone & Telegraph Company.....	54 51
Barron County	107 05
Bristol	5 37
Badger Telegraph & Telephone Company.....	292 83
Ball J. L.....	12 90
Badger Mutual (Orange).....	15
Big Hollow	66
Colfax Telephone Exchange.....	10 37
Christiana Farmers.....	30
Crandon	5 09
Casco Brussels	1 43
Cedar Grove	1 45
Calumet	4 06
Columbia County	5 08
Cedar Lake	66
Cambria Co-operative	06
Citizens Telephone Exchange.....	123 14
Chetek Rrnal	2 72
Clinton	18 89
Cumberland	7 79
Central Wisconsin	59 59
Cochrane Farmers	06
Cashton	6 12
Citizens Telephone Co., Racine.....	127 92
Central Wisconsin Long Distance.....	8 15
Cranmoor	1 00
Chippewa Valley	76 25
Chippewa County	33 42
Crawford County Farmers' Mutual.....	14
Cadott	17 17
Cambridge	2 25
Coloma	48
Colby	3 38
Downsville	20
Durand Light & Power	11 97
Dodge County	3 59

General Fund Receipts.

	1907
Dane County	251 30
Door County	1 13
Dodgeville & Northern.....	06
Dane County Rural.....	3 75
Diamond Grove	14
Deerfield	5 79
Douglas County	155 03
Darien	6 67
Edgar Cassel-Emmet Telephone Co.....	2 55
Eau Claire County.....	1 33
Ettrick	19
Edgar Local	82
Eagle	77 70
Evansville Telephone Exchange.....	22 44
Edgerton	19 63
Elroy	19 79
East Valley	11 03
Empire	63
Eureka	1 37
Elkmound	3 35
Eastern Wisconsin	126 88
Eau Galle	2 87
Electric, Water & Telephone Co.....	1 30
Edmund	07
Farmers Lake Shore Telephone, Traction & Electric Power Co.....	3 77
Fremont	22
Five Points	51
Farmers Inter County Mutual.....	4 18
Farmers Telephone Company—Line 8, (of Hixton).....	08
Freistadt & Cedarburg.....	2 03
Farmers Telephone Co. (Arena & Ridgeway).....	40
Farmers Mutual (Cambria).....	36
Franksville	10 60
First Farmers (Curran).....	01
Farmers Union (Middleton).....	62
Farmers Hixton & Northern.....	38
Farmers (Porter)	32
Farmers New Era.....	2 81
Farmers Union No. 1, Town of New Haven.....	63
Frank E. Fiske.....	1 86
Farmers (Beetown)	17 96
Farmers & Merchants.....	14 92
Farmers Telephone Exchange (Richland Center).....	20 78
Footville	12 73
Fox River Valley Telephone & Telegraph Co.....	165 35
Farmers Independent Telephone Association.....	5 42
Fennimore Mutual	60
Fountain City	9 16
Grafton	5 76
Grant County Telegraph & Telephone System.....	17 17
Glidden	33 28

General Fund Receipts.

	1907
Gray	1 05
Greenwood	5 12
Grant County	05
Hudson Prairie	1 66
Hatley	1 39
Hulls Crossing Farmers	08
Hillsboro	8 81
Highland	11 55
Hammond	2 15
Interurban	80 53
Ithaca	1 23
Iron River, Water, Light & Power Co.....	6 15
Interstate	3 37
Iowa County	09
*Iowa	2 89
Jefferson	3 69
Jefferson County	23 86
Jackson	10 52
Jerper & Valdars.....	14
Juneau Electric	15 12
*Independent Consolidated	285 49
Kilbourn & Friendship.....	6 16
Kirchhayn & Cedarburg.....	2 44
Kenosha Home	108 32
Knapp	7 96
Kingston	4 26
Local Exchange	1 78
Leeds Farmers	4 55
Luxemburg	11 45
Lamont Central	09
Lindsey	70
La Crosse Interurban.....	167 88
La Fayette	8 07
Ladoga & Oak Center.....	06
Lime Ridge	2 16
Lodi Telephone Exchange	18 12
Lisbon	07
La Crosse Telephone Co.....	143 45
Loyal Telephone Exchange.....	34
Ludington	5 56
La Farge Telephone & Exchange Co.....	10 13
Lone Rock	16
Loretta & Logansville.....	47
Lincoln Farmers	65
Manawa Telephone Exchange.....	2 89
Muscoda Mutual	3 35
Marion & Northern.....	31 47
Modena Co-operative	20
Michigan State	11 78

General Fund Receipts.

	1907
Marathon County	76 54
Medford Telephone Exchange.....	10 58
Mondovi	25 96
Marathon City	19
Marquette & Adams County.....	10
Menomonee Falls	6 97
Marshfield Telephone Exchange.....	29 66
Matteson	3 31
Mauston Electric Service Co.....	17 84
Mt. Horeb Independent.....	9 95
Merrill	48 40
Mineral Point	17 04
Mequon	2 84
Milton & Milton Junction	23 82
Markesan	7 20
Monroe County	98 18
Marquette	4 62
Monroe	35 44
Mazomanie	13 67
Mt. Vernon	8 93
Manitowoc & Western.....	22 75
Nelsonville	3 65
Newcomb Valley	05
Northwestern Telephone Exchange.....	100 98
New Haven & Dell Prairie.....	02
Northwestern Telephone Co.....	75
North Wisconsin Toll Line	134 97
New Union	25 75
Osceola Farmers Mutual.....	6 28
Oostburg	2 37
Ontario & Wilton.....	9 69
Oconto County	23
Osseo	15 75
Orfordville	19 28
Oregon	7 60
Oakfield	21 68
Oneida & Vilas County.....	14 19
Peoples (Dane County)	3 20
Peoples (Lavalle)	4 84
Plymouth Telephone Exchange.....	12 42
Pine Bluff	3 31
Pierce County	199 64
Pepin County	30 20
Peoples (Superior)	103 16
Peoples (Mt. Hope)	9 76
Portage	56 75
Pardeeville	7 17
Platteville, Rewey & Ellenboro	90
Preston Farmers	62
Portage & Kilbourn.....	29
Port Wing	8 80
Prospect Guthrie & Big Bend.....	4 03

General Fund Receipts.

	1907
Pleasant Valley	09
Perry-Hollandale	48
Peoples (Rio)	59 67
Poynette	13 88
Prairie Queen	14
Price County	7 50
Progress	1 00
Random Lake	4 91
Reseburg Mutual	29
Reynolds, M. L. & Sons.....	2 00
Rhineland Mutual	26 23
Rapids & Western.....	60
Rush River & Eau Galle.....	08
Richwood & Akan.....	54
Richwood Farmers	03
Rudd & Rood.....	2 32
River Telephone Co.....	76
Rib Lake	8 80
Rock County Farmers.....	5 33
Rock County	82 49
Richfield, Hubertus & Holyhill.....	6 40
Rewey & Mineral Point.....	23
Richfield, Menomonee Falls & Holy Hill.....	83
Reedsburg	34 09
Ripon	7 87
Richwood	2 57
Shiocton	14 03
St. Croix Valley Telephone Exchange.....	22 05
Stratford	1 18
Stockbridge & Sherwood.....	1 50
State (Long Distance).....	17 46
Scandinavia	17 65
Spring Green & Wyoming.....	11
Silver Creek	1 38
St. Croix Valley.....	30 16
Sharon	9 36
Standard Telephone & Electric Co.....	1 61
Springfield Farmers	1 05
St. Croix Farmers Mutual.....	2 13
Shaw	3 89
South Hustisford	24
Tamarack	07
Telephone Toll Line	16 12
Toma Electric & Telephone Co.....	28 85
Tri-State Telephone & Telegraph Co.....	130 79
Thorp	2 80
Troy & Honey Creek	41 86
Town Line Farmers Independent	1 57
Theresa Union	27 85
Tenney	86
Two Rivers	9 30

General Fund Receipts.

	1907
Union Telephone Co. (Almond)	61 86
Utica	10 84
Unity & Western (Township of Beaver)	1 30
Union (Prairie du Chien)	10 07
Utica Farmers Mutual	15
United	34 07
Union Grove & Paris	3 48
Viroqua	22 51
Valley	15
Vernon County	23 65
Wittenberg	3 60
Walworth Tel. Exchange	8 33
Warrens Tel. Exchange	7 27
White Oak	2 02
West Spring Green	01
Western Crawford County Farmers	55
Wood, Dr. F. C.	6 14
Westfield Farmers	5 20
Waunakee	2 82
Wisconsin	25,622 75
Waupaca Citizens Tel. Exchange	15 84
West Green Bush	10
Western Wisconsin	91 89
Westby	14 45
Westford	3 42
West Wisconsin	4 70
Wausaukee	3 77
Werley	24
Wind Lake	6 50
Waushara	81 34
Walworth County	20 27
Wausau	96 22
Wood County	35 94
Wonewoc	5 97
York Center Telephone Company	89
Total	<u>\$31,836 53</u>

FROM TELEPHONE COMPANIES.

	1908
Abbotsford Electric Light & Telephone Co.	\$9 18
Adams County Metallic Telephone Co.	38
Akan Telephone Co.	26
Algoma Farmers Telephone Co.	5 36
Allenton & Addison Telephone Co.	19
Allenton-Kohlsville Telephone Co.	8 94
Almond Telephone Co.	29 71
Alto Telephone Co. ....	.....
Amberg Telephone Co.	2 25
American Telephone & Telegraph Co.	25 72

General Fund Receipts.

	1908
American Valley Farmers Telephone Co.....	05
Amery Electric Co.....	15 67
Amherst Telephone Co.....	13 43
Andergon, I. O. Telephone Co.....	14 53
Annaton & Preston Telephone Co.....	.....
Antigo Telephone Co.....	97 72
Arena & Ridgeway Telephone Co.....	67
Argyle Telephone Co.....	4 12
Arkansaw Telephone Co.....	90
Ashland Home Telephone Co.....	107 65
Athens Telephone Co.....	3 67
Attica Mutual Telephone Co.....	1 50
Avoca & Muscoda Farmers Telephone Co.....	43
Badger Mutual Telephone Co.....	1 42
Badger State Telephone & Telegraph Co.....	64 35
The Badger Telephone Co.....	11 38
Badger Telephone Co.....	18 21
Badger Telegraph & Telephone Co.....	303 53
Baldwin Telephone Exchange	12 90
J. L. Ball Telephone Co.....	15 88
Bangor Telephone Co.....	18 03
Baraboo Telephone Co.....	55 94
Barneveld & Hollandale Telephone Co.....	3 21
Barron County Telephone Co.....	125 51
Bashaw Valley Telephone Co.....	.....
Basswood & Eagle Corners Telephone Co.....	7 00
Bayfield County Telephone Co.....	20 55
The Beaver Telephone Co.....	77
Beef River Valley Telephone Co.....	14
Bell Telephone Mfg. Co.....	7 65
Belleville Telephone Co.....	7 50
Belmont & Pleasant View Telephone Co.....	1 18
Beloit Farm Telephone Co.....	8 39
Beloit Home Telephone Co.....	46 58
Beloit Telephone Co.....	26 44
Big Hollow Telephone Co.....	17 70
Birnamwood Telephone Co.....	3 68
Black Earth Telephone Co.....	4 56
Blanchardville & Hollandale Farmers Tel. Co.....	.....
Bloomer Telephone Co.....	23 63
Briggsville & Big Spring Telephone Co.....	2 74
Bristol Telephone Co.....	5 52
Brodhead Telephone Co.....	25 62
Brooklyn Telephone Co.....	19 05
Brown County Telephone Co.....	33 60
Browntown Telephone Co.....	.....
Buena Vista Telephone Co.....	1 55
Burlington, Brighton & Wheatland Tel. Co.....	21 30
Burlington, Rochester & Kansasville Tel. Co.....	32 13
Buskeye Ridge Co-operative Telephone Co.....	10
Cadott Telephone Co.....	18 63
Cambridge Telephone Co.....	2 25
Carlton Lake Shore Telephone Co.....	.....

General Fund Receipts.

	1908
Casco & Brussels Telephone Co.....	1 49
Cedar Grove Telephone Co.....	5 05
Cedar Lake Telephone Co.....	1 59
Central Wisconsin Long Distance Telephone Co.....	4 08
Central Wisconsin Telephone Co.....	70 14
Chetek Rural Telephone Co.....	4 95
Chippewa County Telephone Co.....	43 82
Chippewa Valley Telephone Co.....	85 74
Christiana Farmers Telephone Co.....	37
Citizens Telephone Co.....	165 52
Citizens Telephone Exchange.....	141 27
Citizens Telephone Exchange, Waupaca.....	25 00
City Telephone Co.....	1 82
Clinton Telephone Co.....	21 32
Colby Telephone Co.....	5 15
Coloma Telephone Co.....	98
Columbia County Telephone Co.....	3 47
Cornelia, Tennyson & Potosi Farmers Telephone Co.....	.....
Cottage Grove Telephone Co.....	.....
Council Bluffs Telephone Co.....	.....
The Crandon Telephone Co.....	12 92
Cranmoor Telephone Co.....	1 01
Crawford County Farmers Mutual Telephone Co.....	25
Dr. C. H. Cremer Telephone Line.....	2 55
Cumberland Telephone Co.....	9 62
Dane County Rural Telephone Co.....	7 00
Dane County Telephone Co.....	256 42
Darien Telephone Co.....	6 57
Darlington Rural Telephone Co.....	.....
Deerfield Telephone Co.....	7 30
Dell Co-operative Telephone Co.....	.....
Diamond Grove Telephone Co.....	.....
Dodge County Telephone Co.....	5 75
Dodgeville & Northern Telephone Co.....	04
Dodgeville & Union Mills Telephone Co.....	.....
The Door County Telephone Co.....	1 52
Douglas County Telephone Co.....	185 77
The Downsville Telephone Co.....	19
Dukes Prairie Telephone Co.....	.....
Durand Light & Power Co.....	12 29
Eagle Telephone Co.....	58 27
East Valley Telephone Co.....	11 09
Eastern Fond du Lac Telephone Co.....	6 21
Eastern Wisconsin Telephone Co.....	143 38
Eau Claire County Telephone Co.....	5 40
Eau Galle Telephone Co.....	2 99
Edgar Cassel-Emmet Telephone Co.....	4 47
Edgar Local Telephone Co.....	1 13
Edgerton Telephone Co.....	20 92
Edmund Telephone Co.....	07
Electric, Water & Telephone Co.....	24 63
Elk Mound Telephone Co.....	5 37
Empire Telephone Co.....	2 29

General Fund Receipts.

	1908
Elmwood Farmers Telephone Co.....	21
Elroy Telephone Co.....	24 42
Ettrick Telephone Co.....	2 19
Eureka Telephone Co.....	7 89
Evansville Telephone Exchange.....	23 58
Farmers, Hixton & Northfield Telephone Co.....	05
Farmers Telephone Company Line 3 (of Hixton).....	30
Farmers Independent Telephone Association.....	6 23
Farmers Inter-County Mutual Telephone Co., 1.....	13 28
Farmers Lake Shore Telephone Traction & Electric Power Co.	6 62
Farmers & Merchants Telephone Co.....	7 37
Farmers Mutual Telephone Co.....	.....
The Farmers Mutual Telephone Co.....	60
Farmers New Era Telephone Co.....	6 52
Farmers Ridge Telephone Co.....	.....
Farmers Telephone Co. of Beetown.....	17 13
Farmers Telephone Co. of Porter.....	34
Farmers Telephone Exchange.....	25 94
Farmers Union Telephone Co.....	1 53
Farmers Telephone Co.....	07
Fennimore Mutual Telephone Co.....	85
First Farmers Telephone (Curran).....	02
Five Points Telephone Co.....	55
Footville Telephone Co.....	13 49
Fountain City Telephone Co.....	12 15
Fox River Valley Telephone & Telegraph Co.....	228 50
Frank E. Fisk Telephone Co.....	1 84
Franksville Telephone Co.....	8 99
Freistadt & Cedarburg Telephone Co.....	9 50
Fremont Telephone Co.....	61
Gilmanon & Dover Farmers Telephone Co.....	.....
Glidden Telephone Co.....	9 55
Grafton Telephone Co.....	8 18
Grant County Telegraph & Telephone System.....	10 17
Grant County Telephone Co.....	13
Green Lake Telephone Co. & Fairwater Exchange.....	.....
Greenwood Telephone Co.....	10 29
Hammond Telephone Co.....	5 63
Hatley Telephone Co.....	1 65
Hickory Grove Farmers Mutual Telephone Co.....	.....
Highland Telephone Co.....	5 99
Hillsboro Telephone Co.....	12 04
Hillsdale & Western Telephone Co.....	.....
Hixton & Alma Center Farmers Telephone Co.....	.....
Hudson Prairie Telephone Co.....	2 14
Hulls Crossing Farmers Telephone Co.....	11
Interstate Telephone Co.....	3 16
Interurban Telephone Co.....	72 91
Individual Telephone Co.....	.....
Iowa Telephone Co.....	3 49

General Fund Receipts.

	1908
Iowa County Telephone Co.....	10
Iron River Water, Light & Power Co.....	7 65
Jackson Telephone Co.....	14 05
Jefferson County Telephone Co.....	28 30
Jefferson Telephone Co.....	5 48
Jerper & Valders Telephone Co.....	15
Juneau Electric Co.....	19 11
Kegonsa Independent Telephone Co.....	25
Kenosha Home Telephone Co.....	129 96
Kilbourn & Friendship Telephone Co.....	7 65
Kingston Telephone Co.....	5 12
Knapp Telephone Co.....	14 22
La Crosse Telephone Co.....	170 94
La Crosse Inter-Urban Telephone Co.....	118 93
Ladoga & Brandon Telephone Co.....	.....
Ladoga & Oak Center Telephone Co.....	.....
La Farge Telephone & Exchange.....	10 78
La Fayette Telephone Co.....	4 82
Lamont Central Telephone Co.....	05
Lapp & Sturner Telephone Co.....	2 60
Leeds Farmers Telephone Co.....	4 55
Lincoln Farmers Telephone Co.....	2 02
Lindsey Telephone Co.....	1 85
Lisbon Telephone Co.....	07
Lodi Telephone Exchange.....	18 32
Loganville Telephone Co.....	4 23
Lone Rock Telephone Co.....	31
Loretta & Loganville Telephone Co.....	41
Loyal Telephone Exchange.....	4 88
Ludington Telephone Co.....	6 71
Luxemburg Telephone Co.....	13 42
Lynn Telephone Co.....	.....
Manawa Telephone Co.....	3 09
Manitowoc & Western Telephone Co.....	66 56
Marathon County Telephone Co.....	87 18
Marathon City Telephone Co.....	20
Marion & Northern Telephone Co.....	35 92
Markesan Telephone Co.....	7 88
The Marquette & Adam Co. Telephone.....	12
Marquette Telephone Co.....	6 91
Marshfield Telephone Exchange.....	30 40
Matteson Telephone Co.....	2 34
Mauston Electric Service.....	20 45
Mazomanie Telephone Co.....	14 70
Medford Telephone Exchange.....	10 78
Mellville Settlement Telephone Co.....	.....
Menomonee Falls Telephone Co.....	7 61
Mequon Telephone Co.....	11 10
Merrill Telephone Co.....	61 40
Merton Telephone Co.....	.....
Michigan State Telephone Co.....	13 33
Milton & Milton Jct. Telephone Co.....	27 97
Mineral Point Telephone Co.....	21 34

General Fund Receipts.

	1908
Modena Co-operative Telephone Co.....	18
Mondovi Telephone Co.....	18 81
Monroe Telephone Co.....	35 40
Monroe County Telephone Co.....	99 46
Mt. Horeb Independent Telephone Co.....	17 55
Mt. Vernon Telephone Co.....	10 12
Muscoda Mutual Telephone Co.....	3 97
Nebagamon Telephone Co.....	2 57
Nelsonville Telephone Co.....	7 44
Newburg Telephone Co.....	13 68
Newcomb Valley Telephone Co.....	05
New Haven & Dell Prairie Telephone Co.....	39 28
New Union Telephone Co.....	104 80
North Star Telephone Co.....	75
North Wisconsin Toll Line.....	123 40
Northwestern Telephone Co.....	26 50
Northwestern Telephone Exchange.....	31
Oakfield Telephone Co.....	16 10
Oconto County Telephone Co.....	10 26
Oneida & Vilas County Telephone Co.....	5 06
Ontario & Wilton Telephone Co.....	7 20
Oostburg Telephone Co.....	20 14
Oregon Telephone Co.....	33 24
Orfordville Telephone Co.....	15 55
Osceola Farmers Mutual Telephone Co.....	50
Osseo Telephone Co.....	7 32
Oxford & New Haven Independent Limited Telephone Co.....	9 79
Pardeeville Telephone Co.....	16 22
Peoples Telephone Co. of Dane County.....	129 66
Peoples Telephone Co. of Lavallo.....	12 36
Peoples Telephone Co.....	65 92
Peoples (Mt. Hope) Telephone Co.....	40 98
Peoples (Rio) Telephone Co.....	1 63
Pepin Telephone Co.....	34
Perry-Hollandale Telephone Co.....	4 25
Perry Mutual Telephone Co.....	4 31
Pewaukee & Sussex Telephone Co.....	231 72
Pine Bluff Telephone Co.....	11 73
Pierce County Telephone Co.....	13
Platteville & Cornelia Telephone Co.....	14 11
Platteville, Rewey & Ellenboro Telephone Co.....	64 60
Pleasant Valley Telephone Co.....	29
Plymouth Telephone Exchange.....	9 58
Pompey's Pillar Telephone Co.....	14 10
Portage Telephone Co.....	17
Portage & Kilbourn Telephone Co.....	04
Port Wing Telephone Co.....	1 08
Potosi & Tennyson Telephone Co.....	
Poynette Telephone Co.....	
Prairie Farm, Ridgeland & Dalls Co-operative Telephone Co.....	
Prairie Queen Telephone Co.....	
The Preston Farmers Telephone Co.....	

General Fund Receipts.

	1908
Price County Telephone Co.....	13 09
Progress Telephone Co.....	7 52
Prospect, Guthrie & Big Bend Telephone Co.....	7 52
Paris Telephone Co.....	15
Range Line Telephone Co.....	6 62
Random Lake Telephone Co.....	50
Rapids & Western Telephone Co.....	37 98
Reedsburg Telephone Co.....	1 00
Reseberg Mutual Telephone Co.....	1 99
Rewey & Mineral Point Telephone Co.....	28 50
Reynolds & Lambert Telephone Co.....	9 88
Rhineland Mutual Telephone Co.....	6 95
Rib Lake Telephone Co.....	50
Rice Lake & Northeastern Telephone Co.....	10 69
Richfield, Menomonee Falls & Holyhill Telephone Co....	62
Richfield, Hubertus & Holyhill Telephone Co.....	17
Richwood & Akan Telephone Co.....	14 75
Richwood Farmers Telephone Co.....	5 12
Ridgeway Jonesdale & Hollandale Telephone Co.....	95 52
Ripon Telephone Co.....	2 25
Rock County Farmers Telephone Co.....	2 39
Rock County Telephone Co.....	20
Rudd & Rood Telephone Co.....	70
Rural Telephone Co.....	19 55
Rush River & Eau Galle Telephone Co.....	9 84
Rush River & Pleasant Valley Telephone Co.....	5 00
Sandusky Telephone Co.....	2 56
Scandinavia Telephone Co.....	14 03
Sharon Telephone Co.....	88
Shaw Telephone Co.....	6-08
Shell Lake Exchange Telephone Co.....	6 82
Shiocton Telephone Co.....	1 15
Silver Creek Telephone Co.....	41
The Social Ridge Telephone Co.....	5 74
South Wayne Telephone Co.....	23 35
Spooner Telephone Co.....	50 32
Springfield Farmers Telephone Co.....	5 45
Spring Green & Wyoming Telephone Co.....	2 28
St. Croix Farmers Mutual Telephone Co.....	1 17
State Long Distance Telephone Co.....	53
St. Croix Valley Telephone Exchange.....	2 12
Stevens Point Mutual Telephone Co.....	1 20
Stockbridge & Sherwood Telephone Co.....	31 38
Stratford Telephone Co.....	4 00
Tamarack Telephone Co.....	32 34
C. M. Taylor Telephone Co.....	2 92
Telephone Toll Line.....	1 20
Tenney Telephone Co.....	1 20
Theresa Union Telephone Co.....	31 38
Thorp Telephone Co.....	4 00
Tomah Electric & Telephone Co.....	32 34
Town Line Farmers Independent Telephone.....	2 92

General Fund Receipts.

	1908
Tri-State Telephone & Telegraph Co.....	169 22
Troy & Honey Creek Telephone Co.....	47 03
Two Rivers Telephone Co.....	11 50
Union (Almond) Telephone Co.....	45 35
Union Grove Telephone Co.....	14 09
Union (Prairie du Chien) Telephone Co.....	11 33
United Telephone Co.....	43 97
Unity & Western (Township of Beaver) Telephone Co....	1 07
Utica Telephone Co.....	12 74
Utica Farmers Mutual Telephone Co.....	10
The Valley Telephone Co.....	92
Viroqua Telephone Co.....	25 12
Waldwick, Jonesdale & Hollandale Telephone Co.....	.....
Walworth County Telephone Co.....	20 30
Walworth Telephone Exchange.....	14 07
Warrens Land Co. Telephone Exchange.....	7 97
Washburn County Farmers Telephone Co.....	46
Washington County Telephone Co.....	38
Waunakee Telephone Co.....	4 73
Wausau Telephone Co.....	107 05
Wausaukee Telephone Co.....	3 86
Waushara Telephone Co.....	86 87
Werley Telephone Co.....	23
Westby Telephone Co.....	19 49
Western Crawford County Farmers Telephone Co.....	23
Western Wisconsin Telephone Co.....	102 33
Westfield Farmers Telephone Co.....	7 30
Westford Telephone Co.....	5 08
West Greenbush Telephone Co.....	11
West Spring Green Telephone Co.....	22
West Wisconsin Telephone Co.....	8 82
White Oak Telephone Co.....	5 50
Wilcox Valley Telephone Co.....	.....
Wind Lake Telephone Co.....	1 93
Winnebago Telephone Co.....	.....
Wisconsin Telephone Co.....	29,771 60
Wittenberg Telephone Co.....	6 05
Wonewoc Telephone Co.....	3 79
Dr. F. C. Wood Telephone Co.....	7 03
Wood County Telephone Co.....	47 54
Woodhull Telephone Co.....	53
York Center Telephone Co.....	3 27
	\$36,628 89
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General Fund Receipts.

FIRE INSURANCE COMPANIES.

	1907	1908
Aachen & Munich Fire Ins. Co.....	\$716 49	\$1,058 49
Adirondack Fire Ins. Co.....	102 69	218 32
Aetna Ins. Co.....	1,884 43	2,325 35
Agricultural Ins. Co.....	1,090 30	1,028 36
Allemannia Ins. Co.....	388 60	448 89
American Central Ins. Co.....	1,897 55	1,825 41
American Ins. Co., Newark.....	3,259 20	4,073 20
American Mfgs. Mutual Ins. Co.....	80 85	114 14
Assurance Co. of America.....	278 55	.....
Atlas Assurance Co.....	884 66	824 99
American Druggist Ins. Co.....	.....	9 61
Boston Ins. Co.....	18 36	449 08
British & Foreign Ins. Co.....	.....	192 81
British American Ins. Co.....	282.96	.....
British American Assurance Co.....	1,278 18	643 94
Buffalo Commercial Ins. Co.....	76 98	113 28
Buffalo German Ins. Co.....	537 85	429 63
Caledonia Ins. Co.....	304 74	392 63
Calumet Ins. Co.....	87 79	238 96
Camden Ins. Co.....	920 98	797 03
Capital Fire Ins. Co.....	493 56	458 85
Central Mfgs. Mutual Ins. Co.....	340 01	401 82
Concordia Ins. Co.....	2,491 92	3,514 38
City of New York Ins. Co.....	661 93	649 95
Citizens of Missouri Ins. Co.....	853 73	1,060 91
Colonial Ins. Co.....	464 43	491 20
Columbia Ins. Co.....	.....	100 65
Commerce Ins. Co.....	187 92	307 09
Commercial Union Assurance Co.....	2,019 78	2,202 16
Commercial Union Fire Ins. Co.....	442 45	359 15
Commonwealth Ins. Co.....	287 88	297 92
Connecticut Ins. Co.....	2,460 21	2,582 60
Consolidated Fire & Marine Ins. Co.....	324 24	560 80
Continental Ins. Co.....	2,199 44	2,375 38
County Fire of Philadelphia Ins. Co.....	447 75	417 70
Cosmopolitan Ins. Co.....	386 14	454 64
Cooper Ins. Co.....	.....	91 67
Delaware of Philadelphia Ins. Co.....	863 10	874 33
Delaware of Dover Ins. Co.....	204 07	.....
Detroit Fire & Marine Ins. Co.....	622 54	851 84
Dubuque Fire & Marine Ins. Co.....	665 85	812 14
Dixie Ins. Co.....	75 14	307 19
Eagle of New York Ins. Co.....	200 56	127 87
Eastern Ins. Co.....	137 45	117 04
Equitable Fire & Marine Ins. Co.....	896 50	768 73
Farmers Ins. Co.....	451 38	387 55
Farmers & Merchants Ins. Co.....	403 63	634 33

General Fund Receipts.

	1907	1908
Federal Ins. Co.....	338 29	130 35
Fidelity Fire Ins. Co.....	385 90	645 21
Fire Ass'n of Philadelphia.....	3,087 37	3,143 15
Firemans Fund Ins. Co.....	1,744 69	1,683 15
Firemans Ins. Co.....	1,218 91	1,405 16
Franklin Ins. Co.....	460 29	453 87
Georgia Home Ins. Co.....	261 47	311 95
German Alliance Ins. Co.....	1,511 71	1,270 68
German American Ins. Co.....	3,082 18	3,082 67
German of Indianapolis Ins. Co.....	731 60	840 35
German of Peoria Ins. Co.....	149 33	514 08
German of Pittsburg Ins. Co.....	533 24	453 94
German Farmers Mutual Ins. Co.....	470 67	.....
Germania Fire Ins. Co.....	2,415 42	2,689 35
Germantown Fire Mutual Ins. Co.....	484 13	297 15
General Marine Ins. Co.....	44 61	62 71
Girard Fire & Marine Ins. Co.....	599 14	459 91
Glen Falls Ins. Co.....	857 65	667 83
Globe & Rutgers Fire Ins. Co.....	860 15	1,268 26
Guardian Fire Ins. Co.....	250 95	260 02
Hamberg & Bremen Fire Ins. Co.....	969 39	911 41
Hamilton Fire Ins. Co.....	.....	270 20
Hanover Fire Ins. Co.....	2,471 65	2,278 16
Hartford Fire Ins. Co.....	8,913 21	9,007 02
Herman Farmers Mutual Ins. Co.....	.....	334 11
Home Ins. Co.....	6,490 20	4,808 57
Hawkeye Ins. Co.....	.....	31 86
Indemnity Mutual Marine Ins. Co.....	478 34	180 21
Indemnity Fire Ins. Co.....	45 77	.....
Indiana Lumbermens Mutual Ins. Co.....	30 49	223 61
Indiana Miller's Mutual Fire Ins. Co.....	.....	331 68
Indianapolis Fire Ins. Co.....	458 00	424 55
Insurance Co. of North America.....	2,994 80	4,073 98
Insurance Co of the State of Ill.....	1,756 18	1,471 25
Insurance Co. of the State of Penn.....	288 90	350 18
Jefferson Fire Ins. Co.....	346 05	822 80
Láw Union & Crown Ins. Co.....	142 76	91 60
Liverpool, London & Globe, New York...	133 15	94 90
Liverpool, London & Globe, Liverpool...	3,304 11	2,582 47
London Assurance Co.....	973 89	1,368 63
London & Lancashire Fire Ins.Co.....	2,385 55	1,394 63
Louisville Ins. Co.....	121 30	118 86
Lumber Mutual Fire Ins. Co.....	134 09	382 80
Lumber Ins. Co. New York.....	23 75	255 32
Lumbermens Ins. Co.....	520 64	379 28
Lumbermens Mutual Fire Ins. Co.....	141 32	297 54
Manhattan Fire Ins. Co.....	185 47	.....
Manheim Ins. Co.....	.....	306 16
Mechanics Traders of New Orleans.....	.....	433 86
Mechanics Ins. Co.....	588 34	555 10

General Fund Receipts.

	1907	1908
Marine Ins. Co.....	69 31	91 76
Mercantile Fire & Marine Ins. Co.....	88 92	193 09
Metropolitan Fire Ins. Co.....	233 17	211 07
Michigan Commercial Ins. Co.....	1,064 39	1,920 76
Michigan Fire & Marine Ins. Co.....	239 72	674 74
Michigan Millers Mutual Ins. Co.....	139 82	.....
Millers National Ins. Co.....	156 13	.....
Milwaukee Fire Ins. Co.....	1,218 44	1,832 01
Milwaukee German Fire Ins. Co.....	324 85	475 24
Milwaukee Mechanics Ins. Co.....	3,822 56	6,303 35
Nassau Fire Ins. Co.....	346 17	447 48
National Alleghney Ins. Co.....	327 75	549 38
National Brewers Ins. Co.....	156 83	75 89
National Fire, Hartford Ins. Co.....	2,800 69	3,094 61
National Lumber Buffalo Ins. Co.....	335 78	231 98
National Mutual Fire of Omaha.....	315 33	.....
National Union Fire, Pittsburgh.....	620 98	1,498 72
New Jersey Fire Ins. Co.....	312 97	.....
New Brunswick Fire Ins. Co.....	196 19	.....
Newark Fire Ins. Co.....	396 16	242 19
New Hampshire Fire Ins. Co.....	1,523 83	1,249 32
Niagara Fire Ins. Co.....	1,995 50	2,151 79
North British & Mercantile of London..	2,470 14	3,197 75
North British & Mercantile of New York.	156 14	136 55
North River Ins. Co.....	1,019 98	1,031 13
Northern Assurance Ins. Co.....	1,947 43	1,387 14
Northwestern Fire & Marine Ins. Co.....	776 25	598 23
Northwestern National Ins. Co.....	4,256 88	3,635 01
Norwich Union Fire Ins. Co.....	1,277 16	1,328 48
Northern Ins. Co.....	353 90	.....
Ohio German Fire Ins. Co.....	112 47	77 22
Orient Ins. Co.....	1,575 63	1,259 16
Old Colony Ins. Co.....	.....	255 40
Palatine Ins. Co.....	1,016 00	1,267 18
Pelican Assurance Ins. Co.....	171 36	178 12
Pennsylvania Fire Ins. Co.....	1,858 41	2,058 59
Pennsylvania Lumberman Mutual Ins. Co.	.....	125 42
Phoenix Assurance Co., London.....	1,203 09	710 91
Phoenix Ins. Co., Hartford.....	3,683 34	3,854 98
Phoenix Ins. Co., Brooklyn.....	7,458 81	8,277 19
Pittsburgh Ins. Co.....	248 44	185 48
Providence Ins. Co., Washington.....	1,344 75	1,693 25
Prussian National Ins. Co.....	755 53	1,346 94
Queen of America Ins. Co.....	2,050 37	2,180 35
Queen City Fire So. Dak.....	.....	171 45
Reliance Ins. Co.....	922 64	737 77
Rochester German Ins. Co.....	1,156 50	1,259 63
Royal Exchange Assurance Co.....	652 52	676 41
Royal Ins. Co.....	3,875 87	4,509 75
Rhode Island Ins. Co.....	.....	107 13

General Fund Receipts.

	1907	1908
Scottish Union & National Ins. Co.....	1,219 58	909 40
Security Ins. Co. of New Haven.....	1,936 39	1,897 67
Shawnee Fire Ins. Co.....	125 82	215 75
State Fire Ins. Co.....	83 82	124 33
St. Paul Fire & Marine Ins. Co.....	1,219 34	1,777 10
St. Louis Fire Ins. Co.....	.....	34 03
Spring Garden Ins. Co.....	1,361 94	1,199 32
Springfield Fire & Marine Ins. Co.....	2,985 43	3,358 22
Star Fire Ins. Co.....	133 61	8 49
Sun Ins. Co.....	2,016 80	1,979 58
Southern Ins. Co., New Orleans.....	437 24	357 78
Svea Fire & Life Ins. Co.....	454 12	328 26
Teutonia Ins. Co.....	273 20	351 40
Texas National Ins. Co.....	.....	136 89
Toledo Fire & Marine Ins. Co.....	.....	186 91
United States Lloyd Marine Ins. Co.....	370 14	428 48
Union Assurance Co.....	427 31	.....
Union Ins. Co.....	467 82	362 33
Union Marine Ins. Co.....	610 32	198 95
United American Fire Ins. Co.....	962 50	1,014 38
United Farmers Ins. Co.....	709 63	416 82
Westchester Fire Ins. Co.....	1,720 44	1,519 46
Western Assurance Co.....	2,199 77	1,408 01
Western Ins. Co.....	200 54	187 47
Western Reserve Ins. Co.....	.....	271 01
Williamsburgh City Fire Ins. Co.....	1,109 35	1,344 97
Winona Fire Ins. Co.....	.....	732 13
Total	<u>\$164,038 94</u>	<u>\$174,052 19</u>

ACCIDENT, SURETY, ETC.

	1907	1908
Aetna Indemnity Ins. Co.....	\$106 89	\$122 99
Aetna Life, Accident Dep't.....	1,690 44	2,281 41
American Bankers, Minn.....	.....	2 90
American Bonding Co. of Baltimore.....	146 99	248 23
American Credit-Indemnity, New York...	300 25	330 10
American Surety Co., New York.....	641 67	597 67
Bankers Surety Co.....	134 17	131 17
Casualty Co. of America.....	439 39	536 48
Central Accident Ins. Co.....	593 68	596 77
Consolidated Guarantee .....	.....	11 22
Continental Casualty Ins. Co.....	979 18	902 43
Empire State Surety Co.....	100 46	37 33
Employers Liability Assurance Corpora- tion	953 79	1,037 07

General Fund Receipts.

	1907	1908
Fidelity & Casualty Co.....	2,365 80	2,565 93
Fidelity & Deposit Co. of Baltimore.....	548 31	597 28
Frankfort Marine Accident & Plate Glass	918 93	1,263 41
General Accident Assurance Corporation	191 37	.....
Guarantee Co. of North America.....	12 94	2 76
Hartford Steam Boiler Inspection & Ins. Co.	697 47	757 17
Illinois Surety Co.....	104 20	95 19
Lloyds Plate Glass Co.....	128 42	139 50
London Accident & Guarantee Co.....	1,002 72	1,086 46
Maryland Casualty Co.....	1,055 29	1,237 62
Metropolitan Plate Glass & Casualty Co..	182 62	188 08
Metropolitan Surety Co.....	35 50	136 48
National Casualty Co.....	176 80	253 80
National Surety Co.....	160 65	218 79
New Amsterdam Casualty Co.....	95 58	179 53
New Jersey Plate Glass Ins. Co.....	182 96	223 80
New York Plate Glass Ins. Co.....	135 36	145 70
North American Accident Ins. Co.....	360 68	343 22
Ocean Accident & Guarantee Corporation	602 60	1,131 45
Pacific Mutual Life, Accident Dept.....	881 49	776 42
Pacific Surety Co.....	61 97	50 29
Preferred Accident Ins. Co.....	454 34	413 20
Philadelphia Casualty Ins. Co.....	317 12	455 37
Phoenix Preferred Accident Ins. Co.....	232 63	218 07
Standard Life & Accident Ins. Co.....	1,776 88	2,264 85
St. Paul Hail & Cyclone	104 14	173 33
Title Guarantee & Surety Co.....	152 22	172 02
Travelers Accident Dept.....	3,550 70	3,755 38
United States Casualty Co.....	328 81	409 50
United States Fidelity & Guarantee Co..	635 65	728 83
United States Health & Accident Co.....	313 57	388 00
United Surety Co.....	19 19	127 75
Total	<u>\$23,873 82</u>	<u>\$27,334 95</u>

General Fund Receipts.

LIFE INSURANCE COMPANIES.

	1907	1908
Central Life Assurance of the U. S.....	\$1,341 39	\$1,589 41
Des Moines Life Ins. Co.....	1,213 67	1,185 51
Equitable Life Assurance Co.....	5,231 27	.....
Fidelity Mutual Life	1,188 68	.....
Fire & Life .....	.....	217 49
Germania Life Ins. Co.....	525 86	139 10
Home Life Ins. Co.....	898 81	.....
Manhattan Life Insurance Co.....	346 24	.....
Massachusetts Mutual Life Ins. Co.....	1,154 60	.....
Metropolitan Life Ins. Co.....	6,819 48	7,404 79
Michigan Mutual Life Ins. Co.....	1,294 48	1,055 36
Minnesota Mutual Life Ins. Co.....	976 36	.....
Mutual Life Ins. Co.....	9,017 82	.....
National Life Ins. Co., Montpelier	3,914 19	3,543 75
New England Mutual Life Ins. Co.....	1,356 52	799 46
New York Life Ins. Co.....	10,953 85	10,230 71
Northwestern Mutual Life Ins. Co.....	358,980 48	365,303 61
Penn Mutual Life Ins. Co.....	10,174 02	.....
Reliance Life Ins. Co.....	305 87	1 84
Union Central Life Ins. Co.....	5,034 33	.....
Union Mutual Life Ins. Co.....	340 27	.....
United States Annuity & Life .....	.....	17 09
Wisconsin Life Ins. Co.....	1,882 99	1,589 60
Total	<u>\$422,951 18</u>	<u>\$393,077 72</u>

FROM FREIGHT LINE & EQUIPMENT COMPANIES.

	1907	1908
Armour Fast Freight Line	\$13 44	.....
American Refg'r Transit Co.....	19 83	\$10 05
Armour Car Line Co.....	285 78	367 90
Cudahy Milwaukee Refg'r Co.....	193 61	182 19
Cudahy Packing Co.....	7 65	16 68
Chicago, N. Y. & Boston Refg'r Co.....	12 71	13 63
Cold Blast Transit Co.....	17 48	13 84
Doud Stock Co.....	8 79	8 12
Jacob Doud Packing Co.....	12 80	.....
Libby, McNeill & Libby	7 28	6 86
Live Poultry Transportation Co.....	2 07	1 29
Mather Stock Car Co.....	20 86	27 38
Merchants Despatch	430 72	376 52
Milwaukee Refg'r & Transit Co.....	28 18	27 11
Morris Car Co.....	39 77	37 50
National Car Line Co.....	19 52	87 97
National Car Co.....	42 12	24 20

General Fund Receipts.

	1907	1908
Provision Dealers Despatch	3 33	.....
St. Louis Refg'r Co.....	5 42	5 36
St. Louis Refg'r Car Co.....	45	42
Streets Western Stable Car Line Co.....	333 49	318 83
Shippers Refg'r Car Co.....	5 00	1 19
Swift Refg'r Transit Co.....	124 93	153 73
Union Refg'r Transit Co.....	173 68	166 50
Union Tank Line	1,155 93	1,468 27
Total	<u>\$2,964 84</u>	<u>\$3,315 54</u>

LOAN & TRUST COMPANIES.

	1907	1908
Citizens Trust Co.....	\$933 18	\$1,060 00
Central Trust Co.....	658 54	1,213 67
Fidelity Trust Co.....	685 88	758 81
Milwaukee Trust Co.....	1,375 19	609 44
Northwestern L. & T. Co.....	721 09	723 05
Portage Mortgage L. & T. Co.....	646 82	542 58
Oshkosh Savings & Trust Co.....	620 41	626 68
Savings Loan & Trust Co.....	1,256 78	1,387 27
Wisconsin Trust Co.....	1,350 13	1,112 52
Wisconsin Valley Trust Co.....	507 82	581 36
Wisconsin Savings L. & T. Co.....	881 53	.....
Wisconsin Savings L. & T. Co., for license (1905) .....	.....	300 00
Wisconsin Savings L. & T. Co., for license (1906) .....	.....	500 00
East Wisconsin Trustee Co.....	.....	500 00
Total	<u>\$9,637 37</u>	<u>\$9,915 38</u>

LOG DRIVING & BOOM COMPANIES.

	1907	1908
Keshena Improvement Co.....	\$56 89	\$29 95
Lumberman's Boom Co.....	32 50	.....
Tomahawk River Improvement Co.....	24 92	22 10
Tomahawk Land & Boom Co.....	100 00	135 90
Wisconsin River Driving Co.....	3 56	.....
Wolf River Boom Co.....	70 08	60 95
Pelican Boom Co.....	1 60	.....
Iron River Log & Boom Co.....	.....	3 95
Total	<u>\$289 55</u>	<u>\$252 85</u>

General Fund Receipts.

FROM PLANK ROADS.

	1907	1908
Sheboygan & Fond du Lac.....	\$28 30	\$25 73
Lake Avenue	157 27	107 10
Milwaukee & Janesville	92 42	.....
Milwaukee & Cedarburg .....	.....	40 56
Total	<u>\$277 99</u>	<u>\$173 39</u>

TAX ON STREET RAILWAYS, FROM COUNTIES.

	1907	1908
Racine	\$1,849 13	\$1,038 66
Marinette	563 45	.....
Douglas	1,265 68	.....
Chippewa	10 00	12 62
Lincoln	63 99	59 58
Winnebago	430 64	458 23
Manitowoc	75 00	69 91
Waupaca	50 48	56 98
Sheboygan	301 42	337 52
Ashland	92 06	90 00
Dane	283 11	.....
Milwaukee	17,436 16	18,981 81
Outagamie .....	.....	319 60
Waukesha	372 31	782 40
Total	<u>\$22,793 43</u>	<u>\$22,207 31</u>

TAX FROM EXPRESS COMPANIES.

	1907	1908
Western Express Co.....	\$92 51	\$140 36
United States Express Co.....	2,550 35	2,347 46
Adams Express Co.....	767 78	692 07
American Express Co.....	5,641 48	6,046 28
Northern Express Co.....	84 78	118 26
Total	<u>\$9,136 90</u>	<u>\$9,344 39</u>

General Fund Receipts.

TAX FROM SLEEPING CAR COMPANIES.

	1907	1908
Pullman Sleeping Car Company	\$5,303 96	\$5,343 28

TELEGRAPH COMPANIES.

	1908
Chicago, Milwaukee & Lake Superior Telegraph Co....	\$2,413 35
North American Telegraph Co.....	2,640 78
Chicago & Milwaukee Telegraph Co.....	539 67
Western Union Telegraph Co.....	39,281 93
Western Union Telegraph Co., interest	331 72
Total	<u>\$45,207 45</u>

LEGACY TAX BY COUNTIES.

	1907	1908
Ashland	\$13 73	\$5,049 12
Barron	372 21	.....
Bayfield	42 18	1,356 73
Brown	1,493 71	2,349 58
Buffalo	1,211 06	166 08
Burnett .....	.....	8 56
Calumet	111 43	951 47
Chippewa	226 65	388 75
Clark .....	.....	142 20
Columbia	5,303 28	4,784 78
Crawford	3 92	230 81
Dane	9,096 01	4,781 21
Dodge	1,900 79	4,429 06
Douglas	926 59	254 09
Dunn	2,226 06	226 45
Eau Claire	2,278 48	5,167 39
Fond du Lac	7,262 30	4,058 92
Grant	1,866 02	2,488 75
Green	1,345 64	2,257 52
Green Lake	4,232 37	524 27
Iowa	1,288 40	502 00
Jackson	52 97	.....
Jefferson	2,618 86	6,202 35
Juneau	171 06	108 65
Kenosha	726 95	2,228 21
Kewaunee .....	.....	2,463 83

General Fund Receipts.

	1907	1908
La Crosse	2,105 93	1,718 28
Lafayette	579 49	1,510 21
Lincoln	48 24	254 32
Manitowoc	806 79	839 32
Marathon	35 91	432 53
Marinette	100 37	21,745 65
Milwaukee	279,375 39	75,532 34
Oconto	172 86	4,377 23
Oneida .....	.....	72 76
Outagamie	470 38	1,811 20
Ozaukee	195 68	110 13
Pepin	89 73	.....
Pierce	725 11	602 79
Polk .....	.....	205 89
Portage	200 41	564 56
Price .....	.....	76 90
Racine	8,212 17	5,233 92
Richland	99 99	425 87
Rock	10,491 70	6,149 37
St. Croix	361 45	188 09
Sauk	413 27	784 08
Shawano	248 46	106 26
Sheboygan	7,071 04	1,761 17
Taylor	9 66	.....
Trempealeau	132 37	278 40
Vernon	375 19	255 34
Walworth	3 248 87	2,814 79
Washington	557 85	341 93
Waukesha	4,587 08	30,108 56
Waupaca	450 00	5,856 84
Waushara	732 71	53 78
Winnebago	24,370 33	29,906 69
Wood	3,415 66	404 68
Geo. B. Young, St. Paul .....	.....	44 65
Total	<u>\$396,450 82</u>	<u>\$245,653 32</u>

General Fund Receipts.

CHARITABLE AND PENAL INSTITUTIONS.

	1907	1908
State Hospital for Insane	\$7,610 63	\$8,093 72
Northern Hospital for Insane	10,701 24	8,666 37
Wisconsin Home for Feeble Minded	1,943 98	2,060 68
Wisconsin School for Blind	1,880 89	1,535 86
Wisconsin School for Deaf	1,251 57	1,604 42
State Public School	538 87	694 70
Wisconsin Industrial School for Boys ...	2,051 33	1,491 29
Wisconsin State Reformatory	51,393 25	37,879 87
Wisconsin State Prison	78,605 90	82,176 06
State Tuberculosis Sanatorium	382 00	3,865 88
Total	\$156,359 66	\$148,068 85

SUNDRY SOURCES.

	1907	1908
State Department	\$390,523 26	\$149,213 82
Land Department	1,270 60	1,095 00
Insurance Commission, fees	58,841 85	67,696 04
Land Sales	43,025 46	37,300 00
Trespass and Penalty	188 52	206 17
Treasury Agent	22,025 00	26,785 00
Refunds	5,975 18	2,480 30
U. S. Government	33,776 71	31,586 67
Commissioner of Banking	7,745 00	9,469 20
Free Library Commission	2,082 49	1,722 32
Superintendent of Public Property	659 79	1,655 40
State School Superintendent	2,029 66	2,479 75
Gov. Davidson, Contingent fund	549 16	513 33
Gov. Davidson, fees	40 00	20 00
Attorney General	1,400 99	1,777 18
Total	\$570,135 67	\$334,000 12

General Fund Receipts.

MISCELLANEOUS RECEIPTS.

	1907	1908
Interest on State Deposits	\$44,196 99	\$30,038 27
Loss property, W. N. G.....	1,053 79	3,462 42
University fund income loans	240,000 00	250,000 00
University fund income, interest on loans	1,736 52	1,327 98
Milwaukee County insane	569 57	44 35
Hunting License fund	10,000 00	.....
Insurance fund	37,000 00	20,696 95
Rent from escheated estate, E. J. Kuln..	213 50	.....
Rent from escheated estate, Miles	10 00	.....
Oil fund	8,421 84	7,658 63
E. A. Birge, director	14 24	16 34
Nursery inspection	308 29	635 75
Interest on Inheritance tax	7 57	.....
Green County, for collection of tax at Brodhead	15 00	.....
Richland County, reassessment Viola ...	80 39	.....
Vernon County, reassessment Viola	35 61	.....
Washington County, reassessment Schleis- ingerville	179 00	.....
Miscellaneous fees	26 98	89 13
Insurance Commissioner .....	.....	324 48
Wisconsin Inter-State Park Assn.....	.....	100 00
Historical Library Building fund .....	.....	11,020 06
Lake Michigan fishing licenses .....	.....	545 00
Reassessment, town Cleveland, Marathon County .....	.....	410 60
Reassessment, town Richland Center ...	.....	667 57
Reassessment town Washington, Shawano County .....	.....	382 00
Reassessment, town Weyerhauser, Rusk County .....	.....	118 75
Total	<u>\$343,869 29</u>	<u>\$327,538 53</u>

General Fund Disbursements.

GENERAL FUND DISBURSEMENTS.

EXECUTIVE DEPARTMENT.

	1907	1908
Governor	\$5,000 00	\$5,000 00
Lieutenant Governor	500 00	1,000 00
Private & Military Secretary	2,800 00	2,800 00
Clerks, stenographers and messengers....	3,981 00	3,900 00
Postage, printing, telegrams, etc.....	1,240 72	1,038 47
Total	<u>\$13,521 72</u>	<u>\$13,738 47</u>

STATE DEPARTMENT.

	1907	1908
Secretary of State	\$5,000 00	\$5,000 00
Assistant Secretary of State.....	2,000 00	2,383 60
Clerks and messengers.....	25,938 81	27,670 86
Postage	1,925 00	2,270 00
Printing, express, etc.....	13,391 89	6,853 37
Total	<u>\$48,255 70</u>	<u>\$44,177 83</u>

TREASURY DEPARTMENT.

	1907	1908
State Treasurer, salary and expenses....	\$5,032 46	\$5,000 00
Assistant Treasurer, salary and expenses.	2,029 24	2,384 60
State Treasurer's bond.....	750 00	750 00
Clerks and watchman.....	11,364 00	10,484 00
Postage	1,505 00	775 44
Printing, telegrams, etc.....	891 81	350 89
Total	<u>\$21,572 51</u>	<u>\$19,744 93</u>

General Fund Disbursements.

ATTORNEY GENERAL'S DEPARTMENT.

	1907	1908
Attorney General	\$3,000 00	\$3,000 00
Deputy Attorney General.....	.....	3,420 00
First Assistant Attorney General.....	2,000 00	2,928 57
Second Assistant Attorney General.....	1,800 00	2,440 92
Law Examiner	1,500 00	1,952 57
Clerks	2,620 00	2,977 20
Expenses	1,584 50	2,921 55
Printing, telegrams, express, etc.....	1,400 93	1,173 13
Total	<u>\$13,905 43</u>	<u>\$20,813 94</u>

SUPERINTENDENT OF PUBLIC INSTRUCTION.

State Superintendent, salary and expenses	\$5,710 45	\$6,220 24
Assistant State Superintendent, salary and expenses	1,910 09	2,657 35
Inspectors of Schools, salary and expenses	12,642 43	13,732 08
Clerks, salaries	5,836 42	6,597 26
State Insurance Fund.....	1 62	2 16
Books and magazines.....	3,333 98	6,247 24
Postage, printing, etc.....	11,025 87	7,610 61
Total	<u>\$40,460 86</u>	<u>\$43,066 94</u>

RAILROAD COMMISSIONER.

Railroad Commission, salary and expenses	\$1,799 39	.....
Accountants and stenographers.....	3,078 69	.....
Maps	5,749 94	.....
Postage, printing, express, etc.....	653 93	.....
Total	<u>\$11,281 93</u>	<u>.....</u>

RAILROAD COMMISSION.

Salaries and expenses.....	\$32,535 83	\$41,314 65
Services .....	.....	1,869 55
Express, postage, telegrams, etc.....	278 76	629 66
Witness fees	523 26	599 18
Printing	1,976 99	3,756 73
Public Utility, chap. 499 laws 1907.....	.....	17,513 74
Total	<u>\$35,314 84</u>	<u>\$65,683 51</u>

General Fund Disbursements.

INSURANCE DEPARTMENT.

	1907	1908
Insurance Commissioner	\$3,250 00	\$3,122 05
Deputy Commissioner	1,500 00	1,739 26
Clerks	9,328 83	12,316 99
Postage, express, expense, etc.....	9,312 46	13,084 74
Total	<u>\$23,391 29</u>	<u>\$30,263 04</u>

TAX COMMISSION.

Commissioners, salaries and expenses....	\$15,148 95	\$15,131 62
Secretary, salary	2,000 00	2,000 00
Postage	306 00	300 08
Printing, books and subscription.....	4,017 51	3,037 63
Express, telegraph and telephone.....	423 25	447 69
Salaries and services.....	22,267 36	30,553 68
Total	<u>\$44,163 07</u>	<u>\$51,470 70</u>

COMMISSIONER OF PUBLIC LANDS.

Chief clerk, salary	\$1,800 00	\$1,800 00
Assistant chief clerk, salary.....	1,600 00	1,600 00
Clerks and stenographers.....	3,096 16	1,975 33
Printing, postage, etc.....	449 18	4,689 22
Total	<u>\$6,945 34</u>	<u>\$10,064 55</u>

BANKING DEPARTMENT.

Bank Examiner and Commissioner, salary and expenses	\$3,702 19	\$3,552 51
Deputy Examiner and Commissioner, salary and expenses	2,931 78	2,990 32
Examiners and clerks, salary and ex- penses	11,603 27	11,804 59
Expense, printing, sundries.....	2,069 86	3,324 88
Total	<u>\$20,307 10</u>	<u>\$21,672 30</u>

General Fund Disbursements.

BUREAU OF LABOR STATISTICS.

	1907	1908
Labor Commissioner, salary and expenses	\$2,350 06	\$2,636 31
Deputy Commissioner, salary and expenses	1,575 81	1,592 91
Clerks, salary	3,764 00	7,342 21
Factory Inspectors, salary and expenses.	18,480 02	19,920 47
Free employment bureau.....	4,818 00	4,837 57
Office rent	650 00	650 00
Postage, printing, etc.....	4,525 60	4,076 04
Total	<u>\$36,163 49</u>	<u>\$41,055 51</u>

DAIRY AND FOOD COMMISSION.

Commissioner, salary and expenses.....	\$2,636 57	\$2,727 25
Assistant Commissioner, salary and expenses	2,663 17	2,542 28
Second Assistant Commissioner, salary and expenses	1,338 95	2,754 51
Chemist	1,983 31	2,111 29
Assistant Chemist, salary.....	1,928 90	3,333 13
Legal services	2,017 35	1,011 67
Inspectors	23,514 94	21,838 17
Labratory, supplies, postage, etc.....	986 88	5,965 45
Insurance	6 20	6 62
Total	<u>\$37,076 27</u>	<u>\$42,290 37</u>

STATE BOARD OF CONTROL.

Members, salaries and expenses.....	\$13,821 79	\$14,071 73
Secretary	2,000 00	2,571 39
Clerks	3,412 30	4,727 80
Printing, postage and sundries.....	2,569 83	3,494 82
Total	<u>\$21,803 92</u>	<u>\$24,865 74</u>

General Fund Disbursements.

CHARITABLE AND PENAL INSTITUTIONS.

	1907	1908
State Hospital for Insane.....	\$127,342 18	\$159,102 57
Northern Hospital for Insane.....	148,610 20	173,589 85
Wisconsin School for Deaf.....	52,280 56	94,002 40
Wisconsin School for Blind.....	33,695 08	40,303 09
Wisconsin Industrial School for Boys....	75,068 45	91,901 11
Wisconsin State Prison.....	150,193 14	203,315 68
State Public School.....	45,278 76	55,141 66
Wisconsin Home for Feeble Minded.....	155,879 42	222,573 39
Wisconsin State Reformatory.....	75,568 93	114,810 22
Wisconsin Work Shop for Blind.....	8,007 38	6,558 00
State Tuberculosis Sanatorium.....	55,524 74	112,082 22
Total	<u>\$927,448 84</u>	<u>\$1,273,380 19</u>

CARE OF CHRONIC INSANE.

Brown county	\$13,613 56	\$12,582 37
Chippewa	19,246 81	19,556 33
Columbia	9,534 94	9,115 87
Dane	10,410 53	9,140 99
Dodge	9,480 01	9,101 72
Dunn	15,234 83	14,545 59
Eau Claire	20,103 75	21,094 36
Fond du Lac	12,551 79	13,251 27
Grant	11,195 78	10,786 90
Green	13,065 83	12,006 23
Iowa	11,905 59	11,948 41
Jefferson	12,499 18	11,108 71
La Crosse	14,458 42	13,772 13
Manitowoc	21,625 06	20,502 55
Marathon	22,685 66	22,633 53
Marquette		5,275 51
Milwaukee	18,018 61	17,874 21
Monroe	5,794 16	5,469 40
Outagamie	17,026 07	15,965 17
Richland	17,247 87	16,615 33
Rock	14,008 17	12,656 11
St. Croix	18,637 28	17,738 00
Sauk	10,797 14	10,284 65
Sheboygan	9,151 31	10,822 58
Trempealeau	13,834 00	13,596 09
Vernon	15,608 84	15,588 25
Walworth	9,186 15	9,523 15
Washington	14,772 79	14,631 23
Waukesha	9,361 85	10,324 70
Waupaca	14,677 73	15,544 25
Winnebago	20,228 35	19,344 11
Racine	7,450 03	12,315 60
Total	<u>\$433,412 09</u>	<u>\$434,715 30</u>

General Fund Disbursements.

STATE BOARD OF HEALTH.

	1907	1908
Salary of secretary.....	\$2,708 33	\$3,041 24
Salary of clerks.....	3,705 47	4,606 74
Official expenses	1,055 70	523 53
Printing, postage etc.....	1,643 28	7,471 98
Total	<u>\$9,112 78</u>	<u>\$15,643 49</u>

STATE VETERINARIAN AND LIVE STOCK SANITARY BOARD.

State Veterinary, salary and expenses....	\$3,310 08	\$3,541 49
Services and incidentals.....	4,427 07	6,273 92
Slaughtered animals.....	28,651 70	55,716 16
Total	<u>\$36,388 85</u>	<u>\$65,531 57</u>

STATE TREASURY AGENT.

Treasury Agent fees.....	\$5,508 75	\$4,628 58
Postage, printing and telegrams.....	89 78	87 54
Total	<u>\$5,598 53</u>	<u>\$4,716 12</u>

SUPREME COURT.

Judges	\$37,000 00	\$40,500 00
Reporter	3,000 00	4,000 00
Clerks, stenographers and messengers....	11,403 75	13,459 75
Postage	166 70	280 48
Printing and telegrams.....	675 86	535 03
Indexing	900 00	1,000 00
Total	<u>\$53,146 31</u>	<u>\$59,775 26</u>

General Fund Disbursements.

STATE LAW LIBRARY.

	1907	1908
Librarian	\$2,000 00	\$2,652 78
Clerks and janitor.....	1,944 00	3,446 00
Books	2,867 04	4,935 88
Printing, postage and expenses.....	460 66	495 48
Total	<u>\$7,271 70</u>	<u>\$11,530 14</u>

CIRCUIT COURT.

Judges	\$98,308 33	\$99,233 33
Reporters	9,760 00	53,768 64
Total	<u>\$108,068 33</u>	<u>\$153,001 97</u>

SUPERINTENDENT OF PUBLIC PROPERTY.

Superintendent	\$1,233 80	\$2,000 00
Assistant Superintendent	1,500 00	1,250 00
Clerk	1,400 00	1,400 00
Labor in and about capitol	42,593 04	48,145 73
Extra pay rolls, chapter 419, laws 1901....	5,184 68	2,776 85
Custodian memorial hall	1,000 02	1,000 02
Insurance	993 60	993 60
Madison post office.....	1,706 50	2,780 40
Printing, telegraph and expenses.....	577 34	675 82
Expenses under chapter 219 laws 1903....	172 00	.....
Expenses under chapter 428 laws 1905....	.....	554 00
Paper	33,119 04	28,216 13
Fuel	11,393 13	27,468 43
Stationery	6,397 94	2,244 25
Expenses under sec. 293, W. S. 1898.....	21,450 59	25,000 79
Total	<u>\$128,721 68</u>	<u>\$144,506 02</u>

ADJUTANT GENERAL DEPARTMENT.

Adjutant General	\$2,173 64	\$2,164 07
Assistant Adjutant General.....	1,846 20	2,001 55
Clerks	4,639 92	5,520 51
Printing, postage etc.....	1,870 68	1,635 01
Wisconsin National Guard.....	100,175 64	100,975 35
H. A. Nothe, (Light Horse Squadron)....	.....	2,000 00
Total	<u>\$110,706 08</u>	<u>\$114,296 49</u>

General Fund Disbursements.

QUARTERMASTER GENERAL DEPARTMENT.

	1907	1908
Quartermaster General, salary and expenses	\$1,024 25	\$1,061 45
Assistant Quartermaster General, salary and expenses	1,552 20	1,569 75
Clerks	1,890 00	2,375 00
Transportation and freight.....	11,139 47	13,280 29
Printing, postage, improvements and sundries	14,768 72	16,060 76
Total	<u>\$30,374 64</u>	<u>\$34,347 25</u>

HISTORICAL SOCIETY.

Secretary, salary	\$2,000 00	\$2,000 00
Librarian, salary and expenses.....	1,661 74	1,600 00
Assistant Librarian, salary and expenses	1,258 79	1,200 00
Clerk and employees, salary and expenses	12,296 89	16,574 03
Books, printing and sundries.....	15,920 89	16,795 01
Total	<u>\$33,138 31</u>	<u>\$38,169 04</u>

CIVIL SERVICE COMMISSION.

Commissioners, salaries and expenses....	\$3,351 49	\$3,342 14
Secretary, salaries and expenses.....	2,557 81	2,605 97
Clerks and readers.....	3,067 25	4,712 95
Printing, postage and sundries.....	821 83	765 29
Total	<u>\$9,798 38</u>	<u>\$11,426 35</u>

GEOLOGICAL AND NATURAL HISTORY SURVEY.

Services and expenses.....	\$9,100 25	\$16,991 40
Printing and engraving.....	7,596 12	6,395 21
Miscellaneous expenses	2,843 33	2,249 99
Total	<u>\$19,539 70</u>	<u>\$25,636 60</u>

General Fund Disbursements.

STATE BOARD OF FORESTRY.

	1907	1908
State Forester, salary and expenses.....	\$2,837 00	\$2,985 73
Assistant State Forester, salary and expenses	2,520 25	2,257 57
Clerk	801 00	800 00
Printing and engraving.....	963 12	144 89
Services and expenses.....	2,989 62	4,701 76
Total	<u>\$10,110 99</u>	<u>\$10,889 95</u>

FISH AND GAME DEPARTMENT.

Postage	\$258 10	\$801 28
Printing	2,691 93	3,569 50
Express, telegraph and telephones.....	245 39	702 73
Total	<u>\$3,195 42</u>	<u>\$5,073 51</u>

FREE LIBRARY COMMISSION.

Salaries	\$25,921 78	\$27,466 53
Books	3,906 34	1,675 66
Postage, express, printing etc.....	4,869 50	6,145 33
Total	<u>\$34,697 62</u>	<u>\$35,287 52</u>

STATE BOARD OF AGRICULTURE.

Treasurer, State Board of Agriculture, chapter 446 laws 1905.....	\$10,000 00	\$74,942 56
State Insurance fund premiums.....	1,278 72	1,278 72
Printing, postage etc.....	4,195 67	4,616 68
Total	<u>\$15,474 39</u>	<u>\$80,837 96</u>

GRAIN AND WAREHOUSE COMMISSION.

Salaries and expenses.....	\$3,219 93	\$3,500 00
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General Fund Disbursements.

LEGISLATIVE EXPENSES.

	1907	1908
Senate, salaries and mileage.....	\$17,469 90
Assembly, salaries and mileage.....	53,601 50	.....
Senate, chief clerk's department.....	14,507 00	\$2,095 00
Senate, sergeant-at-arms' department....	6,456 00	892 00
Assembly, chief clerk's department.....	17,434 00	3,084 00
Assembly, sergeant-at-arms' department..	8,648 00	1,262 00
Printing	12,122 38	24,884 94
Postage	1,490 50	750 50
Contesting elections	620 80	.....
Visiting committee	450 00	.....
Expert actuaries, chap. 15 laws 1907.....	2,000 00	.....
Chaplains, special session 1905.....	33 00	.....
Chaplains, regular session 1907.....	27 00	681 00
Blue books	471 95	23,621 40
Publishing local laws.....	3 00	175 60
Publishing general laws.....	.....	54,600 00
Insurance investigating committee.....	28,197 93	1,094 60
University investigating committee.....	2,057 99	.....
Chapter 610, laws 1907.....	.....	626 25
Telegrams .....	.....	7 08
Total	<u>\$165,590 95</u>	<u>\$113,774 37</u>

MISCELLANEOUS DISBURSEMENTS.

	1907	1908
Wisconsin Veterans' Home.....	\$115,282 40	\$113,536 48
Industrial School for Girls.....	2,523 98	11,233 11
Acute and chronic insane.....	57,855 89	62,205 10
Deaf mute instruction in cities.....	34,205 88	39,480 85
Criminal statistics.....	40 80	31 20
San Jose scale.....	537 79	857 24
Inspection of apiaries.....	533 21	577 36
Academy of Sciences, Arts and Letters..	592 66	2,036 85
Tuberculosis Commission chap. 29, laws 1905	87 91	.....
Commissioners Public Printing.....	875 28	225 07
Memorial Hall.....	141 54	146 18
Board of Arbitration.....	350 14	853 54
Board of canvassers.....	254 40	213 40
Bar examiners.....	1,428 55	1,429 66
Wisconsin Poultry Association.....	200 00	416 60
Wisconsin Dairyman's Association.....	5,620 89	3,742 96
Wisconsin Cranberry Growers.....	250 00	250 00
Governors Contingent Fund.....	1,500 00	2,000 00
Wisconsin Archeological Society.....	671 06	353 13
Bounty on wild animals.....	25,534 00	24,624 00
Inter-State Park Commission.....	451 76	12,304 71
Wisconsin Cheesemakers Association.....	948 39	1,047 98

General Fund Disbursements.

	1907	1908
Wisconsin Horticultural Society.....	7,314 69	9,245 08
Washington, Ozaukee County and North Milwaukee Fireman's Association.....	75 00	75 00
Andersonville Monument Commission....	9,819 11	1,337 66
Vicksburg Monument Commission.....	14,823 87	3,481 76
Claims against United States.....	3,001 57	3,879 54
Agricultural societies.....	82,595 45	85,740 48
Census of 1905.....	9,057 24	.....
Statements of sales of real estate.....	1,339 24	1,459 53
Capitol Building Commission.....	62,719 95	406,701 34
Commissioners of Fisheries.....	40,575 17	57,051 55
Examiners State Teachers.....	801 23	.....
Wisconsin Teachers' Association.....	388 08	.....
Transfers to School Fund Income.....	950,220 41	308,109 36
Agricultural Experiment Station.....	8,093 86	.....
State University	1,075,753 88	457,522 82
Normal Schools.....	338,403 39	259,337 41
County Training School for Teachers....	27,361 78	35,433 98
Manual Training in high schools.....	5,000 00	5,000 00
Agricultural Experiment Association....	1,715 50	2,763 08
Schools for Agricultural and Domestic Economy	8,000 00	8,000 00
Teachers county institutes.....	8,999 24	9,000 00
Free high schools.....	97,541 60	122,481 01
Graded schools.....	71,000 00	71,500 00
Reassessment proceedings.....	1,770 67	4,702 51
Public documents.....	913 74	1,802 96
Superintendents of county asylums.....	91 57	.....
Oil inspection.....	271 20	147 12
Board of Immigration.....	.....	6,324 67
Wisconsin Feathered Stock Association..	.....	338 10
Eastern Wisconsin Poultry and Pet Stock Association.....	.....	34 29
Western Wisconsin Poultry Association..	.....	74 10
Wisconsin Tobacco Growers and Dealers Association .....	.....	300 00
Wisconsin Butter Makers Association....	.....	600 00
State Park Board.....	.....	700 00
Vicksburg National Military Park Com- mission .....	.....	36 82
Dewey Monument Commission.....	.....	4,702 37
State Firemen's Association.....	.....	1,000 00
East Wisconsin Firemen's Association....	.....	300 00
Waterways Commission.....	.....	5,957 74
Mining Trades School.....	.....	21,701 97
Railroad companies excess income fee over tax levied .....	.....	37,948 09
Mutual life ins. companies, chap. 639, laws 1907 .....	.....	18,873 08
Miscellaneous	37,942 74	11,991 87
Total	<u>\$3,115,476 69</u>	<u>\$2,243,220 71</u>

General Fund Disbursements.

SUMMARY GENERAL FUND DISBURSEMENTS.

	1907	1908
Executive Department.....	\$13,521 72	\$13,738 47
State Department.....	48,255 70	44,177 83
Treasury Department.....	21,572 51	19,744 93
Attorney General's Department.....	13,905 43	20,813 94
Superintendent of Public Instruction....	40,460 86	43,066 94
Railroad Commissioner.....	11,281 95	.....
Railroad Commission.....	35,314 84	65,683 51
Insurance Department.....	23,391 29	30,263 04
Tax Commission.....	44,163 07	51,470 70
Commission of Public Lands.....	6,945 34	10,064 55
Banking Department.....	20,307 10	21,672 30
Bureau of Labor Statistics.....	36,163 49	41,055 51
Dairy and Food Commission.....	37,076 27	42,290 37
State Board of Control.....	21,803 92	24,865 74
Charitable and penal institutions.....	927,448 84	1,273,380 19
Care of chronic insane.....	433,412 09	434,715 30
State Board of Health.....	9,112 78	15,643 49
State Veterinarian and Live Stock Sanitary Board.....	36,388 85	65,531 57
State Treasury Agent.....	5,598 53	4,716 12
Supreme Court.....	53,146 31	59,775 26
State Law Library.....	7,271 70	11,530 14
Circuit Court.....	108,068 33	153,001 97
Superintendent of Public Property.....	128,721 68	144,506 02
Adjutant General's Department.....	110,706 08	114,296 49
Quartermaster General's Department.....	30,374 64	34,347 25
Historical Library.....	33,138 31	38,169 04
Civil Service Commission.....	9,798 38	11,426 35
Geological and Natural History Survey..	19,539 70	25,636 60
State Board of Forestry.....	10,110 99	10,889 95
Fish and Game Department.....	3,195 42	5,073 51
Free Library Commission.....	34,697 62	35,287 52
State Board of Agriculture.....	15,474 39	80,837 96
Grain and Warehouse Commission.....	3,219 93	3,500 00
Legislative expenses.....	165,590 95	113,774 37
Miscellaneous disbursements.....	3,115,476 69	2,243,220 71
Total	<u>\$5,634,655 70</u>	<u>\$5,308,167 64</u>

RECAPITULATION.

Balance on hand July 1st, 1906.....	\$1,225,992 26	.....
Receipts for two years.....	10,873,123 00	.....
Disbursements for two years.....	.....	\$10,942,823 34
Balance July 1st, 1908.....	.....	1,156,291 92
Total	<u>\$12,099,115 26</u>	<u>\$12,099,115 26</u>

School Fund.

SCHOOL FUND.

The School fund is composed of:

1. Proceeds of land granted by the United States for the support of schools.
2. All money accruing to the state by forfeiture or escheat.
3. All penalties for trespass on school lands.
4. All fines collected in the several counties for the breaches of penal laws.
5. All fines paid as an exemption from military duty.
6. Five per cent of net proceeds of sale of United States public lands.
7. The number of acres of unsold land is 15,649.

RECEIPTS.

	1907	1908
Fines, forfeitures, etc.....	\$46,713 34	\$49,343 70
Sales of land	11,680 83	14,966 48
Payment on land contracts	2,962 42	1,457 90
United States Government 5 per cent on sales of public lands	693 54	775 89
Payment on loans	187,895 41	206,496 83
Payment on bonds	42,250 00	25,400 00
Escheated estates	756,89	1,178 38
Total	<u>\$292,952 43</u>	<u>\$299,619 18</u>

DISBURSEMENTS.

Robert Griffith Claim, Chap. 148, Laws 1903	\$1,399 42	.....
School District loans	241,305 00	\$349,851 52
Refund escheated estates .....	.....	3,096 62
Total	<u>\$242,704 42</u>	<u>\$352,948 14</u>

RECAPITULATION.

Balance July 1st, 1906	\$4,982 62	.....
Receipts for two years	592,571 61	.....
Disbursements for two years .....	.....	\$592,555 94
Balance on hand July 1st, 1908 .....	.....	4,998 29
	<u>\$597,554 23</u>	<u>\$597,554 23</u>

School Fund.

PRODUCTIVE FUND (SCHOOL).

	1907	1908
Certificate of indebtedness	\$1,563,700 00	\$1,563,700 00
Total dues outstanding on certificates of sales	10,013 42	8,705 52
School district, individual and Racine city loans	1,195,919 99	1,331,781 51
Bonds of Counties.		
Ashland	20,000 00	20,000 00
Bayfield	44,000 00	34,000 00
La Crosse	1,000 00	1,000 00
Bonds of Cities.		
Durand	21,800 00	21,000 00
Wauwatosa	13,000 00	12,000 00
Grand Rapids	55,000 00	54,000 00
Ashland	25,000 00	25,000 00
Chilton	7,600 00	7,600 00
Columbus	25,000 00	25,000 00
Elroy	7,000 00	7,000 00
Eau Claire	30,000 00	30,000 00
Superior	272,000 00	272,000 00
Boscobel	6,000 00	5,500 00
Tomahawk (city hall)	6,400 00	5,600 00
Oconomowoc	9,500 00	9,500 00
West Bend	6,000 00	6,000 00
Mondovi	15,800 00	15,200 00
Milwaukee (School)	50,000 00	40,000 00
Bonds of Villages.		
Westby	1,800 00	1,500 00
Highland	2,000 00	1,600 00
Bonds of Towns.		
Chilton	17,400 00	17,400 00
Loans to Counties.		
Brown	17,400 00	13,050 00
Chippewa	17,684 16	15,157 84
Oneida	6,000 00	4,000 00
Trempealeau	44,000 00	39,000 00
Richland	16,000 01	14,666 68
Portage	20,000 00	10,000 00
Ashland	26,666 65	23,999 98
Grant	18,436 60	15,802 80

School Fund.

Loans to Cities.

Chippewa Falls	2,000 00	1,000 00
Green Bay	5,000 00	.....
Menasha	6,000 00	5,000 00
Oconto	37,250 00	33,000 00
Madison, B of E.....	21,000 00	12,000 00
Waupaca	1,500 00	.....
Mineral Point	26,000 00	25,000 00
Madison	25,000 00	25,000 00
Whitewater .....	.....	3,000 00
Sturgeon Bay .....	.....	15,000 00

Loans to Villages.

Viola .....	.....	9,000 00
Loyal .....	.....	17,000 00
De Forest .....	.....	10,000 00
Blanchardville .....	.....	7,000 00

Loans to Towns.

Florence, B. S. H., Florence Co.....	2,100 00	1,400 00
Sugar Camp. & Pine Lake, Oneida Co...	560 00	400 00
Superior, Douglas Co.....	21,600 00	19,800 00
Bergen, Marinette Co.....	600 00	300 00
Morse, B. S. H., Ashland Co.....	6,400 01	5,866 68
	<u>\$3,727,130 84</u>	<u>\$3,840,531 01</u>

School Fund Income.

SCHOOL FUND INCOME.

The interest received on school fund investments, on the principal due for sales of school lands and on moneys belonging to the School Fund income on deposit in Bank depositories and the mill tax (Sec. 1072a, W. S.) constitute the School Fund Income.

All moneys received in this fund are apportioned to the different counties in accordance with Sec. 1072a, W. S. The apportionment, which is for the use of the common schools, is made according to the number of children in each town, village and city over the age of four and under the age of twenty years, as shown by the report of the State Superintendent during the year preceding. The receipts and disbursements during the last two years have been as follows:

RECEIPTS.

	1907	1908
Mill tax	\$643,680 00	\$1,379,410 00
Interest on land certificates.....	<u>742 72</u>	680 42
Interest on school district loans.....	38,369 45	40,940 94
Interest on certificates of indebtedness..	109,459 00	109,459 00
Interest from bank depositories.....	4,814 13	5,948 53
Interest on bonds.....	27,793 22	26,088 76
Interest on special loans.....	12,101 90	10,663 08
Refund from counties on school apportionment	1,243 03	468 05
Transfer general fund, Chap. 313, Laws 1903	197,081 41	196,859 57
Mill tax remission.....	<u>643,680 00</u>	.....
Total	<u>\$1,678,964 86</u>	<u>\$1,770,518 35</u>

DISBURSEMENTS.

Apportionment to counties.....	\$1,674,475 39	\$1,772,282 14
Excess interest refund.....	12 54	3 51
Total	<u>\$1,674,487 93</u>	<u>\$1,772,285 65</u>

RECAPITULATION.

Balance on hand June 30, 1906.....	\$176,731 66	.....
Receipts for two years.....	3,449,483 21	.....
Disbursements for two years .....	.....	\$3,446,773 58
Balance on hand June 30, 1908.....	.....	179,441 29
Total	<u>\$3,626,214 87</u>	<u>\$3,626,214 87</u>

School Fund Income.

SCHOOL FUND INCOME.

	1907	1908
Apportionment to counties:		
Adams	\$6,989 68	\$7,236 72
Ashland	16,403 11	17,445 15
Barron	24,475 83	25,200 12
Bayfield	10,778 02	11,600 29
Brown	39,135 27	41,826 63
Buffalo	13,208 26	13,540 17
Burnett	7,990 37	8,399 27
Calumet	13,414 04	13,863 50
Chippewa	25,335 71	26,539 18
Clark	24,969 66	25,837 50
Columbia	22,006 55	23,046 97
Crawford	13,466 80	13,583 75
Dane	49,869 72	53,979 51
Dodge	33,568 65	35,594 23
Door	15,486 88	15,769 25
Douglas	23,821 67	26,112 69
Dunn	21,092 53	21,971 67
Eau Claire	26,596 33	28,483 66
Florence	2,633 85	2,781 41
Fond du Lac	35,230 00	37,483 70
Forest	3,480 77	4,338 36
Grant	28,071 38	29,669 16
Green	15,192 33	15,765 18
Green Lake	12,677 59	13,260 43
Iowa	17,013 20	17,513 71
Iron	5,369 51	5,585 74
Jackson	13,756 25	14,973 30
Jefferson	25,023 80	26,523 12
Juneau	15,387 40	16,539 40
Kenosha	20,262 94	20,831,92
Kewaunee	13,607 99	14,294 57
La Crosse	32,338 37	34,115 25
Lafayette	14,746 15	16,089 98
Langlade	12,894 22	13,576 85
Lincoln	15,718 65	16,119 80
Manitowoc	35,043 74	36,837 07
Marathon	44,345 48	47,061 55
Marinette	29,514 85	29,845 69
Marquette	8,731 14	9,527 42
Milwaukee	274,016 33	292,224 52
Monroe	21,692 46	22,666 34
Oconto	20,498 72	22,267 61
Oneida	7,741 29	8,328 17
Outagamie	36,438 63	38,783 81
Ozaukee	13,346 90	14,400 05
Pepin	5,928 35	6,411 23

School Fund Income.

	1907	1908
Apportionment to counties:		
Pierce	17,468 78	17,965 65
Polk	17,224 05	18,497 62
Portage	26,810 75	28,284 17
Price	10,312 34	10,529 46
Racine	35,392 44	37,999 61
Richland	14,364 93	14,750 86
Rock	36,583 75	38,944 26
Rusk	7,886 43	8,601 04
St. Croix	21,311 27	22,180 21
Sauk	23,281 91	23,815 12
Sawyer	2,960 92	4,017 34
Shawano	23,920 86	26,575 90
Sheboygan	41,361 93	43,087 79
Taylor	10,535 44	11,393 91
Trempealeau	18,660 10	19,960 59
Vernon	22,106 19	23,326 70
Vilas	2,607 87	2,900 65
Walworth	18,151 08	18,850 77
Washburn	6,435 18	7,429 34
Washington	18,595 11	19,446 95
Waukesha	23,572 56	24,826 30
Waupaca	24,575 46	25,860 46
Waushara	13,138 95	13,856 60
Winnebago	42,191 49	45,371 59
Wood	25,264 23	25,963 65
Total	<u>\$1,674,475 39</u>	<u>\$1,772,282 14</u>

University Fund.

UNIVERSITY FUND.

The proceeds of sales of land granted by the United States to the State of Wisconsin for the support of the State University by acts of Congress, approved June 12, 1838, August 6, 1846, and December 12, 1852, from the University Fund.

The number of acres of unsold land is 245.

The cash receipts and disbursements during the last two years have been as follows:

RECEIPTS.

	1907	1908
Payment on land certificates.....	\$153 00	\$265 00
Payment on loans.....	11,861 09	11,752 75
Payment on bonds.....	2,500 00	2,500 00
Total	<u>\$14,514 09</u>	<u>\$14,517 75</u>

DISBURSEMENTS.

Special loans	\$17,500 00	\$16,300 00
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RECAPITULATION.

Balance on hand June 30th, 1906.....	\$5,223 70
Receipts for two years.....	29,031 84
Disbursements for two years.....	.....	\$33,800 00
Balance on hand June 30th, 1908.....	.....	455 54
Total	<u>\$34,255 54</u>	<u>\$34,255 54</u>

University Fund.

PRODUCTIVE UNIVERSITY FUND.

	1907	1908
Certificates of indebtedness.....	\$111,000 00	\$111,000 00
Total dues outstanding on certificates of sales	1,491 00	1,301 00
School district loans.....	10,016 68	9,125 02
Bonds of Counties.		
La Crosse	9,000 00	9,000 00
Bonds of Cities.		
Greenwood	2,000 00	2,000 00
De Pere	8,000 00	8,000 00
Stanley	2,500 00	.....
Loans to Cities.		
Antigo	4,500 00	3,000 00
Sturgeon Bay	7,200 00	6,600 00
Rhinelanders	2,700 00	1,800 00
Madison, B. of E.....	4,400 00	3,300 00
New London	10,000 00	10,000 00
Rice Lake	4,500 00	4,000 00
Eau Claire, B. of E.....	10,000 00	9,333 34
Whitewater .....	.....	10,800 00
Loans to Villages.		
Thorp	3,000 00	2,375 00
Prairie Farm	1,828 75	1,567 50
Wonewoc	2,227 28	1,909 10
Benton	2,550 00	2,400 00
Argyle	14,000 00	13,000 00
Loans to Towns.		
Newbold, B. S. D., Oneida County.....	600 00	300 00
Brule, B. S. D., Douglas County.....	480 00	360 00
Hixon, Clark County.....	750 00	500 00
Thorp, Clark County.....	840 00	630 00
Green Valley, Shawano County.....	1,400 00	1,050 00
Elcho, B. S. D., Langlade County.....	1,000 00	750 00
Saxon, Iron County.....	750 00	500 00
Grant, B. S. D., Rusk County.....	800 00	640 00
Springbrook, Washburn County.....	950 00	900 00
Laona, Forest County.....	4,000 00	3,500 00
Lake, B. S. D., Marinette County.....	1,800 00	1,600 00
Hiles, B. S. D., Forest County.....	6,000 00	5,400 00
Enterprise .....	.....	4,000 00
Casey .....	.....	1,500 00
Total	<u>\$230,283 71</u>	<u>\$232,140 96</u>

University Fund Income.

UNIVERSITY FUND INCOME.

This fund is derived chiefly from an annual tax levy authorized by Sec. 390, Wisconsin statutes, as amended by Chapter 322, Laws of 1901, and Chapter 344, Laws of 1903, and from interest on university land certificates, loans, university fees, U. S. appropriation for Agricultural Experimental Station and College of Agricultural and Mechanical Arts, etc. Receipts and disbursements during the two fiscal years were as follows:

RECEIPTS.

	1907	1908
Received from interest on land contracts	\$102 51	\$87 98
Received from interest on loans... ..	2,951 74	3,194 99
Received from interest on bonds.....	890 00	802 50
Received from interest on state deposits	1,478 18	1,991 80
Received from interest on certificates of indebtedness	7,770 00	7,770 00
Received from refund warrant No. 9464..	2,800 00	.....
Received from refund warrant Moody....	.....	50 00
Received from refund drafts	50 93	.....
Received from United States government	52,000 00	54,000 00
Received from general fund Building App'n.	200,000 00	137,774 76
Received from general fund loan.....	240,000 00	250,000 00
Received from general fund Agricultural Inst.	12,000 00	20,000 00
Received from general fund Washburn Observatory	3,000 00	3,000 00
Received from Agricultural College income	13,111 67	13,038 27
Received from Secretary of Regents.....	222,020 97	257,075 01
Tax	607,085 00	644,657 00
Received from general fund University Extension .....	.....	20,000 00
Received from general fund Women's Building .....	.....	2,100 91
Total	<u>\$1,365,261 00</u>	<u>\$1,415,543 22</u>

University Fund Income.

DISBURSEMENTS.

	1907	1908
University pay roll.....	\$1,120,732 13	\$1,085,635 80
Insurance	3,846 56	4,145 34
Interest on loan from general fund.....	1,736 52	1,327 98
Loan from general fund.....	240,000 00	250,000 00
Total	<u>\$1,366,315 21</u>	<u>\$1,341,109 12</u>

RECAPITULATION.

Balance on hand June 30, 1906.....	\$26,594 97	.....
Receipts for two years.....	2,780,804 22	.....
Disbursements for two years.....	.....	\$2,707,424 33
Balance on hand June 30, 1908.....	.....	99,974 86
Total	<u>\$2,807,399 19</u>	<u>\$2,807,399 19</u>

Agricultural College Fund.

AGRICULTURAL COLLEGE FUND.

The proceeds of sales of 240,000 acres of land granted by the United States to the state of Wisconsin, by Act of Congress, approved July 2, 1862, for the support of an institution of learning, where shall be taught the principles of agricultural and mechanical arts, form the Agricultural College Fund. The number of acres of unsold land is 40.

The cash receipts and disbursements during the two years have been as follows:

RECEIPTS.

	1907	1908
Received from land sales and contracts..	\$3,222 00	\$1,771 00
Received from loans	18,583 38	21,097 61
Received from bonds	2,000 00	15,500 00
Total	<u>\$23,805 38</u>	<u>\$38,368 61</u>

DISBURSEMENTS.

Loans	\$18,000 00	\$38,700 00
Winneconne bonds	6,000 00	.....
Total	<u>\$24,000 00</u>	<u>\$38,700 00</u>

RECAPITULATION.

Balance on hand June 30, 1906.....	\$1,100 61	.....
Receipts for two years.....	62,173 99	.....
Disbursements for two years.....	.....	\$62,700 00
Balance on hand June 30, 1908.....	.....	574 60
Total	<u>\$63,274 60</u>	<u>\$63,274 60</u>

Agricultural College Fund.

PRODUCTIVE AGRICULTURAL COLLEGE FUND.

	1907	1908
Certificate of indebtedness	\$60,600 00	\$60,600 00
Total dues outstanding on cert. of sales..	9,036 00	7,265 00
Bonds of Counties.		
Eau Claire (bridge)	15,000 00	.....
La Crosse	30,000 00	30,000 00
Bonds of Villages.		
Westby	2,500 00	2,000 00
Winneconne	6,000 00	6,000 00
Loans to Counties.		
Forest	400 00	200 00
Iron	6,000 00	5,000 00
Barron	12,000 00	9,000 00
Kewaunee	20,000 00	20,000 00
Loans to Cities.		
Antigo	700 00	.....
New London, B. of E.....	9,000 00	8,000 00
Sturgeon Bay, B. of E.....	250 00	.....
Wausau	30,000 00	27,500 00
Sturgeon Bay	6,000 00	4,500 00
Chetek	5,100 00	4,800 00
Menomonie	9,000 00	6,000 00
Greenwood	15,000 00	15,000 00
Neillsville	1,866 62	1,733 29
Elkhorn	24,000 00	22,285 72
Elkhorn, B. of E.....	11,000 00	11,000 00
Whitewater .....	.....	16,200 00
Loans to Villages.		
New Glarus	9,000 00	8,000 00
Westby	2,000 00	2,000 00
Loans to Towns.		
Bayfield, Bayfield Co.....	2,000 00	1,500 00
Oconto Falls, Oconto Co.....	1,800 00	1,600 00
Crandon, B. S. D., Forest Co.....	1,500 00	23,500 00
Peck, Langlade Co.....	900 00	700 00
Manitowoc, Manitowoc Co.....	1,250 00	1,000 00
Maine, Outagamie Co.....	200 00	100 00
Saxon, B. S. D., Iron Co.....	750 00	500 00
Anson, Chippewa Co.....	1,300 00	.....
Hackley, Vilas Co.....	3,500 00	3,000 00
Wyoming, Iowa Co.....	3,000 00	2,500 00
Anderson, B. S. D., Iron Co.....	2,000 00	1,500 00
Total	\$302,652.62	\$302,984.01

Agricultural College Fund Income.

AGRICULTURAL COLLEGE FUND INCOME.

This fund is derived from interest on Agricultural College land certificates and loans, etc. The receipts and disbursements during the last two fiscal years have been as follows:

RECEIPTS.

	1907	1908
Interest on land contracts	\$650 14	\$532 82
Interest on loans	6,178 41	5,884 15
Interest on bonds	2,088 06	2,097 50
Interest on certificates of indebtedness...	4,242 00	4,242 00
Interest on State deposits	160 75	308 05
Total	<u>\$13,319 36</u>	<u>\$13,064 52</u>

DISBURSEMENTS.

Excess interest refunded	\$207 69	\$26 25
Transfer to University fund income	13,111 67	13,028 27
Total	<u>\$13,319 36</u>	<u>\$13,064 52</u>

RECAPITULATION.

Receipts for two years	\$26,383 88	.....
Disbursements for two years .....	.....	\$26,383 88
	<u>.....</u>	<u>.....</u>

Normal School Fund.

NORMAL SCHOOL FUND.

This fund consists of the proceeds of land sales. The number of un-sold acres of Normal land is 200. The cash receipts and disbursements for the last two fiscal years have been as follows:

RECEIPTS.

	1907	1908
Payment on land certificates	\$57 00	\$215 00
Payment on land sales	1,006 00	1,220 00
Payment on loans	114,868 37	102,551 73
Payment on bonds	43,650 00	26,550 00
Total	\$159,581 37	\$130,536 73

DISBURSEMENTS.

Loans	\$178,700 00	\$130,840 00

RECAPITULATION.

Balance on hand June 30, 1906.....	\$20,572 34	
Receipts for two years	290,118 10	
Disbursements for two years		\$309,540 00
Balance on hand June 30th, 1908		1,150 44
Total	\$310,690 44	\$310,690 44

PRODUCTIVE NORMAL SCHOOL FUND.

	1907	1908
Certificate of indebtedness	\$515,700 00	\$515,700 00
Total dues outstanding on certificate of sales	1,162 00	947 00
School district loans	248,743 35	228,490 64
Individual loans	1,150 00	1,150 00
Bonds of Counties.		
Ashland	25,000 00	25,000 00
La Crosse	95,000 00	95,000 00

Normal School Fund.

	1907	1908
<i>Bonds of Cities.</i>		
Berlin	15,000 00	14,000 00
Shawano	12,000 00	11,000 00
Stoughton	40,500 00	37,250 00
Ashland	22,000 00	22,000 00
Antigo	14,800 00	14,800 00
Beaver Dam	3,000 00	2,000 00
Edgerton	2,000 00	1,000 00
Eau Claire	10,000 00	.....
Hudson	24,000 00	20,000 00
La Crosse	10,000 00	10,000 00
Merrill (bridge)	4,000 00	4,000 00
Merrill	35,000 00	33,000 00
Columbus (hall)	4,000 00	3,000 00
Clinton	5,500 00	5,500 00
Mauston	10,000 00	10,000 00
<i>Bonds of Villages.</i>		
Cambridge	6,000 00	5,000 00
Cameron	2,400 00	2,100 00
<i>Bonds of Towns.</i>		
Glenwood	5,000 00	4,000 00
<i>Loans to Counties.</i>		
Door	36,000 00	33,000 00
Sawyer	10,000 00	5,000 00
Chippewa	10,263 16	5,368 42
Washburn	21,000 00	32,250 00
Eau Claire	97,750 04	91,333 38
Kewaunee	4,000 00	2,000 00
Grant	48,000 00	40,000 00
Waupaca	46,500 00	46,500 00
Shawano	8,000 00	7,000 00
Dunn	5,000 00	2,000 00
Iowa	10,000 00	.....
Marinette	19,000 00	18,000 00
Dane .....	.....	25,000 00
<i>Loans to Cities.</i>		
Madison, B. of E.	15,000 00	15,000 00
Fond du Lac	9,000 00	8,000 00
Menomonie	25,000 00	55,000 00
New London	4,000 00	3,000 00
Prairie du Chien	8,000 00	7,000 00
Kewaunee	5,700 00	3,800 00
Portage	9,000 00	7,500 00
Sturgeon Bay	40,000 00	40,000 00
Wausau	15,400 00	14,300 00
Barron	9,666 65	8,699 98
Colby	9,600 00	9,000 00
Black River Falls	12,000 00	21,500 00
Eau Claire	24,000 00	22,500 00
Grand Rapids, B. of E.	55,000 00	55,000 00
Madison	25,000 00	47,500 00
Marinette	12,000 00	11,000 00
Madison, B. of E.	35,000 00	35,000 00

Normal School Fund.

	1907	1908
Waupaca	13,000 00	12,000 00
Elroy	10,000 00	9,500 00
Light Horse Squadron	30,000 00	30,000 00
Loans to Villages.		
Whitefish Bay	1,500 00	1,200 00
Galesville	2,000 00	2,000 00
Amery	1,200 00	900 00
Thorp	4,000 00	4,000 00
Wautoma	800 00	.....
Hazel Green	5,100 00	4,800 00
Wonewoc	5,833 34	5,000 00
Blanchardville	6,900 00	6,050 00
Birnamwood	8,000 00	7,500 00
La Farge	15,000 00	15,000 00
Alma Center	10,000 00	9,500 00
Argyle .....	.....	3,440 00
Iola .....	.....	2,200 00
Bloomer .....	.....	15,000 00
Loans to Towns.		
Finley, Juneau Co.....	800 00	700 00
Richmond & Wescott, Shawano Co....	2,250 00	2,000 00
Schoepke, Oneida Co.....	700 00	350 00
West Kewaunee, Kewaunee Co.....	3,000 00	2,000 00
Brule, B. S. D., Douglas Co.....	3,333 33	3,000 00
Crandon, B. S. D., Forest Co.....	7,000 00	6,000 00
Cary, Wood Co.....	2,400 00	1,800 00
Iron River, Bayfield Co.....	1,000 00	800 00
Flambeau, Rusk Co.....	4,000 00	3,000 00
Brule, B. S. D., Douglas Co.....	714 28	.....
Jacobs, Ashland Co.....	6,000 00	5,000 00
Wausaukee, B. S. D., Marinette Co....	4,000 00	3,000 00
Hiles, Wood Co.....	3,000 00	3,000 00
Pelican, Oneida Co.....	1,040 00	.....
York, Clark Co.....	1,200 00	600 00
Wien, Marathon Co.....	600 00	300 00
Arpin, Wood Co.....	8,000 00	8,000 00
Newbold, Oneida Co.....	1,600 00	1,400 00
Waubeno, B. S. D., Forest Co.....	18,500 00	16,250 00
Menomonie, Dunn Co.....	3,000 00	2,000 00
Shell Lake, Washburn Co.....	9,500 00	9,000 00
Eaton, Clark Co.....	1,250 00	750 00
Washington, Rusk Co.....	7,000 00	6,500 00
Bayfield, B. S. D., Bayfield Co.....	6,000 00	5,400 00
Elcho, B. S. D., Langlade Co.....	1,000 00	750 00
Gagen & Peihl, B. S. D., Oneida Co....	3,500 00	3,000 00
Navarino, Shawano Co.....	.....	1,500 00
State Line, B. S. D., Vilas Co.....	.....	1,500 00
Solon Springs, B. S. D., Douglas Co....	.....	3,000 00
Emerson, Iron Co.....	.....	1,200 00
Total	<u>\$1,954,556 15</u>	<u>\$1,956,079 42</u>

Normal School Fund Income.

NORMAL SCHOOL FUND INCOME.

RECEIPTS.

	1907	1908
Interest on Land Certificates	\$110 70	\$145 82
Interest on loans	34,401 55	37,217 41
Interest on bonds	15,600 75	13,823 50
Interest on state deposits	2,169 83	2,157 26
Interest on certificates of indebtedness	36,099 00	36,099 03
General fund	302,000 00	238,000 00
Refund, Secretary	428 41	756 29
Normal Schools	23,777 94	27,762 29
Cancelled Draft under Chap. 473, Laws 1905	3 40	.....
State tax .....	.....	230,000 00
Total	<u>\$414,591 58</u>	<u>\$585,961 57</u>

DISBURSEMENTS.

State insurance	\$2,139 15	\$2,410 29
Normal Schools and Teachers Institutes	390,877 02	580,722 33
Excess interest refunded .....	.....	98 05
Total	<u>\$393,016 17</u>	<u>\$583,230 67</u>

RECAPITULATION.

Balance on hand June 30, 1906	\$67,293 08	.....
Receipts for two years	1,000,553 15	.....
Disbursements for two years .....	.....	\$976,246 84
Balance on hand June 30, 1908 .....	.....	91,599 39
	<u>\$1,067,846 23</u>	<u>\$1,067,846 23</u>

Drainage Fund.

DRAINAGE FUND.

This fund consists of one-half the proceeds of sales of all swamp and overflowed lands received by the state from the United States, and one-half the amount received from the sale of indemnity lands, chapter 340, laws of 1889, and is distributed on the first Monday of October among the several counties, wherein such lands lie, in proportion to the amount of sales in the respective counties. The moneys so paid are then apportioned by the county clerks to the several towns in their respective counties, and are expended under direction of the town board in draining and reclaiming the swamp lands in such town, and in constructing roads and bridges over such swamp lands. The cash receipts and disbursements during the last two years have been as follows:

RECEIPTS.

	1907	1908
Dues on certificates of sales.....	\$36 05	\$32 90

RECAPITULATION.

Balance June 30, 1906.....	\$158 49	.....
Receipt for two years.....	68 95	.....
Balance on hand June 30, 1908.....	.....	\$227 44
	<u>\$227 44</u>	<u>\$227 44</u>

Delinquent Tax Fund.

DELINQUENT TAX FUND.

This fund consists of taxes collected on state lands by the State Treasurer, in accordance with the provisions of section 1146, Wisconsin Statutes, and is credited quarterly to the different counties in which the lands are situated. The amounts which have been so received and disbursed are as follows:

RECEIPTS.

	1907	1908
Taxes on state lands.....	\$153 30	\$160 03

DISBURSEMENTS.

Apportionment to counties:

Adams County	\$42 34	\$44 47
Ashland County		1 69
Burnett County	4 70	3 98
Bayfield County		9 29
Chippewa County	16 56	14 40
Columbia County		49
Douglas County	53 89	21 83
Dunn County	2 17	.....
Jackson County	5 26	.....
Juneau County		31 55
Polk County	7 80	.....
Portage County		7 37
Shawano County	27 68	.....
Waukesha County		6 94
Winnebago County	46	.....
Monroe County		1 35
Manitowoc County		9 94
Total	<u>\$160 86</u>	<u>\$153 30</u>

RECAPITULATION.

Balance on hand June 30th, 1906.....	\$209 75	.....
Receipts for two years.....	313 33	.....
Disbursements for two years.....		\$314 16
Balance on hand June 30th, 1908.....		208 92
	<u>\$523 08</u>	<u>\$523 08</u>

Miscellaneous Funds.

DEPOSIT FUND.

On the sale of land forfeited to the state, and the payment of the amount due the state, and all costs and penalties accrued under the provisions of section 225, of the Wisconsin statutes, if any balance remains, the amount of such balance is deposited in the State Treasury to the credit of the person entitled thereto, and is denominated the Deposit Fund. There have been no transactions.

	1907	1908
Balance June 30th, 1906.....	\$10,313 13	.....
Balance June 30th, 1908.....	.....	\$10,313 13
	<u> </u>	<u> </u>

INDEMNITY LAND FUND.

The proceeds of land sold for indemnifying the State of Wisconsin for Swamp lands sold by United States.

No receipts or disbursements during the last two years.

	1907	1908
Balance June 30th, 1906.....	\$1,400 74	.....
Balance June 30th, 1908.....	.....	\$1,400 74
	<u> </u>	<u> </u>

CALUMET AND MANITOWOC COUNTIES INDEMNITY
FUND.

(Chap. 352, Laws 1887.)

	1907	1908
Balance June 30th, 1906.....	\$284 45	.....
Balance June 30th, 1908.....	.....	\$284 45
	<u> </u>	<u> </u>

MENOMONEE INDIAN RESERVATION TRESPASS FUND.

	1907	1908
Balance June 30th, 1906.....	\$9,548 10	.....
Balance June 30th, 1908.....	.....	\$9,548 10
	<u> </u>	<u> </u>

Miscellaneous Funds.

WISCONSIN RAILROAD FARM MORTGAGE LAND
COMPANY.

Under chapter 135, laws of 1882, the commissioners of the Wisconsin Railroad Farm Mortgage Land company turned over and paid all the money in their hands to the State Treasurer who, with the Secretary of State, under the above named act, are to close up business of said company.

	1907	1908
Balance June 30th, 1906.....	\$4,415 67	.....
Balance June 30th, 1908.....	.....	\$4,415 67
	<u> </u>	<u> </u>

ALLOTMENT FUND.

Section 3, of chapter 190, general laws of 1862, directs the State Treasurer to receive such sums of money as might be placed in his hands by any volunteer making an allotment, as provided by act of congress, approved December 24, 1861, and dispose of the same according to the order and direction of such volunteer. This fund consists of moneys so received by the State Treasurer and yet unclaimed by the beneficiaries named by the volunteers. There have been no payments made from the fund during two years. The account stands as follows:

	1907	1908
Balance June 30th, 1906.....	\$956 54	.....
Balance June 30th, 1908.....	.....	\$956 54
	<u> </u>	<u> </u>

MEDICAL EXAMINERS FUND.

	1907	1908
Balance June 30th, 1906.....	\$950 42	.....
Disbursements for 1907.....	950 42	.....
	<u> </u>	<u> </u>

Miscellaneous Funds.

REDEMPTION FUND.

This fund consists of moneys received for the redemption of school, University and Agricultural college lands, sold for the non-payment of interest and taxes, and that have been redeemed as provided by section 228, Wisconsin Statutes. There have been no transactions during the two years.

	1907	1908
Balance June 30th, 1906.....	\$151 92	.....
Balance June 30th, 1908.....	.....	\$151 92
	<u> </u>	<u> </u>

WARD & SMITH FUND (SPECIAL).

The fund consists of money left by legacies for the orphans of soldiers, and is paid to said orphans on their becoming of age. There have been no transactions during the two years.

	1907	1908
Balance June 30th, 1906.....	\$1,111 43	.....
Balance June 30th, 1908.....	.....	\$1,111 43
	<u> </u>	<u> </u>

STATE INSURANCE FUND.

(Chap. 68, Laws 1903.)

RECEIPTS.

	1907	1908
Premiums and transfers	\$19,482 13	\$20,399 25

DISBURSEMENTS.

Rent on account of capitol fire.....	\$180 00	.....
General fund appropriation account of capitol fire	37,000 00	\$20,500 00
Fire loss quartermaster general's department .....	.....	196 90
Total	<u>\$37,180 00</u>	<u>\$20,696 90</u>

RECAPITULATION.

Balance on hand June 30th, 1906.....	\$17,997 79	.....
Receipts for two years.....	39,881 38	.....
Disbursements for two years.....	.....	\$57,876 90
Balance on hand June 30th, 1908.....	.....	2 27
	<u>\$57,879 17</u>	<u>\$57,879 17</u>

Oil Inspection Fund.

INSPECTION OF ILLUMINATING OILS.

OIL INSPECTION DISBURSEMENTS.

	1907	1908
Archer, F. W., inspection fees.....	\$17 28	\$120 80
Anderson, J. R., inspection fees.....	481 20	524 76
Bronstead, L. C., inspection fees.....	523 20	523 12
Brink, C. L., inspection fees.....	365 52	382 56
Bell, C. E., inspection fees.....	336 24	336 08
Beach, H. A., inspection fees.....	139 46	142 96
Berger, Theo. A., inspection fees.....	289 64	249 64
Berg, Ole J., inspection fees.....	424 08	399 20
Battles, E. J., inspection fees.....	433 84	418 08
Campbell, James, inspection fees.....	125 08	123 20
Conrad, C. B., inspection fees.....	516 56	518 96
Cook, Ambrose, inspection fees.....	140 08	127 84
Christoph, J. B., inspection fees.....	456 00	476 88
Charlesworth, F. M., inspection fees.....	.....	110 96
Clayton, B. F., inspection fees.....	.....	38 96
Dinsmore, Robert, inspection fees.....	475 12	496 56
Douglas, R. M., inspection fees.....	303 28	108 96
Engsberg, Conrad, inspection fees.....	254 00	206 64
Ferris, Geo. H., inspection fees.....	637 20	776 48
Graham, C. L., inspection fees.....	244 88	250 88
Gruber, Nicholas, inspection fees.....	89 76	.....
Grace, H. E., inspection fees.....	316 96	329 60
Gruber, J. A., inspection fees.....	43 84	164 16
Hedman, John, inspection fees.....	14 80	.....
Harclerood, J. M., inspection fees.....	333 12	380 08
Hicks, J. B., inspection fees.....	127 68	127 68
Hansen, Anton, inspection fees.....	567 04	579 68
Holder, Geo. H., inspection fees.....	.....	92 96
Kroenig, Aug., inspection fees.....	346 96	231 76
Kelley, J. L., inspection fees.....	467 68	416 24
Kohe, H. A., inspection fees.....	248 08	210 32
Kroenig, Est. Aug., inspection fees.....	.....	18 80
Lindholm, Oscar M., inspection fees.....	249 68	268 80
Le Gendre, H., inspection fees.....	116 32	125 20
Lebeis, Casper, inspection fees.....	355 68	338 32
Leith, Robert, inspection fees.....	744 40	754 64
Lytile, C. A., inspection fees.....	272 24	281 60

Oil Inspection Fund.

	1907	1908
McGee, Jas., inspection fees and exps....	1,288 75	1,252 51
Mohr, C. Jr., inspection fees.....	751 60	746 88
Mitchell, C. J., inspection fees.....	557 36	462 16
Mitchell, Samuel, inspection fees.....	473 28	439 04
Mills, E. E., inspection fees and exps....	1,459 94	26 56
Nelson, A. E., inspection fees.....	58 32	64 88
Niedbalski, J. C., inspection fees.....	720 73	709 76
Nason, J. T., inspection fees.....	187 22	127 67
Omundson, Joe, inspection fees.....	194 00	168 64
Oswald, Martin, inspection fees.....	54 00	.....
Peterson, E. A., inspection fees.....	308 80	329 76
Pabodie, G. A., inspection fees.....	5 28	.....
Peters, W. P., inspection fees.....	181 44	201 36
Sprague, Ava, inspection fees.....	546 16	539 92
Steimers, C. S., inspection fees.....	250 72	267 28
Smith, R. P., inspection fees.....	461 52	419 92
Schur, J. W., inspection fees.....	63 84	67 20
Stupfell, J. B., inspection fees.....	38 24	37 52
St. Louis, Frank B., inspection fees.....	846 25	792 11
Schoenfeld, W. D., inspection fees.....	.....	395 60
Stouthamer, J. H., inspection fees.....	.....	311 37
Thompson, G. P., inspection fees.....	121 60	158 76
Taggart, J. C., inspection fees.....	65 52	.....
Tracy, E. L., inspection fees and exps....	145 83	1,938 58
Trumbull, W. H., inspection fees.....	.....	35 92
Weil, H. A., inspection fees.....	445 60	.....
Wightman, W. L., inspection fees.....	214 96	222 32
Wood, C. H., inspection fees.....	553 04	537 28
Westman, F., inspection fees.....	594 32	630 12
Wilson, Alex, inspection fees.....	204 16	197 08
Washburn, S. E., inspection fees.....	407 92	492 40
Winter, H. C., inspection fees.....	841 92	616 88
Wilson, Frank, inspection fees.....	113 36	515 60
Zelle, Christ, inspection fees.....	562 24	558 40
Tagliabue Mc. Chas. J., supplies.....	14 75	34 60
Balance transferred to general fund.....	8,421 84	7,658 63
Total	<u>\$31,611 41</u>	<u>\$31,612 07</u>

Oil Inspection Fund.

OIL INSPECTION FUND RECEIPTS.

	1907	1908
Archer, F. W.....	\$6 00	\$151 00
Anderson, J. R.....	601 50	656 00
Bronstad, L. C.....	654 00	653 90
Brink, C. L.....	456 90	478 20
Bell, C. E.....	420 30	420 10
Beach, H. A.....	174 32	178 70
Berger, Theo. A.....	362 05	312 05
Berg, Ole J.....	530 10	499 00
Battles, E. J.....	542 30	522 60
Campbell, Jas.....	156 35	154 00
Conrad, C. B.....	645 70	648 70
Cook, Ambrose.....	175 10	159 80
Christoph, J. B.....	570 00	596 10
Charlesworth, F. M.....		138 70
Clayton, Benj. F.....		48 70
Dinsmore, Robert.....	593 90	620 70
Douglas, R. M.....	379 10	136 20
Engsberg, Conrad.....	317 50	258 30
Ferris, Geo. H.....	863 60	979 50
Graham, C. L.....	306 10	313 60
Gruber, Nicholas.....	134 60	
Grace, H. E.....	396 20	412 00
Gruber, J. A.....	32 40	205 20
Hedman, John.....	18 50	
Harclerood, J. M.....	416 40	475 10
Hicks, J. B.....	159 60	159 60
Hansen, Anton.....	708 80	724 60
Halder, Geo. H.....		116 20
Kroenig, Aug. F.....	433 70	313 20
Kelley, J. L.....	584 60	520 30
Kohl, J. A.....	310 10	262 90
Lindholm, Oscar M.....	312 10	336 00
Le Gendre, H.....	145 40	156 50
Lebeis, Casper.....	444 60	422 90
Leith, Robert.....	1,015 60	965 00
Lytle, C. A.....	340 30	352 00
McGee, James.....	5,978 10	5,352 60
Mohr, C. Jr.....	939 50	884 30

Oil Inspection Fund.

	1907	1908
Mitchell, J. C.....	696 70	577 70
Mitchell, Samuel	591 60	598 10
Mills, E. E., (Refund on mileage).....	13 66	.....
Nelson, A. E.....	72 90	81 10
Niebalski, J. C.....	901 20	889 30
Nason, J. F.....	234 03	162 07
Omundson, Jos.	242 50	210 80
Oswald, Martin	67 50	.....
Peterson, E. A.....	386 00	412 20
Pabodie, G. A.....	6 60	.....
Peters, W. P.....	226 80	251 70
Sprague, Ava	682 70	674 90
Stimers, C. S.....	313 40	334 10
Smith, R. P.....	576 90	524 90
Schur, J. W.....	79 80	84 00
Stupfell, J. B.....	47 80	46 90
St. Louis Frank B.....	1,141 50	1,063 60
Schoenfield, W. D.....	.....	555 90
Stouthamer, John H.....	.....	475 30
Thompson, G. P.....	152 00	198 45
Taggart, J. C.....	97 50	.....
Trumbull, W. H.....	.....	44 90
Weil, H. A.....	558 40	.....
Wightman, W. L.....	268 70	277 90
Wood, C. H.....	691 30	671 60
Westman, F.	742 90	787 65
Wilson, Alex.	255 20	246 35
Washburn, S. E.....	509 90	615 50
Winter, H. E.....	1,084 10	898 80
Wilson, Frank	141 70	646 10
Zelle, Christ	702 80	698 00
Total	<u>\$31,611 41</u>	<u>\$31,612 07</u>

Hunting License Fund.

HUNTING LICENSE FUND.

RECEIPTS.

	1907	1908
Game warden for confiscated game and licenses	\$8,235 13	\$8,658 49
C. E. Follette, refund on expenses.....	9 60	.....
W. L. Houser, Non. Res. licenses.....	15,745 00	9,765 00
Jonas Swenholt, mileage refund.....	59 86	.....
C. D. Nelson, mileage refund.....	41 40	.....
Adams	302 40	339 30
Ashland	1,341 00	1,606 50
Barron	1,543 50	1,646 10
Bayfield	1,162 80	1,269 00
Brown	1,674 90	1,694 70
Buffalo	471 65	630 75
Burnett	381 60	430 20
Calumet	474 30	516 05
Chippewa	1,710 00	1,849 50
Clark	2,314 30	1,737 90
Columbia	1,107 00	1,590 85
Crawford	300 55	459 45
Dane	2,302 10	2,817 90
Dodge	1,611 90	1,841 40
Door	522 90	448 20
Douglas	1,755 00	1,890 90
Dunn	695 70	784 80
Eau Claire	1,217 80	1,389 50
Florence.....	217 80	225 90
Fond du Lac	1,475 25	1,666 00
Forest	582 30	711 00
Grant	852 80	1,629 35
Green	852 30	770 40
Green Lake	533 70	431 10
Iowa	581 90	913 95
Iron	427 50	518 40
Jackson	744 45	906 30
Jefferson	1,117 80	1,302 30
Juneau	603 90	720 00
Kenosha	999 90	1,174 50
Kewaunee	223 20	283 50
La Crosse	1,015 70	2,282 65
Lafayette	640 40	1,080 40
Langlade	831 60	1,002 95
Lincoln	1,336 50	1,465 20
Manitowoc	1,041 30	1,142 10
Marathon	2,404 80	2,762 10
Marinette	1,351 80	1,624 50
Marquette	508 50	645 30

Hunting License Fund.

	1907	1908
Milwaukee	5,588 10	6,183 90
Monroe	1,173 60	1,447 45
Oconto	985 50	935 10
Oneida	1,197 90	1,300 50
Outagamie	977 40	585 00
Ozaukee	400 50	356 40
Pepin	198 90	244 80
Pierce	528 75	625 95
Polk	834 30	1,053 00
Portage	812 70	964 80
Price	1,054 80	1,105 20
Racine	1,142 30	1,294 20
Richland	587 95	763 15
Rock	1,568 70	1,852 20
Rusk	1,174 50	1,222 20
St. Croix	422 10	480 60
Sauk	915 68	1,414 55
Sawyer	460 80	525 60
Shawano	1,180 80	1,324 80
Sheboygan	1,080 00	1,215 00
Taylor	450 00	.....
Trempealeau	824 35	925 95
Vernon	772 45	1,049 20
Vilas	850 50	833 40
Walworth	1,021 50	1,232 10
Washburn	680 40	663 30
Washington	766 80	729 00
Waukesha	1,435 50	1,507 50
Waupaca	1,508 10	1,586 55
Waushara	703 08	765 90
Winnebago	2,485 90	2,816 55
Wood	1,178 10	1,263 60
	<hr/>	<hr/>
Total	\$98,286 97	\$102 891 84
	<hr/> <hr/>	<hr/> <hr/>

Hunting License Fund.

DISBURSEMENTS.

FISH AND GAME DEPARTMENT.

	1907	1908
Jonas Swenholt, game warden, sal. & exp		\$70 75
J. W. Stone, game warden.....	\$2,365 43	3,903 01
Transfer to fish commission.....	10,000 00	.....
C. D. Nelson, chief deputy, sal. & exps....	2,127 25	166 72
Schauer, Anton G., chief deputy.....		1,367 28
Ansorge, H., per diem and expenses.....	217 91	1,520 23
Aluminum Sign Co., tags.....		77 78
Bowman, H. A., per diem and exps.....	1,966 14	2,220 87
Berg, M. E., per diem and exps.....	1,426 52	1,461 74
Bacon, Robert, per diem and exps.....	374 00	69 50
Brown, F. B., per diem and exps.....	1,462 55	1,463 88
Buckley, John, per diem and exps.....	1,074 84	1,344 62
Buchanan, O. A., per diem and exps.....	680 93	673 76
Burgett, W. W., per diem and exps.....		227 94
Christenson, M., per diem and exps.....	1,635 02	1,533 78
Clark, R. B., per diem and exps.....	1,471 92	1,470 60
Craig, John S., per diem and exps.....	1,433 70	1,551 42
Cole, W. A., per diem and exps.....		1,021 51
Drafahl, Peter, per diem and exps.....	1,316 46	1,439 30
Dart, G. W., per diem and exps.....	1,307 32	1,625 89
De Long, I. R., per diem and exps.....	149 52	1,511 43
Davis, W. A., per diem and exps.....		37 50
Early, M. H., per diem and exps.....	1,354 28	508 56
Fuller, Mrs. Kate for her husband Ira A., (Deceased)	37 50	.....
Follett, C. E., per diem and exps.....	1,365 69	1,488 58
Foster, John W., per diem and exps.....	813 21	1,400 93
Furnelle, M. J., per diem and exps.....		143 72
Gruebner, H. C., per diem and exps.....	1,187 83	1,244 18
Gerhardt, Fred., per diem and exps.....	1,534 82	1,440 21
Gratz, A. W., per diem and exps.....	1,388 53	1,668 51
Good, Chas. W., per diem and exps.....		655 65
Henrickson, Hans, per diem and exps....	82 95	816 27
Hildebrand, H. W., per diem and exps....	1,140 48	672 72
Hill, J. B., per diem and exps.....	1,298 18	1,296 76
Hitchon, Robert, per diem and exps.....	1,795 43	1,909 82
Haslan, Wm., per diem and exps.....	1,184 32	1,558 39
Hegeman, Wm., per diem and exps.....	960 81	655 38
Hull, G. F., per diem and exps.....	1,174 05	722 08
Hanson, Joseph T., per diem and exps....	651 06	873 87
Hurlburt, A. J., per diem and exps.....		973 27

Hunting License Fund.

	1907	1908
Immell, E. L., per diem and exps.....	1,417 16	1,365 18
Johnston, C. W., per diem and exps.....	1,266 57	1,204 47
Johnson, W. F., per diem and exps.....	.....	172 41
Kolb, G. C., per diem and exps.....	1,390 36	1,660 55
Kingsley, Geo. L., per diem and exps.....	1,452 88	1,491 01
Kleinsteiber, C. L., per diem and exps....	988 82	.....
Kleist, Mitchell, per diem and exps.....	1,186 29	1,300 61
Klofanda, A. J., per diem and exp.....	1,300 48	.....
Kirkhoff, S. B., per diem and exps.....	1,411 26	1,594 67
Kroenig, Wm. C., per diem and exps.....	884 34	.....
Kennedy, Roy, per diem and exps.....	.....	156 63
Lund, H. O., per diem and exps.....	1,321 20	1,299 38
Lavall, A. A., per diem and exps.....	1,563 59	1,457 50
Longdin, Samuel H., per diem and exps..	1,389 44	1,472 20
Little, C. S., per diem and exps.....	1,595 33	1,633 13
Lawson, F. H., per diem and exps.....	.....	54 20
Lynn, C. A., per diem and exps.....	.....	116 51
Mason, R. G., per diem and exps.....	1,120 12	1,189 71
Meyers, Aug. G., per diem and exps.....	121 20	.....
Miller, G. L., per diem and exps.....	790 86	594 90
Meyer, C. J., per diem and exps.....	39 75	.....
Murdock, Clayton R., per diem and exp..	226 45	.....
Mannel, Geo., per diem and exp.....	.....	160 81
McNutt, F. H., per diem and exps.....	226 68	.....
McManus, Pat, per diem and exps.....	1,158 23	318 97
McGinty, Jas., per diem and exps.....	992 98	.....
McGee, Wm. J., per diem and exps.....	42 85	.....
Nelson, Hugh, per diem and exps.....	.....	105 26
Oberholtzer, James, per diem and exps...	1,584 05	1,598 63
O'Connor, Ed., per diem and exps.....	1,313 80	1,344 69
Otis, C. E., per diem and exps.....	43 40	.....
Olin, C. C., per diem and exps.....	.....	204 95
Perry, F. F., per diem and exps.....	1,278 66	1,347 94
Pugh, John, per diem and exps.....	1,262 98	1,236 95
Poynter, W. E., per diem and exps.....	.....	90 78
Rowell, Jos., per diem and exps.....	125 75	962 15
Rooth, O. E., per diem and exps.....	1,459 82	1,451 01
Raeth, Valentine, per diem and exps.....	1,239 20	1,582 42
Redmond, Geo. K., per diem and exps....	64 21	.....
Robrecht, Martin D., per diem and exps..	718 78	662 67
Richtman, S. P., per diem and exps.....	641 15	1,678 48
Russel, A. G., per diem and exps.....	.....	238 74

Miscellaneous Funds.

	1907	1908
Sanderson, H. J., per diem and exps.....	245 28	991 64
Stone, J. W., per diem and exps.....	2,061 88	.....
Sneider, G. R. services	50 00	.....
Sizer, C. W., per diem and exps.....	1,216 04	1,052 60
Sholts, O. W., per diem and exps.....	1,104 51	1,153 41
Stuart, J. D., per diem and exps.....	1,436 96	1,398 79
Storrs, A. E., per diem and exps.....	1,258 34	1,492 10
Schauer, Anton G., per diem and exps....	320 90	.....
Sanborn, Lamoreaux & Perry .....	.....	152 50
Tuttle, E. W., per diem and exps.....	1,281 78	1,448 12
Tollefson, Martin, per diem and exps....	1,145 39	1,122 80
True, H. W. per diem and exps.....	.....	860 92
Ulbrecht, Herman, per diem and exps....	1,404 38	1,093 04
Wilson, Hugh, per diem and exps.....	.....	686 13
Wait, J. H., per diem and exps.....	1,100 96	91 72
Waterbury, P. E., per diem and exps.....	1,337 71	1,264 25
Total	<u>\$90,561 42</u>	<u>\$85,322 74</u>

RECAPITULATION.

Balance on hand July 1st, 1906.....	\$18,123 39	.....
Receipts for two years	201,178 81	.....
Disbursements for two years .....	.....	\$175,884 16
Balance on hand June 30th, 1908 .....	.....	43,418 04
	<u>\$219,302 20</u>	<u>\$219,302 20</u>

BANK REDEMPTION FUND.

	1907	1908
Balance June 30th, 1906	\$5,015 00	.....
Balance June 30th, 1908 .....	.....	\$5,015 00

Miscellaneous Funds.

HISTORICAL LIBRARY FUND.

	1907	1908
Balance June 30th, 1906	\$10,597 99	.....
Refund, Secretary, account Contractor Johnson	422 07	.....
Total	<u>\$11,020 06</u>	<u>.....</u>
Disbursements.		
Transfer to general fund.....	<u>.....</u>	<u>\$11,020 06</u>

LAND DEPOSIT FUND.

RECEIPTS.

	1907	1908
Deposit on land sales	<u>\$862 46</u>	<u>\$474 18</u>

DISBURSEMENTS.

Land contracts closed	<u>\$1,395 26</u>	<u>\$674 68</u>
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RECAPITULATION.

Balance on hand June 30th, 1906	\$1,291 76
Receipts for two years	1,336 64
Disbursements for two years .....	.....	\$2,069 94
Balance on hand June 30th, 1908.....	.....	558 46
	<u>\$2,628 40</u>	<u>\$2,628 40</u>

Miscellaneous Funds.

STATE AGRICULTURAL SOCIETY.

RECEIPTS.

	1907	1908
State Fair and appropriations	\$99,909 24	\$166,384 97

DISBURSEMENTS.

Buildings, premiums, expenses, etc.....	\$104,040 72	\$168,286 64
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RECAPITULATION.

Balance on hand June 30th, 1906.....	\$28,707 03
Receipts for two years.....	266,294 27
Disbursements for two years .....	.....	\$272,327 36
Balance on hand June 30th, 1908.....	.....	22,673 88
	<u>\$295,001 24</u>	<u>\$295,001 24</u>

UNIVERSITY TRUST FUND.

RECEIPTS.

	1907	1908
Bequests, bonds, etc.....	\$15,115 37	\$8,270 55
Transfer from University Trust fund income	1,170 10	1,051 29
Total	<u>\$16,285 47</u>	<u>\$9,321 84</u>

DISBURSEMENTS.

Loans, etc.....	\$22,211 30	\$11,909 89
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RECAPITULATION.

Balance on hand June 30, 1906.....	\$8,725 34
Receipts for two years	25,607 31
Disbursements for two years .....	.....	\$34,121 19
Balance on hand June 30, 1908 .....	.....	211 46
	<u>\$34,332 65</u>	<u>\$34,332 65</u>

Miscellaneous Funds.

PRODUCTIVE UNIVERSITY TRUST FUND.

	1907	1908
Woodward, Wm., loan	\$2,500 00	\$2,500 00
Adamson, Catherine, loan	5,000 00	5,000 00
Carpenter, Michael, loan	6,000 00	6,000 00
Bowman Estate, loan	7,000 00	7,000 00
Ellickson, Andrew, loan	4,000 00	3,000 00
Jaquish, J. B., loan	850 00	.....
Cranefield, F., loan	500 00	400 00
Crandon Opera House, loan	1,500 00	.....
Jennison, Caroline, loan	5,600 00	5,600 00
Dane Co. Title Co., securities	10,000 00	10,000 00
Wisconsin Building Co., securities	2,500 00	2,500 00
Clarke, B. B., loan	8,000 00	8,000 00
Northern Hotel Co., bonds	5,000 00	5,000 00
Haack, Gustav, loan	200 00	200 00
Hassard, Wm., loan	1,000 00	1,000 00
Nelson, Chas.	5,000 00	5,000 00
Slightam, W. E., loan	3,000 00	2,000 00
Winden, Guida & Grace, loan	6,000 00	6,000 00
Roffers, Wm. & Henry, loan	3,700 00	3,700 00
Oderstad, Jacob, loan	740 00	740 00
Fitzgibbons, W. A., loan .....	.....	8,000 00
Total	<u>\$78,090 00</u>	<u>\$81,640 00</u>

UNIVERSITY TRUST FUND INCOME.

RECEIPTS.

	1907	1908
Interest and exchange on trust funds....	<u>\$3,283 75</u>	<u>\$7,220 35</u>

DISBURSEMENTS.

Transfer University Trust fund	\$1,170 10	\$1,051 29
Scholarship expenses, etc.....	2,858 72	5,298 17
Total	<u>\$4,028 82</u>	<u>\$6,349 46</u>

RECAPITULATION.

Balance on hand June 30th, 1906	\$3,453 72	.....
Receipts for two years	10,554 10	.....
Disbursements for two years .....	.....	\$10,378 28
Balance on hand June 30, 1908 .....	.....	3,629 54
	<u>\$14,007 82</u>	<u>\$14,007 82</u>

Miscellaneous Funds.

FOREST RESERVE FUND.

RECEIPTS.

	1907	1908
Sale of land and trespass	\$103,982 73	\$22,607 46

DISBURSEMENTS.

Purchase of land, salary and expenses ...	\$310 57	\$61 180 23
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RECAPITULATION.

Balance on hand June 30, 1906.....	\$4,284 83
Receipts for two years	126,590 19
Disbursements for two years .....	.....	\$61,490 80
Balance on hand June 30th, 1908 .....	.....	69,384 22
	<u>\$130,875 02</u>	<u>\$130,875 02</u>

PORTAGE LEVEE FUND.

RECEIPTS.

	1907	1908
None

DISBURSEMENTS.

Expenses, wages, etc.,.....	\$1,838 32
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RECAPITULATION.

Balance on hand June 30th, 1906	\$2,735 43
Disbursements for two years	\$1,838 32
Balance on hand June 30th, 1908 .....	.....	897 11
	<u>\$2,735 43</u>	<u>\$2,735 43</u>

Miscellaneous Funds.

FIRE MARSHAL FUND.

RECEIPTS.

	1908
Tax from Fire Insurance Companies.....	\$37,459 84

DISBURSEMENTS.

T. M. Purtell, Fire Marshal, salary and expenses.....	\$3,574 06
J. M. Sexton, Asst. Fire Marshal, salary and expenses....	2,722 77
Deputies and Stenographer.....	8,786 25
Miscellaneous expenses.....	3,174 32
Total	\$18,257 40

RECAPITULATION.

Receipts July 1st, 1907, to July 1st, 1908.....	\$37,459 84	
Disbursements July 1st, 1907, to July 1st, 1908		\$18,257 40
Balance on hand June 30th, 1908.....		19,202 44
	\$37,459 84	\$37,459 84

Special Deposits.

SPECIAL DEPOSITS.

SECURITIES, DEPOSITED BY INSURANCE, ACCIDENT AND FRA-
TERNAL COMPANIES, JUNE 30TH, 1908.

Aid, Accident and Relief.

2. First National Accident Society, Milwaukee: Note and mortgage	\$1,000 00
5. La Crosse Mutual Aid Association: Bond	1,000 00
6. N. W. Accident & Benefit Association: Certificate of deposit	1,000 00
9. Union Accident & Benefit Association: Certificate of deposit	1,000 00
10. Universal Life & Accident Association: Note and mortgage	2,600 00
11. Western Relief Association: Note and mortgage	1,000 00
14. Woodman Accident Association, Lincoln, Neb.: Certificate of deposit	1,000 00
83. Fox River Health & Accident Co., Kaukauna: Certificate of deposit	1,000 00

Casualty.

36. Anchor Casualty Co., Neenah: Certificate of deposit	1,000 00
37. Atlas Casualty Co., Lake Mills: Certificate of deposit	5,000 00
38. Chippewa Valley Casualty Co.: Certificate of deposit	1,000 00
39. Federal Casualty Co.: Certificate of deposit	1,000 00
42. N. W. Casualty Co.: Certificate of deposit	1,000 00
43. Universal Casualty Co.: Notes and mortgages	100,732 00
44. Wisconsin Casualty Co.: Certificate of deposit	1,000 00

Special Deposits.

Fraternal Companies.

63. Knights of the White Cross:			
Bonds			2,000 00
64. Independent Order of Foresters:			
Bonds			50,000 00
28. Independent Scandinavian Workingmen's Association:			
Bonds			38,000 00
66. United Commercial Travelers of America:			
Bond			1,000 00
65 & 80. United Order of Foresters:			
Notes and mortgages	\$4,900 00		
Bonds	\$197,400 00		
			<hr/>
			202,300 00

Insurance.

58. Georgia Home Insurance Co.:			
Bonds			10,000 00
61. N. W. Mutual Life Insurance Co.:			
Bonds			100,000 00
Safe. Wisconsin Life Insurance Co.:			
Notes and mortgages			106,480 00

Protective Associations.

12. Badger Protective Association:			
Bond			1,000 00
71. Loyal Protective Association:			
Bond			1,000 00
73. Travelers Protective Association of America:			
Bond			1,000 00

Trust Companies.

Savings Loan & Trust Co., Madison:			
Notes and mortgages			113,800 00
45. Citizens Trust Co., Milwaukee:			
Notes and mortgages	\$100,100 00		
Bonds	4,000 00		
			<hr/>
			104,100 00
46. Central Wisconsin Trust Co., Madison:			
Notes and mortgages			107,500 00
47. Fidelity Trust Co., Milwaukee:			
Notes and mortgages	\$70,500 00		
Bonds	31,000 00		
			<hr/>
			101,500 00

Special Deposits.

48. Milwaukee Trust Co.:			
Notes and mortgages			100,002 00
49. N. W. Loan & Trust Co., Kenosha:			
Notes and mortgages			30,000 00
51. Oshkosh Savings & Trust Co.:			
Notes and mortgages	\$30,000 00		
Bonds	20,000 00		
			50,000 00
53. Wisconsin Trust Co., Milwaukee:			
Notes and mortgages	\$89,000 00		
Bonds	16,000 00		
			105,000 00
54. Portage Mortgage, Loan & Trust Co.:			
Notes and mortgages			26,704 00
55. Wisconsin Valley Trust Co., Wausau:			
Notes and mortgages			31,202 00
56. Wisconsin Savings & Loan Co., Hudson:			
Notes and mortgages	\$35,428 42		
Certificates of deposit	4,571 58		
Bonds	10,000 00		
			50,000 00
81. East Wisconsin Trust Co., Manitowoc:			
Notes and mortgages	\$6,800 00		
Bonds	18,200 00		
			25,000 00

State Debt.

STATE DEBT.

The bonded debt of the state, created in 1861-63, for the purpose of carrying on the war for the maintenance of the Union, has been paid or converted into certificates of indebtedness to the trust funds. The amounts due the several funds on June 30, 1908, are as follows:

School fund	\$1,563,700 00
Normal School fund	515,700 00
University fund	111,000 00
Agricultural College fund	60,600 00
	<hr/>
Total	<u>\$2,251,000 00</u>

Valuation of Taxable Property, 1906.

APPENDIX B.—Statement of the valuation of the taxable property of the several counties of the state of Wisconsin, as determined by the Tax Commission for 1906, and the apportionment of the tax and special charges for said year, collected in 1907.

COUNTIES.	Valuation by tax commission.	½ of Common School Tax. per cent. .000302936745	SPECIAL CHARGES.		
			State hospital.	Northern hospital.	Industria school for boys.
Adams	\$5,729,707	\$1,735 74	\$388 70	.....	.....
Ashland	13,984,301	4,236 36	32 01	\$1,498 77	\$468 67
Barron	15,772 321	4,778 03	1,128 67	.....	83 56
Bayfield	13,177,844	3,992 05	41 10	1,751 22	45 85
Brown	39,736,308	12,087 59	33 75	2,532 08	250 26
Buffalo	14,559,295	4,410 55	827 45	.....	.....
Burnett	4,039,692	1,223 77	393 98	.....	89 71
Calumet	19,940,310	6,040 65	.....	711 23	.....
Chippewa	22,265,129	6,744 93	1,274 63	32 88	71 85
Clark	24,075,690	7,293 41	955 34	195 03	9 99
Columbia	36,635,105	11,098 12	1,004 63	272 93	39 99
Crawford	10,887,519	3,298 22	761 45	.....	152 42
Dane	97,045,940	29,398 78	3,292 52	174 40	441 38
Dodge	63,252,225	19,161 42	129 50	2,838 14	79 85
Door	11,159,992	3,380 77	.....	623 19	155 84
Douglas	38,176,592	11,565 09	2,502 68	.....	338 24
Dunn	18,084,803	5,478 55	1,359 74	87 86	61 42
Eau Claire	21,444,539	6,496 34	1,008 25	.....	89 14
Florence	2,651,638	803 28	.....	201 81	32 98
Fond du Lac	60,062,846	18,195 24	.....	1,908 81	154 66
Forest	5,466,809	1,656 10	.....	252 78	.....
Grant	44,893 436	13,509 90	2,000 19	66 85	156 42
Green	34,003,133	10,300 50	843 96	.....	52 14
Green Lake	18,121,514	5,439 67	.....	4 99	.....
Iowa	28,029,139	8,491 06	470 17	.....	.....
Iron	4,112,352	1,245 78	.....	1,096 10	78 56
Jackson	12,353,257	3,742 26	785 62	.....	72 14
Jefferson	46,225,607	14,003 43	92 57	2,042 13	233 99
Juneau	14,364,672	4,503 06	826 81	.....	52 42
Kenosha	27,334,911	8,280 75	.....	935 90	266 93
Kewaunee	13,707,400	4,152 48	.....	627 28	15 71
La Crosse	34,062,491	10,318 78	2,227 46	.....	886 94
Lafayette	29,766,104	9,017 25	1,022 00	88 59	.....
Langlade	10,840,213	3,283 90	.....	1,440 22	230 41
Lincoln	11,648,580	3,528 78	155 78	1,041 93	101 85
Manitowoc	43,962,349	13,317 80	100 12	2,577 85	158 23
Marathon	33,550,894	10,163 80	97 41	2,018 02	212 23
Marinette	21,281,509	6,446 95	.....	1,883 52	913 37
Marquette	7,617,187	2,307 53	56 65	543 14	62 71
Milwaukee	413,354,909	126,735 06	100 74	125 30	5,277 45
Monroe	22,034,389	6,675 03	1,331 82	.....	212 41
Oconto	16,224,146	4,914 89	.....	2,419 67	340 97
Oneida	7,101,301	2,151 25	21 79	833 66	217 55
Outagamie	44,735,675	13,552 08	37 53	1,653 11	512 25
Ozaukee	18,627,923	5,643 08	27 21	775 44	13 00

Valuation of Taxable Property, 1906.

APPENDIX B.—Statement of the valuation of the taxable property of the several counties of the state of Wisconsin for 1906—Continued.

COUNTIES.	Valuation by tax commission.	½ of Common School Tax, per cent. 000302936745	SPECIAL CHARGES.		
			State hospital.	Northern hospital.	Industrial school for boys.
Pepin	5,336,165	1,616 52	324 15	.....	25 00
Pierce	16,791,638	5,086 80	662 96	85 79	97 99
Polk	13,960,581	4,229 17	1,106 80	.....	52 14
Portage	17,643,525	5,344 87	17 50	2,017 97	275 27
Price	8,222,105	2,490 78	78 21	542 85	82 27
Racine	48,877,064	14,806 66	37 53	2,243 32	350 07
Richland	15,901,548	4,817 14	610 71	.....	81 23
Rock	66,025,423	20,001 53	1,922 31	86 96	587 96
Rusk	6,523,943	1,976 34	450 19	92 04	103 13
St. Croix	22,498,450	6,815 62	885 21	86	218 23
Sauk	33,886,770	10,265 55	1,217 05	157 67	121 42
Sawyer	4,563,994	1,382 60	82 79	.....	65 72
Shawano	19,116,845	5,791 19	.....	1,179 82	112 95
Sheboygan	50,348,117	15,252 29	.....	3,052 29	402 24
Taylor	9,360,532	2,835 65	.....	1,078 14	150 85
Trempealeau	17,193,027	5,208 40	967 74	.....	104 23
Vernon	22,127,257	6,703 16	1,623 18	.....	.....
Vilas	5,521,553	1,672 68	.....	435 11	.....
Walworth	44,979,853	13,626 05	1,277 43	.....	7 86
Washburn	4,576,588	1,386 42	367 03	863 26	.....
Washington	29,057,921	8,802 72	102 41	1,567 17	.....
Waukesha	45,661,616	13,832 53	.....	1,510 90	230 98
Waupaca	23,428,129	7,097 24	24 23	1,622 45	.....
Wausara	13,466,734	4,079 57	.....	657 95	.....
Winnebago	57,357,296	17,375 63	23 65	3,263 23	616 13
Wood	20,772,622	6,292 79	30 78	971 87	123 23
Total	\$2,124,800,000	\$643,630 00	\$37,123 60	\$54,219 43	\$16,397 69

Valuation of Taxable Property, 1906.

APPENDIX B.—Statement of the valuation of the taxable property of the several counties of the state of Wisconsin for 1906—Continued.

COUNTIES.	SPECIAL CHARGES.			School district loans.	Special loans.	Grand total.
	Home for feeble minded.	Chronic insane.	Total charitable and penal.			
Adams	\$504 40	\$976 27	\$1,819 37	\$1,284 98		\$4,840 09
Ashland	649 26	2,919 34	5,568 05	688 36	\$5,714 34	16,207 11
Barron	827 75	3,949 95	5,989 93	7,568 43	16,028 81	34,365 19
Bayfield	432 84	3,019 49	5,290 50		829 50	10,112 05
Brown	1,728 11	82 21	4,626 41	684 00	10,271 00	27,619 00
Buffalo	432 84	2,232 07	3,493 26	2,515 68		10,419 49
Burnett	108 21	1,298 04	1,839 94	1,199 16		4,262 87
Calumet	94 28	2,394 85	3,200 36	3,134 00		12,375 01
Chippewa	1,490 10		2,869 46	4,562 28	10,061 67	24,238 34
Clark	661 42	2,532 38	4,374 16	7,841 14	3,822 74	23,331 45
Columbia	1,158 60		2,476 15	3,543 34	1,867 50	18,985 11
Crawford	1,106 12	3,321 59	5,341 58	2,572 09	1,320 00	12,351 89
Dane	2,371 14		6,279 44	9,463 72	16,220 00	61,361 94
Dodge	922 02		3,969 51	5,608 03		28,733 96
Door	1,190 31	2,868 17	4,842 51	1,224 22	3,537 00	18,034 50
Douglas	1,124 71	5,394 30	9,359 98	552 50	4,506 11	25,983 63
Dunn	1,030 52		2,539 54	1,664 22	13,824 45	23,503 76
Eau Claire	1,622 44	54 38	2,774 21	5,439 77	10,959 16	25,719 43
Florence	108 21	355 23	698 23	396 93	1,273 50	3,171 94
Fond du Lac ..	1,518 15		3,581 52	2,801 50	1,860 00	26,433 26
Forest		127 47	380 25		5,639 59	7,675 94
Grant	1,160 31		3,333 68	7,995 28	13,820 26	33,799 12
Green	486 10		1,332 20	724 31	1,350 00	*13,757 01
Green Lake	582 27	1,937 35	2,524 61	121 15		8,135 43
Iowa	525 04		995 21	2,393 59	13,645 00	26,024 86
Iron	216 42	1,528 69	2,919 77	939 07	2,370 00	7,474 62
Jackson	1,023 70	3,044 25	4,925 71	3,039 47	420 00	12,127 44
Jefferson	1,139 03		3,507 72	1,035 81		18,546 96
Juneau	996 13	4,758 90	6,634 26	4,419 33	1,601 97	17,153 67
Kenosha	654 60	3,328 96	5,186 44	328 75		13,795 94
Kewaunee	589 26	2,562 68	3,794 93	1,647 84	6,114 50	15,709 75
La Crosse	1,539 93		4,654 33	1,143 98		16,117 09
Lafayette	319 30	2,909 09	4,338 98	2,378 41	2,557 42	18,790 06
Langlade	216 42	1,525 20	3,412 25	2,122 81	2,917 75	11,736 71
Lincoln	516 15	2,785 67	4,601 38	508 64		8,638 80
Manitowoc	1,376 73	11 57	4,224 55	2,133 50	302 50	19,973 35
Marathon	1,803 12		4,130 83	5,253 74	5,890 50	25,433 87
Marinette	1,208 15	3,925 17	7,935 21	2,750 23	2,396 89	20,029 28
Marquette	230 06	2,127 62	3,020 18	551 98		5,379 69
Milwaukee	11,062 23	442 08	17,007 80	8,379 09	375 00	152,496 95
Monroe	33 97		1,578 20	3,964 98		12,213 21
Oconto	841 97	4,841 91	8,444 42	5,189 22	2,652 50	21,201 03
Oneida	481 46	1,407 87	2,962 33	156 00	6,055 20	11,324 78
Outagamie	1,144 07		3,347 01	5,134 69	110 50	22,144 28
Ozaukee	216 42	3,836 90	4,913 97	2,974 49		13,536 54

Valuation of Taxable Property, 1906.

APPENDIX B.—Statement of the valuation of the taxable property of the several counties of the state of Wisconsin for 1906—Continued.

COUNTIES.	SPECIAL CHARGES.			School district loans	Special loans.	Grand total.
	Home for feeble minded.	Chronic insane.	Total charitable and penal.			
Pepin	216 42	1,554 08	2,119 65	1,086 55		4,822 72
Pierce	541 05	3,262 99	4,650 78	701 16		10,458 74
Polk	870 72	3,240 49	5,269 65	2,798 85	352 50	12,650 17
Portage	1,474 34	5,901 60	9,686 68	2,930 28	11,050 00	29,011 83
Price	272 46	2,005 50	2,981 29	2,906 72	1,199 99	9,578 78
Racine	1,064 92	1,557 77	5,253 61	2,061 08		22,121 35
Richland	727 24		1,419 23	2,725 04	1,940 00	*10,901 41
Rock	1,713 59		4,310 83	2,971 85		27,284 20
Rusk	698 47	418 81	1,792 64	2,454 04	1,368 60	7,591 62
St. Croix	1,434 02	90 31	2,628 68	3,679 00		13,123 30
Sauk	973 89		2,470 03	1,941 01		14,676 59
Sawyer	108 21	443 90	700 62		5,350 00	7,433 22
Shawano	918 45	2,443 41	4,654 63	7,180 55	2,368 75	19,995 12
Sheboygan	1,485 64		4,940 17	4,548 29		24,740 75
Taylor	1,190 31	2,601 70	5,021 00	3,756 17		11,612 82
Trempealeau	773 78		1,845 80	4,342 64	7,635 13	19,081 97
Vernon	1,587 80	137 85	3,348 33	2,956 39		*13,008 38
Vilas		797 46	1,232 57		1,616 67	4,521 92
Walworth	771 11		2,056 40	3,141 00	648 66	19,472 11
Washburn	108 21	733 61	1,572 16	3,855 68	3,371 68	10,185 94
Washington	865 68		2,535 26	221 00		*11,538 98
Waukesha	541 05	63 86	2,346 79			16,179 37
Waupaca	1,806 10		3,452 78	5,629 10	7,918 76	24,097 88
Waushara	324 63	1,921 78	2,934 36	4,548 85	856 00	12,418 78
Winnebago	2,470 17		6,373 28	980 82	1,800 00	26,029 73
Wood	1,254 70	2,794 78	5,175 41	2,431 81	3,015 00	16,915 01
Total	\$71,637 23	\$102,540 45	\$281,918 40	\$198,923 64	\$225,855 10	1,350,377 14

* There was also collected \$15.00 from Green county for securing tax statements; \$80.39 from Richland county, \$35.61 from Vernon county, and \$179.00 from Washington county for re-assessment proceedings.

Valuation of Taxable Property, 1907.

APPENDIX B.—Statement of the valuation of the taxable property of the several counties of the state of Wisconsin, as determined by the Tax Commission for 1907, and the apportionment of the tax and special charges for said year, collected in 1908.

COUNTIES.	Valuation by tax commission.	Interest on certificates of indebtedness.	For free high schools.	For graded schools.	For state university.
Adams	\$6,219,778	\$434 86	\$844 58	\$330 80	\$1,777 08
Asbland	14,161,252	988 96	784 54	753 16	4,046 07
Barron	17,690,616	1,235 43	930 07	940 86	5,054 46
Bayfield	13,734,055	959 13	760 87	730 44	3,924 01
Brown	42,409,849	2,961 71	2,349 52	2,255 54	12,117 10
Buffalo	15,543,005	1,085 45	861 09	826 65	4,440 86
Burnett	4,616,222	322 38	255 74	245 52	1,318 92
Calumet	21,445,491	1,497 66	1,188 09	1,140 57	6,127 28
Chippewa	24,266,261	1,694 65	1,344 36	1,290 59	6,933 22
Clark	23,151,094	1,826 49	1,448 95	1,390 99	7,472 60
Columbia	38,975,732	2,721 89	2,159 27	2,072 90	11,135 92
Crawford	11,306,880	824 54	654 11	627 94	3,373 39
Dane	103,578,287	7,233 45	5,738 23	5,508 75	29,593 79
Dodge	66,948,171	4,675 36	3,708 96	3,560 60	19,128 04
Door	12,093,188	844 88	670 24	643 43	3,456 62
Douglas	38,269,457	2,672 57	2,120 14	2,035 34	10,934 13
Dunn	19,388,266	1,353 99	1,074 12	1,051 15	5,539 50
Eau Claire	22,747,128	1,588 56	1,260 20	1,209 79	6,499 18
Florence	2,878,902	201 05	159 50	153 12	822 54
Fond du Lac	64,353,859	4,494 19	3,565 23	3,422 62	18,386 81
Forest	5,737,835	400 70	317 88	305 16	1,639 38
Grant	46,256,387	3,230 34	2,562 62	2,460 12	13,216 11
Green	36,354,411	2,538 83	2,014 05	1,933 49	10,386 97
Green Lake	19,195,161	1,340 50	1,063 42	1,020 88	5,484 31
Iowa	30,442,239	2,125 95	1,686 51	1,619 05	8,697 78
Iron	4,303,372	300 53	238 41	228 87	1,229 53
Jackson	13,404,878	936 14	742 64	712 93	3,329 96
Jefferson	47,766,484	3,335 80	2,646 23	2,540 43	13,647 56
Juneau	15,860,351	1,107 63	878 67	843 52	4,531 53
Kenosha	30,277,291	2,114 43	1,677 37	1,610 28	8,650 65
Kewaunee	14,744,066	1,029 66	816 83	784 15	4,212 59
La Crosse	35,009,886	2,444 93	1,939 57	1,861 98	10,002 32
Lafayette	32,547,299	2,272 96	1,803 13	1,731 02	9,299 23
Langlade	12,231,309	854 22	677 65	650 54	3,494 80
Lincoln	13,665,702	954 35	757 09	726 80	3,904 49
Manitowoc	47,308,970	3,303 85	2,620 93	2,516 10	13,516 84
Marathon	38,091,751	2,660 16	2,110 30	2,025 89	10,833 35
Marquette	22,717,723	1,586 50	1,258 57	1,208 23	6,490 78
Marquette	8,414,499	587 63	466 17	447 52	2,404 14
Milwaukee	432,745,601	30,221 04	23,974 28	23,015 32	123,641 56
Monroe	22,994,400	1,605 83	1,273 90	1,222 94	6,569 83
Oconto	18,041,902	1,259 97	999 53	959 55	5,154 83
Oneida	8,921,633	623 05	494 26	474 50	2,549 04
Outagamie	48,037,596	3,354 73	2,661 30	2,554 85	13,725 02
Ozaukee	19,485,929	1,360 82	1,079 53	1,036 35	5,567 42

Valuation of Taxable Property, 1907.

APPENDIX B.—Statement of the valuation of the taxable property of the several counties of the state of Wisconsin for 1907—Continued.

COUNTIES.	Valuation by tax commission.	Interest on certificates of indebted- ness.	For free high schools.	For graded schools.	For state university.
Pepin	5,742,837	401 05	318 16	305 43	1,640 82
Pierce	17,800,348	1,243 10	986 15	946 70	5,085 82
Polk	15,384,458	1,074 38	852 32	818 22	4,395 56
Portage	18,680,921	1,304 59	1,034 98	993 53	5,337 42
Price	9,086,029	634 53	503 37	483 24	2,596 01
Racine	54,493,085	3,805 56	3,018 94	2,898 18	15,569 45
Richland	17,330,895	1,210 32	960 14	921 73	4,951 68
Rock	67,622,471	4,732 45	3,746 31	3,596 46	19,330 70
Rusk	7,018,978	490 17	388 85	373 30	2,005 42
St. Croix	24,428,227	1,705 96	1,353 33	1,299 20	6,979 49
Sauk	35,685,764	2,492 14	1,977 02	1,897 93	10,195 93
Sawyer	5,234,006	365 52	289 97	278 37	1,495 43
Shawano	20,333,080	1,454 89	1,154 16	1,107 99	5,952 31
Sheboygan	53,418,094	3,730 48	2,959 38	2,841 02	15,262 31
Taylor	11,067,752	772 92	613 16	588 63	3,162 21
Trempealeau	18,347,936	1,281 34	1,016 48	975 82	5,242 27
Vernon	23,733,767	1,657 46	1,314 86	1,262 27	6,781 07
Vilas	6,954,812	485 69	385 80	369 89	1,987 09
Walworth	46,212,221	3,227 26	2,560 18	2,457 77	13,203 49
Washburn	4,982,907	347 98	276 06	265 01	1,423 69
Washington	30,228,047	2,110 99	1,674 65	1,607 66	8,636 53
Waukesha	47,311,516	3,304 03	2,621 08	2,516 23	13,517 57
Waupaca	25,193,379	1,759 43	1,295 75	1,339 92	7,198 25
Waushara	14,628,979	1,021 62	810 45	773 03	4,179 71
Winnebago	60,091,588	4,196 53	3,329 10	3,195 94	17,169 02
Wood	22,944,757	1,602 36	1,271 15	1,220 30	6,555 64
Total	\$2,256,300,000	\$157,570 00	\$125,000 00	\$130,000 00	\$644,657 00

Valuation of Taxable Property, 1907.

APPENDIX B.—Statement of the valuation of the taxable property of the several counties of the state of Wisconsin for 1907—Continued.

COUNTIES.	For normal schools.	For common schools.	Total tax, rate per cent. .00117743066.	SPECIAL CHARGES.		
				Chronic insane.	Northern hospital.	State hospital.
Adams	\$634 02	\$3,802 52	\$7,323 36	\$1,032 65	\$56 61	\$424 37
Ashland	1,443 55	8,657 61	16,673 89	2,802 64	1,586 99	.....
Barron	1,803 32	10,815 32	20,829 46	3,980 96	.....	1,587 64
Bayfield	1,400 02	8,396 44	16,170 91	3,543 35	1,646 13	.....
Brown	4,323 12	25,927 66	49,934 05	93 21	2,178 23	.....
Buffalo	1,584 40	9,502 36	18,300 81	2,207 34	.....	1,168 33
Burnett	470 56	2,822 17	5,435 29	1,190 99	54 64	516 77
Calumet	2,186 08	13,110 90	25,250 58	2,429 91	615 09	.....
Chippewa	2,473 63	14,835 41	28,571 86	.....	.....	1,746 41
Clark	2,666 06	15,989 55	30,794 64	2,831 23	130 20	1,292 14
Columbia ..	3,973 06	23,828 18	45,891 22	.....	180 01	1,124 54
Crawford ..	1,203 56	7,218 25	13,901 79	3,509 29	.....	974 47
Dane	10,558 44	63,323 55	121,956 26	.....	242 79	3,743 76
Dodge	6,324 48	40,929 39	78,826 83	.....	2,595 79	51 55
Door	1,233 25	7,396 34	14,244 76	2,605 76	681 61	.....
Douglas	3,901 07	23,396 39	45,059 64	5,134 81	10 00	3,263 94
Dunn	1,976 38	11,853 20	22,828 34	.....	91 91	1,582 31
Eau Claire ..	2,318 77	13,906 67	26,783 17	8 14	.....	1,181 51
Florence	293 47	1,760 04	3,389 72	338 45	165 53	.....
Fond d' Lac ..	6,560 03	39,343 33	75,772 21	.....	2,128 62	.....
Forest	584 90	3,507 88	6,755 90	177 89	204 51	.....
Grant	4,715 23	23,279 27	54,463 69	.....	.....	2,423 45
Green	3,705 85	22,225 61	42,804 80	.....	28 07	928 81
Green Lake ..	1,956 69	11,735 14	22,600 96	1,247 18	604 58	.....
Iowa	3,103 18	18,611 15	35,843 62	.....	21 43	740 80
Iron	438 67	2,630 91	5,066 92	1,599 77	1,058 55	.....
Jackson	1,366 45	8,195 20	15,783 32	2,956 14	37 39	936 21
Jefferson	4,869 16	29,202 43	56,241 71	20 67	1,291 98	133 21
Juneau	1,616 75	9,696 37	18,674 47	4,787 77	.....	1,273 70
Kenosha	3,086 37	18,510 30	35,649 40	3,583 71	921 43	.....
Kewaunee	1,502 96	9,013 92	17,360 11	2,758 51	795 03	.....
La Crosse	3,568 80	21,403 62	41,221 72	.....	.....	2,978 64
Lafayette	3,317 77	19,898 09	38,322 20	2,713 65	110 70	1,368 83
Langlade	1,246 87	7,478 03	14,402 11	2,012 60	1,331 83	.....
Lincoln	1,393 04	8,354 65	16,090 42	2,642 91	1,029 73	114 66
Manitowoc ..	4,822 52	23,922 77	55,703 01	138 86	2,686 53	93 41
Marathon	3,882 95	23,287 75	44,850 40	.....	3,186 34	.....
Marquette	2,317 77	13,888 69	26,748 54	1,062 69	1,789 16	.....
Marquette	857 75	5,144 28	9,907 49	2,212 65	400 58	.....
Milwaukee ..	44,112 70	264,563 05	509,527 95	.....	482 49	55 07
Monroe	2,343 98	14,057 84	27,074 32	.....	46 49	997 48
Oconto	1,839 13	11,030 08	21,243 09	5,069 56	2,191 24	.....
Oneida	909 44	5,454 33	10,504 62	1,461 69	637 42	.....
Outagamie	4,896 80	29,363 00	56,560 93	.....	1,639 97	.....
Ozaukee	1,986 33	11,912 90	22,943 35	4,089 21	759 89	.....

Valuation of Taxable Property, 1907.

APPENDIX B.—*Statement of the valuation of the taxable property of the several counties of the state of Wisconsin for 1907—Continued.*

COUNTIES.	For normal schools.	For common schools.	Total tax, rate per cent. .00517743066.	SPECIAL CHARGES.		
				Chronic insane.	Northern hospital.	State hospital.
Pepin	585 42	3,510 94	6,761 82	1,471 52	.....	416 46
Pierce	1,814 52	10,882 41	20,958 70	3,065 42	.....	545 74
Polk	1,568 24	9,405 43	18,114 15	3,172 89	.....	1,278 34
Portage	1,904 27	11,420 75	21,995 49	6,462 29	1,974 27	.....
Price	926 20	5,554 83	10,698 18	1,956 21	701 58	78 21
Racine	5,554 85	33,314 85	64,161 83	.....	1,800 41	.....
Richland	1,766 66	10,595 40	20,405 93	.....	.....	539 97
Rock	6,893 22	41,341 63	79,620 77	.....	219 25	2,898 59
Rusk	715 49	4,291 12	8,264 35	463 15	109 49	1,152 00
St. Croix....	2,490 14	14,934 42	28,762 54	92 66	76 21	1,514 23
Sauk	3,637 69	21,816 82	42,017 53	.....	.....	1,793 42
Sawyer	533 54	3,199 86	6,162 69	509 34	.....	154 06
Shawano	2,123 66	12,736 50	24,529 51	2,797 36	1,561 83	.....
Sheboygan ..	5,445 27	32,657 65	62,896 11	.....	3,065 04	.....
Taylor	1,128 21	6,766 37	13,031 50	2,757 67	744 57	.....
Tre'pe'le'u .	1,870 33	11,217 13	21,603 42	.....	.....	1,142 97
Vernon	2,419 34	14,509 86	27,944 86	.....	.....	1,769 55
Vilas	708 95	4,251 39	8,188 81	965 75	260 16	.....
Walworth	4,710 73	28,252 27	54,411 70	.....	54 32	1,456 32
Washburn ..	507 94	3,046 35	5,867 03	727 23	86 50	620 61
Washi'gt'n .	3,081 35	18,480 20	35,591 43	.....	1,440 70	18 77
Waukesha ..	4,822 78	28,924 34	55,706 03	.....	1,220 67	.....
Waupaca	2,568 18	15,402 51	29,664 04	41 78	1,821 85	.....
Waushara ..	1,491 23	8,943 56	17,224 60	1,935 61	764 26	.....
Winneb'go ..	6,125 54	36,737 55	70,753 68	.....	3,014 49	.....
Wood	2,338 92	14,027 49	27,015 86	2,965 91	1,176 88	.....
Total :	\$230,000 00	\$1,379,410 00	\$2,656,637 00	\$99,633 98	\$53,708 97	\$46,071 25

Valuation of Taxable Property, 1907.

APPENDIX B.—Statement of the valuation of the taxable property of the several counties of the state of Wisconsin for 1907—Continued.

COUNTIES.	SPECIAL CHARGES.					Grand total
	Home for feeble minded.	Industrial school for boys.	Total charitable and penal.	Special loans.	School district loans.	
Adams	\$610 41		\$2,124 04		\$1,529 01	\$10,976 41
Ashland	722 48	\$456 81	5,568 92	\$5,532 34	533 75	28,303 90
Barron	861 51	221 25	6,651 36	6,081 47	8,488 74	42,051 03
Bayfield	433 43	104 28	5,727 19	1,615 00		23,513 10
Brown	2,162 43	457 25	4,891 12	9,872 00	989 56	65,687 33
Buffalo	432 84		3,808 51		2,398 92	24,508 24
Burnett	108 21	66 71	1,937 32		1,283 33	8,655 94
Calumet	31 04		3,076 04		3,745 42	32,072 04
Chippewa	1,478 38	145 85	3,370 64	10,982 92	4,554 36	47,479 78
Clark	686 32	179 12	5,169 01	4,205 54	8,380 54	48,549 73
Columbia	1,190 31		2,494 86	1,815 00	4,061 27	54,262 35
Crawford	1,229 09	163 83	5,876 68	1,280 00	3,275 49	24,333 96
Dane	3,024 10	686 66	7,697 31	16,779 00	11,411 03	157,843 60
Dodge	925 93	52 14	3,635 41		5,585 33	88,047 57
Door	1,263 53	87 27	4,638 17	8,188 50	1,633 35	28,704 78
Douglas	1,161 74	365 09	9,935 58	3,882 16	535 00	59,412 38
Dunn	1,318 64	211 26	3,204 12	8,395 00	1,596 02	79,649 38
Eau Claire	1,712 65	54 56	2,956 86	12,957 47	5,138 46	47,835 96
Florence	108 21	156 42	768 61	749 00	297 60	5,204 93
Fond du Lac..	1,765 48	139 85	4,033 95	1,320 00	2,523 34	83,649 50
Forest			382 40	6,324 67		13,462 97
Grant	1,509 51	40 69	3,973 65	13,437 57	7,774 47	79,649 38
Green	580 26	12 85	1,549 99	1,315 00	915 82	46,585 61
Green Lake	286 07		2,137 83		2,136 72	26,875 51
Iowa	401 11		1,163 34	12,853 50	2,930 42	52,795 88
Iron	221 16	80 56	2,960 04	2,368 23	2,234 16	12,629 35
Jackson	1,110 77	86 56	5,127 07	1,709 72	2,885 10	25,505 21
Jefferson	1,011 76	235 12	2,682 74		713 80	59,638 25
Juneau	1,062 50	72 14	7,196 11	2,058 16	4,242 26	32,171 00
Kenosha	757 47	189 11	5,456 72		320 00	41,426 12
Kewaunee	717 38		4,270 92	5,943 00	2,162 15	29,736 18
La Crosse	1,569 78	607 65	5,153 07		1,103 17	47,480 96
Lafayette	217 90		4,411 08	2,820 75	3,013 84	48,567 87
Langlade	264 74	162 99	3,772 16	3,106 50	1,367 48	22,648 25
Lincoln	631 17	145 41	4,563 88		512 71	21,167 01
Manitowoc	1,547 47	37 98	4,504 25	293 75	2,609 22	63,110 23
Marathon	1,909 21	129 26	5,224 81	5,743 50	6,830 38	63,059 69
Marquette	1,086 84	802 88	4,741 57	4,463 99	2,610 92	38,565 02
Marquette	317 80	48 55	2,979 58		533 28	13,420 35
Milwaukee	11,327 83	5,495 61	17,361 00	360 00	8,173 06	535,422 01
Monroe	1,163 87	147 70	2,355 54		5,070 39	34,500 25
Oconto	973 83	260 11	3,494 79	5,832 77	5,963 39	41,534 04
Oneida	649 26	223 41	2,971 78	5,964 24	170 00	19,590 64
Outagamie	1,244 24	182 63	3,063 89	107 00	6,675 35	66,407 17
Ozaukee	216 42	52 14	5,117 66		3,057 32	31,118 33

Valuation of Taxable Property, 1907.

APPENDIX B.—*Statement of the valuation of the taxable property of the several counties of the state of Wisconsin for 1907—Continued.*

COUNTIES.	SPECIAL CHARGES.					Grand total.
	Home for feeble minded.	Industrial school for boys.	Total charitable and penal.	Special loans.	School district loans.	
Pepin	216 42	32 14	2,136 54	.....	1,270 95	10,169 31
Pierce	624 05	73 69	4,313 00	.....	918 60	26,191 20
Polk	915 64	92 99	5,459 86	.....	3,171 79	27,087 80
Portage	1,728 63	126 11	10,291 85	10,700 00	3,218 34	46,205 18
Price	331 13	61 85	3,128 98	.....	4,651 51	18,478 67
Racine	1,015 97	454 66	3,271 04	.....	3,390 88	70,823 75
Richland	649 26	62 71	1,251 94	1,893 33	3,274 14	27,492 91
Rock	1,672 94	437 96	5,228 74	.....	2,829 03	87,673 54
Rusk	780 91	98 83	2,604 33	2,073 00	2,538 31	15,598 79
St. Croix	1,420 30	149 49	3,252 89	.....	5,273 77	37,289 20
Sauk	1,106 69	128 84	3,028 95	.....	2,840 19	47,886 67
Sawyer	108 21	.....	771 61	5,175 00	.....	12,109 30
Shawano	1,149 37	52 14	5,560 70	2,809 00	7,273 30	40,554 51
Sheboygan	1,739 42	367 38	5,171 84	.....	4,821 72	72,889 67
Taylor	1,160 31	170 42	4,832 97	.....	3,898 08	21,762 55
Trempealeau ..	757 47	58 57	1,959 01	6,435 00	4,362 65	34,360 03
Vernon	1,833 90	.....	3,603 45	573 12	3,031 62	35,153 05
Vilas .....	.....	.....	1,225 91	692 50	.....	10,087 22
Walworth	904 89	101 71	2,517 24	2,915 75	3,616 50	63,461 19
Washburn	184 39	.....	1,618 73	3,339 50	4,055 13	14,880 39
Washington ...	849 66	25 71	2,334 84	.....	214 00	38,140 27
Waukesha	624 94	192 26	2,037 87	.....	.....	57,743 90
Waupaca	1,839 57	124 42	3,327 62	7,402 50	4,853 09	45,747 25
Waushara	324 63	15 71	3,040 21	838 00	5,469 05	26,561 86
Winnebago	2,455 59	801 07	6,271 15	1,250 00	952 67	79,227 50
Wood	1,268 52	136 27	5,547 58	2,994 00	2,812 79	38,370 27
Total	\$77,677 99	\$16,331 68	\$293,473 87	\$217,715 45	\$220,684 04	*\$3,390,089 23

* The grand total includes special charges for re-assessment under chapter 259, Laws of 1905, collected as follows: Rusk county, \$118.75; Marathon county, \$410.60; Richland county, \$667.57; Shawano county, \$332.00.





FOURTH BIENNIAL REPORT
OF THE
ATTORNEY GENERAL

OF THE
STATE OF WISCONSIN

FOR THE
BIENNIAL PERIOD ENDING JUNE 30, 1908.

FRANK L. GILBERT,
Attorney General.



MADISON, WISCONSIN
DEMOCRAT PRINTING COMPANY, STATE PRINTER
1908

ATTORNEY GENERAL'S OFFICE.

FRANK L. GILBERT.....Attorney General
RUSSELL JACKSON.....Deputy Attorney General
ALBERT C. TITUS.....First Assistant Attorney General
FRANK T. TUCKER.....Second Assistant Attorney General
JOSEPH E. MESSERSCHMIDT.....Third Assistant Attorney General
LEE T. POND.....Clerk and Stenographer
EVELYN M. SCHUCKHART.....Stenographer
FANNY G. CLEMONS.....Stenographer

ATTORNEYS GENERAL OF WISCONSIN.

FROM THE ORGANIZATION OF THE STATE.

JAMES S. BROWN, Milwaukee.....from June 7, 1848, to Jan. 7, 1850
S. PARK COON, Milwaukee.....from Jan. 7, 1850, to Jan. 5, 1852
EXPERIENCE ESTABROOK, Geneva.....from Jan. 5, 1852, to Jan. 2, 1854
GEORGE B. SMITH, Madison.....from Jan. 2, 1854, to Jan. 7, 1856
WILLIAM R. SMITH, Mineral Point.....from Jan. 7, 1856, to Jan. 4, 1858
GABRIEL BOUCK, Oshkosh.....from Jan. 4, 1858, to Jan. 2, 1860
JAMES E. HOWE, Green Bay.....from Jan. 2, 1860, to Oct. 7, 1862
WINFIELD SMITH, Milwaukee.....from Oct. 7, 1862, to Jan. 1, 1866
CHARLES R. GILL, Watertown.....from Jan. 1, 1866, to Jan. 3, 1870
STEPHEN S. BARLOW, Dellona.....from Jan. 3, 1870, to Jan. 5, 1874
A. SCOTT SLOAN, Beaver Dam.....from Jan. 5, 1874, to Jan. 7, 1878
ALEXANDER WILSON, Mineral Point....from Jan. 7, 1878, to Jan. 2, 1882
LEANDER F. FRISBY, West Bend.....from Jan. 2, 1882, to Jan. 3, 1887
CHARLES E. ESTABROOK, Manitowoc....from Jan. 3, 1887, to Jan. 5, 1891
JAMES L. O'CONNOR, Madison.....from Jan. 5, 1891, to Jan. 7, 1895
WILLIAM H. MYLREA, Wausau.....from Jan. 7, 1895, to Jan. 2, 1899
EMMETT R. HICKS, Oshkosh.....from Jan. 2, 1899, to Jan. 5, 1903
LAFAYETTE M. STURDEVANT, Neillsville from Jan. 5, 1903, to Jan. 7, 1907
FRANK L. GILBERT, Madison, Wis.....from Jan. 7, 1907, to

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LETTER OF TRANSMITTAL.

OFFICE OF THE ATTORNEY GENERAL,
STATE OF WISCONSIN.

TO HIS EXCELLENCY, JAMES O. DAVIDSON,
Governor of Wisconsin.

SIR—I herewith respectfully submit to you a report containing an account of all matters pertaining to my office for the biennial period ending June 30, 1908, including the substance of all legal opinions rendered on matters of public interest, pursuant to the provisions of chapter 94, of the laws of Wisconsin for 1901.

FRANK L. GILBERT,
Attorney General.

Dated, Madison, Wisconsin, August 15th, 1908.

COLLECTIONS.

The following is a statement of collections from various sources which have been paid directly to the attorney general and by him paid to the state treasurer covering the biennial period ending June 30th, 1908.

This list does not include collections which have been paid to the state treasurer without passing through the attorney general's hands:

1906.

Aug. 23.	Attorney's fees imposed by court on motion to amend petition in State. v. Wis. Tel. Co.....	\$10 00
Oct. 8.	Penalty C. & N. W. Ry. Shipping cattle into the state without certificate	105 35
Oct. 8.	Penalty from C. & N. W. Ry. Co. Shipping horses into the state without certificate.....	205 25
Oct. 8.	Costs in supreme court, ad valorem tax case from C. & N. W. Ry.....	267 36
Oct. 18.	From Illinois Central Ry. Co., for fines and costs for unloading cattle without inspection	186 35
Oct. 24.	Judgment for costs, M., St. P. & Ste. S. M. Ry. Co. v. State of Wisconsin, et al.....	27 01
Nov. 7.	Costs in two cases of Northern Pacific Ry. Co. v. State of Wisconsin	67 23
Dec. 24.	Kewaunee, Green Bay & Western Ry. Co., license for years 1897 to 1903, inclusive, and interest..	486 59
Dec. 24.	Kewaunee, Green Bay & Western Ry. Co., interest at 15 per cent on \$384.22 for 11 months, \$53.13; sheriff's fees, \$3.30; clerk's fees, \$3.00	59 43
Dec. 26.	Costs in Wisconsin Western R. R. Co. v. State of Wisconsin, and C., M. & St. P. R. R. Co. v. State	116 59

1907.		
Jan. 8.	Penalties, \$150.00; costs, \$3.80, in suit, State v. C., M. & St. P. R. R. Co.....	153 80
Jan. 10.	Costs in suit of C., B. & Q. Ry. Co. vs. State of Wisconsin and J. J. Kempf, et al., Dane Co. circuit court	88 97
Mch. 27.	Costs in supreme court, in the case of State v. H. T. Jones.....	15 75
Apri. 5.	Costs in supreme court, State v. Evans.....	40 75
June 7.	Judgment against H. T. Jones, Oconto Co., in circuit court	36 28
June 7.	Rent from W. F. Seefeld, one of the tenants on Hinkforth property	8 00
June 7.	Rent from A. J. Killa, tenant, Jennie Bigelow estate, Milwaukee	66 00
July 22.	Sheriff's fees and clerk's fees in State v. C., B. & Q. R. R. Co.....	5 80
1908.		
Feb. 17.	Collections from E. S. Mack, of Miller, Mack & Fairchild, costs in State v. Wis. Tel. Co.....	73 00
Mch. 19.	Costs for a failure of the Western Union Tel. Co. to file articles of incorporation with Secretary of State	6 50
Mch. 19.	Forfeiture for a failure of the Western Union Tel. Co. to file articles of incorporation with Secretary of State	500 00
Mch. 30.	Refund on general warrant, pd. the Frank Shepard Co., Mch. 16, 1908	26 50
Apr. 1.	Return of draft from Oconto Co. Fair Association.	1,680 88
May 1.	Full payment and satisfaction of any and all claims, right of action the state of Wisconsin has or ever has had against the Green Bay & Western R. R. Co. on account of license fees due and unpaid the State of Wisconsin.....	4,307 42
May 2.	Escheated estate of Louise Hickforth, rent from real estate	130 00
	Total	\$8,669 81

Civil Cases Disposed of.

CIVIL CASES DISPOSED OF.

PENALTY CASES.

State v. Illinois Central Railway Company.

Action for penalty. Importation of stock. Case dismissed Oct. 18, 1906, upon payment of minimum penalty and costs amounting to \$186.35.

State v. C. & N. W. Railway Company.

Action for penalty. Importation of stock without inspection. Dismissed on Oct. 2, 1906, upon payment of minimum penalty and disbursements amounting to \$105.35.

State v. C. & N. W. Railway Company.

Action for penalty. Importation of stock. Dismissed on Oct. 2, 1906, upon payment of minimum penalty and costs amounting to \$205.25.

State v. C. M. & St. P. Railway Company.

Action for penalty. Importation of stock. Dismissed January 8, 1907, upon payment of minimum penalty and costs amounting to \$51.90.

State v. C. M. & St. P. Railway Company.

Action for penalty. Importation of stock. Dismissed upon payment of minimum penalty and costs amounting to \$101.90.

State v. Wisconsin Central Railway Company.

Action for penalties for violations of speed limit law. Defendant appealed from a judgment in favor of the state impos-

Civil Cases Disposed of.

ing penalties amounting to \$600, with costs. Judgment affirmed by supreme court November 26, 1907.

State v. N. C. Evans.

Action for penalty for violation of the pharmacy law. Defendant appealed to the supreme court from a judgment in favor of the state imposing a penalty of \$100 and costs. Judgment affirmed Jan. 8th, 1907.

State v. Western Union Telegraph Company.

Action for penalty. Failure to file annual report. Dismissed March 18, 1908, upon payment of penalty and costs amounting to \$505.06.

MANDAMUS.

State ex rel. Francis E. McGovern v. Orrin T. Williams, Circuit Judge for Milwaukee County.

Action brought in supreme court to compel the vacating of an order sustaining a demurrer to an indictment. Peremptory writ denied by an equally divided court and proceedings dismissed.

State ex rel. A. W. Titel v. State Board of Dental Examiners of Wis.

Action brought to compel dental examiners to issue licenses to practice dentistry. Settled and dismissed on stipulation February 1, 1907.

State ex rel. Francis E. McGovern v. Orrin T. Williams, Circuit Judge of Milwaukee County.

Action begun in supreme court to compel respondent, as circuit judge, to re-instate and proceed with a criminal case erroneously dismissed. Peremptory writ issued May 8, 1908.

Civil Cases Disposed of.

State ex rel. Irving P. Leigh v. Andrew H. Dahl, as Treasurer of State of Wisconsin.

Action of mandamus to compel reinstatement of petitioner as an employe under civil service. Peremptory writ issued on the verdict of the jury Feb. 1, 1908. Case not appealed.

HABEAS CORPUS.

Servonitz v. State.

Action brought to test the constitutionality of an act regulating hawkers and peddlers. Judgment of trial court dismissing writ and remanding prisoner to custody affirmed by supreme court, October 15, 1907.

Orenstine v. Carey.

Proceedings involved the constitutionality of the usury act, chapter 278, laws 1905. Law sustained by the supreme court of Wisconsin. The case was taken to the supreme court of the United States by petitioner on writ of error. Writ dismissed February 25, 1907.

MISCELLANEOUS CASES.

State v. Herbert F. Jones.

Action to remove county judge of Oconto county from office for having accepted the office of justice of the peace. Judgment removing defendant from office was affirmed by supreme court, January 29, 1907.

State ex rel. Stengl et al. v. Cary, Superintendent of Public Instruction.

Certiorari. Action begun in supreme court to reverse decision of superintendent of public instruction in respect to the organization of a school district. Decision of superintendent reversed June 20, 1907.

Civil Cases Disposed of.

State v. Kewaunee, Green Bay & Western Railway Company.

Action brought to recover unpaid license fee. Case dismissed December 24, 1907, upon payment of fee and interest amounting to \$546.02.

H. L. Markham et al. v. City of Manitowoc.

Certiorari. Brought to review decision of superintendent of public instruction. Settled and dismissed on stipulation September 24, 1907.

In re Horicon Drainage District.

Proceedings for the organization of the Horicon drainage district. Appeal taken to the supreme court from an order of the circuit court of Dodge county affirming a preliminary report of the commissioners. This case involved the power of drainage districts to impair the navigability of public waters. The order appealed from was reversed by the supreme court and the proceedings ordered dismissed April 17, 1908. Application for a modification of the judgment pending.

State v. Milwaukee Electric Railway & Light Company et als.

Action to enforce the remedies afforded by section 3237, R. S., Wisconsin, and to restrain the exercise of a franchise. Proceedings ordered dismissed by the supreme court June 5, 1908, upon an appeal from an order denying the petition of the defendants to enjoin an adverse party examination of the defendants under 4096, R. S.

Minneapolis, St. Paul & Soo Ste. Marie Railway Co. v. Railroad Commission of Wisconsin.

Action brought to vacate an order of the railroad commission requiring the stopping of a train at Dwight station. Order sustained by circuit court of Dane county. Case appealed to the supreme court. Judgment of the circuit court affirmed June 5, 1908. This suit involved the constitutionality of the

Civil Cases Disposed of.

law creating the railroad commission. Also the extent of the jurisdiction of the commission and the power of the courts to review its decisions.

In the Matter of the Estate of Frederick Pabst, Deceased.

Appeal to the circuit of Milwaukee county from a decision of the county court of Milwaukee county fixing and determining the amount of the unpaid inheritance tax due the state from the estate of said deceased. Judgment appealed from was affirmed and the tax unpaid fixed at \$113,314.88, which has been paid under protest. In addition thereto the estate paid the sum of \$39,087.72 pending the litigation, under protest, which together with \$58,000.00, paid prior to the suit makes a total of \$210,402.60 paid to the state.

Sarah E. Allis et al. v. The Board of Regents of Normal Schools of State of Wisconsin.

Action to restrain the purchase of a site for the state normal school building in Milwaukee and for the specific performance of an alleged land contract. Demurrer filed to complaint. Sustained. Case not appealed.

John Bonnett v. Jos. E. Vallier, as Factory Inspector, et al.

Action to restrain the enforcement of the tenement house law. Demurrer filed to complaint. Overruled. Order sustained by supreme court on appeal. Law held unconstitutional.

Civil Cases Pending.

CIVIL CASES PENDING.

RAILROAD LICENSE FEE CASES.

- State v. Wisconsin Central Railway Company.
State v. St. Paul, Minneapolis & Omaha Railway Company.
State v. Chicago, Milwaukee & St. Paul Railway Company.
State v. Chicago & North Western Railway Company.
State v. Minneapolis, St. Paul & Sault Ste. Marie Railway
Company.

These actions were brought by the state, pursuant to an act of the legislature, for an accounting and the recovery of license fees alleged to be due the state from the several railway companies on the grounds that the companies have not made true statements of their gross earnings upon which the fee is computed. Demurrers were interposed by all of the defendants which were overruled by the trial court. The railway companies appealed to the supreme court where the cases against the C. M. & St. P., and C. & N. W. Railway companies were argued, the demurrers being there sustained as to all causes of action prior to Feb. 4, 1899. Answers have been filed by said companies attacking the constitutionality of the license fee statute upon the grounds that it imposes a burden upon interstate commerce. These answers contain counter-claims for the recovery of such portions of the receipts as were derived from interstate commerce. The counter-claim of the C. M. & St. P. Ry. Co. is for \$1,469,748.56, and that of the C. & N. W. Ry. Co. for \$1,589,980.69. The state has filed demurrers to these answers and counter-claims, which are set for argument Sept. 28, 1908.

Civil Cases Pending.

OTHER CASES PENDING.

State v. Wisconsin Telephone Company.

Action for penalty for discrimination in telephone rates. Defendant appealed to the supreme court from an order denying its motion to have private counsel assisting the attorney general excluded from the case. Appeal dismissed on state's motion.

State ex rel. L. M. Sturdevant, Attorney General, v. Pliny Norcross.

Action brought to abate a dam in Rock river. A demurrer to the complaint was sustained and the case appealed to the supreme court by which the demurrer was overruled.

E. J. Comstock v. John T. Boyle et al.

Ejectment for land sold by the state to defendant. Defense tendered to and assumed by the state. Judgment in favor of defendants. Plaintiff appealed to supreme court. Judgment reversed and case remanded for a new trial.

State v. City of Milwaukee.

Action to recover \$187,000 alleged to be due the state from the defendant city on account of criminal fines collected by the latter and not accounted for.

State ex rel. M. St. P. & S. Ste. M. Ry. Co. v. Railroad Commission of Wisconsin.

Mandamus to compel the railroad commission to issue a certificate to the railway company authorizing it to issue \$4,200,000 of its capital stock. Motion to quash alternative writ was denied by trial court. Case appealed to supreme court. This case involves the question as to whether an increase of the capital

Civil Cases Pending.

stock of a railroad corporation can be effected without an amendment to its articles of incorporation, and the further question as to whether a certificate of authority may be issued by the railroad commission before an amendment has been filed with the secretary of state and the fees due thereon paid.

State ex rel. Henry C. Duke v. Board of Regents of University of Wisconsin et al.

Mandamus to compel regents to grant petitioner a re-hearing and to re-instate him as a student in the university.

Western Union Telegraph Co. v. State.

Action to recover \$12,000 taxes paid to the state by plaintiff on an alleged over-valuation of its property.

State v. Columbia National Life Insurance Co.

Action to recover penalty for failure to file annual statement. This case involves the question as to whether a life insurance company having outstanding policies which were delivered in this state, while such company was licensed therein, is obliged to file the annual statements required by 1953n and 1954, R. S., and the further question as to whether such a company may revoke the power of attorney required of it as a condition precedent to its obtaining a license, upon withdrawing from the state while it has policies in force therein.

State v. Rock River Land Co. et als.

Action for injunction to restrain interference with dam at Hutisford lake.

State v. C. M. & St. P. Ry. Co.

Action to recover a penalty for a violation of the eight hour telegrapher's law. Case appealed to supreme court by defendant from a judgment of \$1,050 in favor of the state. This action was brought to test the constitutionality of the aforesaid law.

Civil Cases Pending.

C. M. & St. P. Railway Company v. Railroad Commission of Wisconsin.

Action to set aside an order of the railroad commission requiring car transfer facilities at Janesville.

Wisconsin Central Railway Company v. Railroad Commission of Wisconsin.

Action to set aside an order of the railroad commission requiring additional train service at Goodrich.

State ex rel. Jacob Ohlenforst v. J. D. Beck et al.

Action of mandamus to compel the issuing of a bakery license. Motion to quash alternative writ denied. Case appealed to the supreme court.

State of Wisconsin v. Henry A. Schmidt.

Action to annul a medical certificate of registration on the grounds of fraud. Complaint dismissed. Case appealed to supreme court.

Commissinoers of the Interstate Park of the Dalles of the St. Croix v. Jacob Bergen et al.

Condemnation proceedings. Pending in the circuit court of Polk county.

In the Matter of the Estate of Cyrus Lanyon.

Action to determine inheritance tax. Pending in circuit court of Iowa county.

State of Wisconsin v. St. Paul, Minneapolis & Sault Ste. Marie Ry. Co.

Action to recover a penalty for refusal of defendant to obey an order of the railroad commission in respect to station facilities at Catawba.

CRIMINAL CASES DISPOSED OF FROM JUNE 30, 1906, TO JUNE 30, 1908, IN SUPREME COURT.

Title of case.	County.	Offense.	How disposed of.
Hofer v. State	La Crosse	Fornication (Re-argued)	Reversed January 29, 1907.
Huebner v. State	Price	Murder	Affirmed March 19, 1907.
Lipscomb v. State	Milwaukee	Assault with intent to rob	Reversed December 4, 1906.
Topolewski v. State	Milwaukee	Larceny	Reversed December 4, 1906.
Niezorawski v. State	Milwaukee	Bribery	Affirmed March 19, 1907.
Clawson v. State	Brown	False pretenses	Reversed November 7, 1906.
Anderson v. State	Jackson	Murder	Affirmed December 13, 1907.
Kirkland v. State	Dunn	Bastardy	Affirmed February 19, 1907.
Till v. State	Eau Claire	Adultery	Affirmed May 21, 1907.
Norton v. State	Sheboygan	Forgery	Affirmed November 7, 1906.
Spencer v. State	Green Lake	Failure to support wife	Affirmed June 20, 1907.
Schultz, Frank F., v. State	Milwaukee	Threat to accuse of crime	Reversed January 8, 1908.
Murphy v. State	Milwaukee	Bribery	Affirmed April 9, 1907.
Stoddard v. State	Richland	Larceny of a horse	Affirmed June 20, 1907.
McCommins v. State	Jefferson	Unlawfully running an automobile	Affirmed May 21, 1907.
Menn v. State	Monroe	Bastardy	Reversed May 21, 1907.
Lam Yee v. State	Sheboygan	Rape	Affirmed June 20, 1907.
Gokey v. State	Milwaukee	False pretenses	Appeal dismissed by stipulation.
Zelinski v. State	Milwaukee	Forgery	Appeal dismissed by stipulation.
Johnson v. State	Price	Bastardy	Affirmed November 5, 1907.
Duthey v. State	Douglas	Murder	Reversed March 19, 1907.
Tarkowsky v. State	Milwaukee	Vagrancy	Appeal dismissed by stipulation.
Douglas v. State	Sauk	Bastardy	Affirmed February 18, 1908.
Davis v. State	Waukesha	False pretenses	Affirmed February 13, 1908.
Meyer & Nowack v. State	Jefferson	Violation of statute in respect to sale of oleomargarine.	Reversed January 8, 1908.

Criminal Cases Disposed of.

Dungan v. State	Milwaukee	Assault with intent to rape	Reversed March 10, 1908.
Schultz, Fred C., v. State	Milwaukee	Malfeasance in office	Reversed October 15, 1907.
State v. Goyge	Winnebago	Bastardy	Dismissed on motion of Attorney General.
Voight v. State	Ashland	Malfeasance in office	Affirmed January 8, 1908. (Note - Appeal has been taken in this case to U. S. Supreme Court.
Goodrich v. State	Milwaukee	Unlawful sale of cigarettes or little cigars.	Reversed October 15, 1907.
Montgomery v. State	Jackson (change of venue from Mon- roe.)	Mteanslaru(second appealh)	Affirmed June 5, 1908.
State v. Schultz, Frank F.	Milwaukee	Threat to accuse of crime (second ap- peal).	Reversed May 8, 1908.
Pollock v. State	Milwaukee	Manslaughter	Affirmed June 5, 1908.
Jennings v. State	Fond du Lac	Abandonment of wife	Reversed January 8, 1908.
Okershauser v. State	Milwaukee	Soliciting a bribe	Affirmed January 5, 1908.
Gillette et al. v. State	Kenosha	Robbery	Reversed May 8, 1908.
State v. Redmon (two cases)	Brown	Violation of statute in respect to closing upper berth in sleeping cars.	Act held unconstitutional on questions certified De- cember 13, 1907.
Egan v. State	Fond du Lac	Burglary	Affirmed June 5, 1908.
State v. Lloyd	Waushara	Encroachment on highway	Reversed November 26, 1907

Criminal Cases Disposed of.

Criminal Cases Pending.

CRIMINAL CASES PENDING IN SUPREME COURT, AUGUST, 1908, TERM.

Title of Case.	County.	Offense.
Dillon v. State.....	Racine.....	Murder in second degree.
Lovesee v. State.....	Clark.....	Adultery.
Milbrath v. State.....	Milwaukee.....	Embezzlement.
Weisenbach v. State.....	Chippewa.....	Assault with intent to murder.
State v. Morrin.....	Ashland.....	Setting fish nets contrary to law.
Reinhard et al. v. State.....	Milwaukee.....	Conspiring to obtain money, etc.
Miller v. State.....	Taylor.....	Murder in first degree.
Brown v. State.....	Milwaukee.....	Refusing and neglecting to file report of birth.
Kaposinski v. State.....	Marathon.....	Arson.
Guenther v. State.....	Juneau.....	Embezzlement.
Vogel v. State.....	Clark.....	Rape.
Goyke v. State.....	Winnebago.....	Bastardy.
Neale v. State.....	Marquette.....	Obstructing highway.
Blazio et al. v. State.....	Milwaukee.....	Assault.
Splinter v. State.....	Milwaukee.....	Selling adulterated milk.
IN U. S. SUPREME COURT.		
Voight v. State.....	Ashland.....	Malfeasance.

Loans from the Trust Funds.

LOANS FROM THE TRUST FUNDS.

Applications for loans from the Trust Funds of the state passed upon and approved by this department.

Dist. No. 3, Town of Holton, Marathon Co. Aug. 8, 1906.....	\$1,500
Dist. No. 5, Town of Holcombe, Cheppewa Co. Aug. 8, 1906....	400
Jt. Dists. No. Towns, Gilmanto and Modenz, Buffalo Co. Aug. 10, 1906	1,600
Jt. Dists. No. 1, Towns, Geneva, Linne, Lyons and City of Lake Genva, Walworth Co. Aug. 10, 1906.....	24,000
Dist. No. 2, Town of Gillette, Oconto Co. Aug. 10, 1906.....	900
Dist. No. 5, Town of Alban, Portage Co. Aug. 10, 1906.....	1,400
Jt. Dist. No. 2, Towns of Newchester & Easton, Adams Co. Aug. 10, 1906.....	700
Jt. Dist. No. 5, Town and village of New Holstein, Calumet Co. Aug. 10, 1906.....	5,000
Jt. Dist. No. 5, Towns Chetek, Doore, City of Chetek, Barron Co. Aug. 10, 1906.....	4,500
Dist. No. 2, Town of Cleveland, Marathon Co. Aug. 10, 1906....	600
Board of School Directors, Town of Hiles, Forest Co. (Special)	6,000
Dist. No. 1, Town of Cedar Grove, Sheboygan Co., Aug. 11, 1906	5,000
Dist. No. 5, Town of Marion, Waushara Co. Aug. 11, 1906.....	1,500
Jt. Dist. No. 5, Town of Mackford and village Markesan, Green Lake Co. Aug. 11, 1906.....	5,000
Dist. No. 1, Town of Minong, Washburn Co. Aug. 11, 1906....	2,400
Dist. No. 2, Town of Baileys' Harbor, Door Co. Aug. 11, 1906..	900
Jt. School Dist. No. 4, Town of Clayton, village of Soldier's Grove, Aug. Aug. 11, 1906.....	7,000
Dist. No. 1, village of Park Falls, Price Co. Aug. 11, 1906.....	10,000
Jt. School Dist. No. 1, Towns of Hixon and Howard and vil- lage of Owen, Clark Co. Aug. 11, 1906.....	6,000
School Dist. No. 7, Town of Maple Valley, Oconto Co. Sept. 29, 1906	1,500
School Dist. No. 4, Town of Jacksonport, Door Co. Sept. 29, 1906	450
Dist. No. 1, Town of Hansen, Wood Co., Sept. 29, 1906.....	1,800

Loans from the Trust Funds.

Dist. No. 1, Town of Isabelle, Pierce Co. Sept. 29, 1906.....	3,000
Dist. No. 1, Town of Chase, Oconto Co. Sept. 29, 1906.....	650
Village of Blanchardville, LaFayette Co. (special) Sept. 29, 1906	3,000
Jt. Dist. No. 3, Town and Village of Gillett, Oconto Co. Sept. 29, 1906	12,000
Dist. No. 5, Town of Leola, Adams Co. Oct. 2, 1906.....	1,250
Jt. Dist. No. 4, Town of Pine Valley and City of Neillsville, Clark Co.....	1,500
Dist. No. 2, Town of Hill, Price Co. Oct. 2, 1906.....	500
Dist. No. 2, Town of Withee, Clark Co. Oct. 2, 1906.....	400
Dist. No. 6, Town of Halsey, Marathon Co. Oct. 3, 1906.....	1,100
Dist. No. 5, Town of Byron, Monroe Co. Oct. 3, 1906.....	600
Dist. No. 9, Town of Beaver, Marinette Co. Oct. 3, 1906.....	800
Dist. No. 5, Town of Little Grant, Grant Co. Oct. 3, 1906.....	1,000
Dist. No. 7, Town of Ackley, Langlade Co. Oct. 3, 1906.....	1,200
Dist. No. 11, Town of Medford, Taylor Co. Oct. 24, 1906.....	1,200
Jt. Dist. No. 4, Towns of Lowville and Leeds, Columbia Co. Oct. 24, 1906.....	1,000
Jt. Dist. No. 6, Towns of Hay River and Sherman, Dunn Co. Oct. 24, 1906.....	700
Dist. No. 2, Town of Coon, Vernon Co. Oct. 24, 1906.....	800
Jt. Dist. No. 2, Towns of Johnson, Reitbrock, Halsey and Bern and vilage of Althens, Marathon Co. Oct. 24, 1906.....	9,900
Dist. No. 3, Town of Eau Blaine, Marathon Co. Oct. 24, 1906....	1,000
Dist. No. 1, Town of Dayton, Waupaca Co. Oct. 24, 1906.....	2,000
Dist. No. 3, Town of Clinton, Barron Co. Oct. 24, 1906.....	800
Town of Mt. Pleasant, Dist. No. 4, Racine Co. Oct. 24, 1906....	9,000
Dist. No. 4, Town of Bashaw, Washburn Co. Nov. 3, 1906.....	600
Dist. No. 2, Town of Chase, Oconto Co. Nov. 3, 1906.....	300
Dist. No. 9, Town of Wayne, Lafayette Co. Nov. 3, 1906.....	1,400
Dist. No. 6, Town of Cleveland, Marathon Co. Dec. 17, 1906....	800
Jt. Dist. No. 3, Town of Glendale, Village of Kendall, Monroe Co. Dec. 17, 1906.....	5,000
Board of Education, City of Eau Claire, Eau Claire Co. (Special loan) Dec. 17, 1906.....	10,000
Jt. Dist. No. 2, Town of Catawba and Kennan, Price Co. Dec. 17, 1906.....	2,000
Jt. Dist. No. 2, Towns of Ettrick and Gale, Trempealeau Co. Dec. 17, 1906.....	5,490
Jt. Dist. 2 and 4, Towns of Somerset and Star Prairie, St. Croix Co. Dec. 17, 1906.....	2,000
Town of Pine Lake, Oneida Co. (Special) Dec. 17, 1906.....	1,200
Jt. Dist. No. 1, Towns of Vaughn and Montreal, Iron Co. Dec. 17, 1906.....	10,000

Loans from the Trust Funds.

Dist. No. 13, Town of Bloomer, Chippewa Co. Dec. 17, 1906....	600
Board of School Directors, Town of Bayfield, Bayfield Co. (Special Loan) Jan. 3, 1907.....	6,000
Jt. Dist. No. 2, Towns of Milladore, Sherry, Eau Plaine and Carson, Portage Co. and Wood Co. Jan. 3, 1907.....	5,800
Jt. Dist. No. 4, Towns of Pepin and Frankfort, Pepin Co. Jan. 3, 1907	400
Dist. No. 3, Town of Amherst, Portage Co. Jan. 3, 1907.....	1,500
Dist. No. 1, Town of Balsam Lake, Polk Co. Jan. 3, 1907.....	1,700
Dist. No. 2, Town of Black Brook, Polk Co. Jan. 3, 1907.....	600
Jt. Dist. No. 2, Towns of Cicero and Maine, Outagamie Co. Jan. 3, 1907.....	350
Village of La Farge, Vernon Co. (Special loan) Jan. 4, 1907..	15,000
Dist. No. 1, Town of Rochester, Racine Co. Jan. 23, 1907.....	5,000
City of Oconto, Oconto Co. (Special fund) Jan. 29, 1907.....	25,000
Jt. Dist. No. 1, Towns of Brussels and Lincoln, Door and Ke- waunee Counties, Feb. 7, 1907.....	1,500
Jt. Dist. No. 11, Towns of Hancock and Deerfield, Waushara Co. Feb. 25, 1907.....	1,000
Dist. No. 3, Town of Bellevere, Brown Co. Feb. 26, 1907,....	2,500
Jt. Dist. No. 3, Town and Village of Maiden Rock, Pierce Co. Mar. 2, 1907.....	9,000
Dist. No. 1, Town of Lincoln, Kewaunee Co. Mar. 2, 1907.....	1,600
Dist. No. 1, Town of Grant, Shawano Co. Mar. 2, 1907.....	3,800
Dist. No. 11, Town of Atlanta, Rusk Co. Mar. 2, 1907.....	500
Dist. No. 4, Town of Woodland, Sauk Co. Mar. 2, 1907.....	1,000
Dist. No. 8, Town of Crystal Lake, Barron Co. Mar. 2, 1907....	800
Jt. Dist. No. 3, Towns of Potosi and Harrison, Grant Co. Mar. 2, 1907.....	500
Dist. No. 7, Town of Deer Creek, Outagamie Co. Mar. 2, 1907..	500
Dist. No. 1, Town of Brannan, Price Co. Mar. 2, 1907.....	1,750
Dist. No. 7, Town of Wood River, Burnett Co. Mar. 2, 1907....	700
Jt. Dist. No. 9, Town and Village of Hancock, Waushara Co. Mar. 5, 1907.....	12,000
Dist. No. 1, Town of Underhill, Oconto Co. Mar. 7, 1907.....	1,000
Town of Crandon, Forest Co. Mar. 11, 1907.....	22,500
Jt. Dist. No. 11, Towns of Arena and Yoming, Iowa Co. Mar. 11, 1907	600
Dist. No. 3, Town of Byron, Monroe Co. Mar. 11, 1907.....	2,250
County Board Eau Claire Co., Eau Claire Co. Mar. 18, 1907....	9,000
Dist. No. 7, Town of Jefferson, Vernon Co. Mar. 20, 1907.....	1,000
Town of Jacksonport, Door County, Mar. 21, 1907.....	1,325
Town of Catawba, Price Co. Mar. 30, 1907.....	600
Towns of Springbrook, Dunn and Red Cedar, Dunn Co. Apr. 3, 1907	800

Loans from the Trust Funds.

City of Elroy, Juneau Co. Apr. 18, 1907.....	10,000
Village of Winneconne, Winnebago Co. (Agri. School Bonds) Apr. 18, 1907.....	6,000
Town of Eureka, Polk County May 13, 1907.....	1,000
Village of Thorpe, Clark County, May 13, 1907.....	1,500
Town of Luxemburg, County of Kewaunee, May 13, 1907.....	4,000
Town of Weston, County of Dunn, May 21, 1907, Dist. No. 5....	1,000
Town of Clinton, County of Barron, May 21, 1907, Dist. No. 1..	1,000
Village of Westby, County of Vernon, May 21, 1907.....	2,000
Village of Bloomer, County of Chippewa, May 22, 1907.....	15,000
Dist. No. 4, Town of Cooperstown, County of Manitowoc, May 28, 1907.....	2,000
Dist. No. 2, Town of Frankfort. County of Marathon, June 7, 1907	1,000
Dist. No. 3, Town of Union, County of Door, June 7, 1907.....	800
Town of Navarmo, County of Shawano, June 7, 1907.....	1,500
Dist. No. 7, Towns of Big Bend and Stubbs, Rusk Co. June 17, 1907	800
Dist. No. 2, Town of Gilleette, Oconto Co. June 21, 1907.....	900
Dist. No. 4, Town of Eureka, County of Polk, June 21, 1907....	1,000
Dist. No. Towns of Vaughn and Montreal, Iowa Co. June 21, 1907	5,000
Dist. No. 2, Town of Albion, Jackson Co. July 23, 1907.....	1,000
Town of Pine Grove, Portage Co. July 23, 1907.....	1,150
Dist. No. 5, Town of Ludington, Eau Claire Co. July 23, 1907..	2,000
Dist. No. 6, Town of Loomington, Grant Co. July 23, 1907....	700
Dist. No. 1, Town of Gale and Village of Galesville, Trempealeau Co. July 23, 1907.....	25,000
Dist. No. 1, Town of Wiota, Lafayette Co. July 23, 1907.....	600
Dist. No. 1, Town of Oakfield, Fond du Lac Co. July 23, 1907..	4,800
Town of Emerson, Iron County, Aug. 3, 1907.....	1,200
Dist. No. 3, Town of Maiden Rock, Pierce Co. Aug. 3, 1907....	9,000
Dist. No. 1, Towns of Lincoln and Brussels, Counties of Ke- waunee and Door, Aug. 3, 1907.....	1,500
Dist. No. 1, Towns of Hoard, Hixon and Village of Owen, Clark Co. Aug. 6, 1907.....	4,000
Dist. No. 2, Town of Hill, Marathon Co. Aug. 6, 1907.....	1,200
Dist. No. 4, Town of Troy, Walworth Co. Aug. 6, 1907.....	3,000
Dist. No. 8, Town of Sheboygan Falls, Sheboygan Co. Aug. 6, 1907	1,000
Dist. No. 2, Town and Village of Lowell, Dodge Co. Aug. 6, 1907	1,200
Dist. No. 4, Village of East Milwaukee, Milwaukee Co. Aug. 6, 1907	18,000
Dist. No. 2, Town of Bashaw, Washburn Co. Aug. 6, 1907.....	400

Loans from the Trust Funds.

Dist. No. 4, Towns of Orange and Village of Camp Douglas, Juneau Co. Aug. 10, 1907.....	8,000
Dist. No. 1, Towns of Angelica and Maple Grove, Shawano County, Aug. 10, 1907.....	1,500
City of Black River Falls, Jackson Co. Aug. 12, 1907.....	10,000
Dist. No. 1, Town of Moundville, Marquette Co. Aug. 14, 1907..	1,600
Dist. No. 2, Town of Hawthorne, Douglas Co. Aug. 14, 1907....	1,000
Dist. No. 1, City of Tomah, Monroe Co. Aug. 14, 1907.....	10,000
Dist. No. 5, Town of Liberty, Grant Co. Aug. 15, 1907.....	1,100
Dist. No. 1, Town and Village of Hammond, St. Croix Co. Aug. 15, 1907.....	1,500
Village of Argyle, La Fayette Co. Aug. 16, 1907.....	3,440
Dist. No. 3, Town of Fennimore, Grant Co. Aug. 21, 1907.....	1,000
Jt. Dist. No. 1, Towns of Marathon, Cassel and Village of Marathon, Marathon Co. Aug. 27, 1907.....	8,000
Dist. No. 4, Town of Price, Langlade Co. Aug. 30, 1907.....	600
Dist. No. 1, Town of Highland, Douglas Co. Aug. 30, 1907.....	900
Dist. No. 2, Town of Rock Creek, Dunn Co. Aug. 30, 1907.....	700
Dist. No. 2, Town of Little Rivers, Oconto Co. Aug. 30, 1907....	1,000
Village of Viola, Richland Co. Sept. 14, 1907.....	9,000
Dist. No. 10, Towns of Wyalusing and Patch Grove, Grant Co. Sept. 14, 1907.....	1,000
Dist. No. 9, Towns of Pine Grove and Grant, Portage Co., Sept. 14, 1907.....	850
Dist. No. 4, Town of Hill, Price Co. Sept. 14, 1907.....	600
Dist. No. 5, Town of Forest, St. Croix Co. Sept. 14, 1907.....	800
Dist. No. 3, Town of Little Wolf, Waupaca Co. Sept. 14, 1907...	1,000
Dist. No. 4, Town of Mt. Pleasant, Racine Co. Sept. 14, 1907..	1,700
Dist. No. 5, Town of Lancaster, Grant Co. Sept. 14, 1907.....	1,400
Dist. No. 7, Town of Chase, Oconto Co. Sept. 14, 1907.....	700
Dist. No. 4, Towns of Seneca, Hansen and Cranmoor, Wood Co. Sept. 14, 1907.....	600
Dist. No. 6, Town of Sheboygan, Sheboygan Co. Sept. 14, 1907..	1,500
Dist. No. 6, Town of Daniels, Burnett Co. Sept. 14, 1907.....	500
Dist. No. 2, Town of Cedarburg, Ozaukee Co. Sept. 14, 1907....	25,000
Dist. No. 6, Town of Sumner, Trempealeau Co. Sept. 14, 1907..	600
Dist. No. 4, Town of Springbrook, Washburn Co. Sept. 23, 1907	1,300
Town of Enterprise, Oneida County, Sept. 25, 1907.....	4,000
Dist. No. 2, Town of Colona, Waushara Co. Sept. 25, 1907.....	8,400
Town of State Line, Vilas Co. Oct. 7, 1907.....	1,500
Dist. No. 3, Town of Springbrook, Washburn Co. Nov. 9, 1907	1,000
Jt. Dist. No. 2, Town and Village of Spring Green, Sauk Co. Nov. 9, 1907.....	15,000
Dist. No. 4, Town of Price, Langlade Co. Nov. 9, 1907.....	600

Loans from the Trust Funds.

Dist. No. 2, Towns of Brillion, Rantoul and Village of Brillion, Calumet Co. Nov. 15, 1907.....	12,000
Dist. No. 7, Town of Brooklyn, Washburn Co. Nov. 15, 1907....	600
Village of Iola, Waupaca Co. Nov. 15, 1907.....	2,200
Dist. No. 6, Town of Colburn, Adams Co. Nov. 15, 1907.....	700
Dist. No. 1, Towns of Port Edwards and Cranmoor, Wood Co. Nov. 15, 1907.....	700
Dist. No. 7, Town of Rome, Adams Co. Nov. 15, 1907.....	300
Town and Village Theresa, Dodge Co. Nov. 15, 1907.....	1,200
Dist. No. 2, Town of Stanford, Barron Co. Nov. 22, 1907.....	600
Dist. No. 2, Town of Rock Elm, Pierce Co. Nov. 22, 1907.....	1,000
Dist. No. 5, Town of Strickland, Rusk Co. Nov. 22, 1907.....	800
Dist. No. 18, Town of Clayton, Crawford Co. Nov. 27, 1907....	800
Dist. No. 6, Town of Clear Lake, Eau Claire Co. Nov. 25, 1907..	600
Dist. No. 5, Town of Prairie Farm, Barron Co. Dec. 12, 1907....	2,000
Dist. No. 1, Town of Springfield, St. Croix Co. Dec. 12, 1907....	3,000
Dist. No. 1, Town of Benton, La Fayette Co. Dec. 12, 1907....	20,000
City of Menomonie, Dunn Co. Dec. 19, 1907.....	30,000
Dist. No. 2, Town of Price, Langlade Co. Dec. 23, 1907.....	3,000
Dist. No. 2, Town of Price, Langlade Co. Dec. 23, 1907.....	1,000
Jt. Dist. No. 5, Towns of Unity and Sumner, Trempealeau Co. Dec. 23, 1907.....	500
Dist. No. 6, Town of Stinelt, Washburn Co. Dec. 26, 1907....	900
Dist. No. 4, Town of Dalles, Barron Co. Dec. 26, 1907.....	700
Jt. Dist. No. 4, Towns of Thorp and Withee, Clark Co. Dec. 26, 1907	700
Dist. No. 3, Town of Eau Pleine, Marathon Co. Jan. 18, 1908..	500
Dist. No. 2, Town of Suamico, Brown Co. Jan. 18, 1908.....	1,200
Dist. No. 4, Town of Daniels, Burnett Co. Jan. 18, 1908.....	400
Jt. Dist. No. 1, Town and Village of Spooner, Washburn Co. Jan. 18, 1908.....	3,000
County of Washburn, Jan. 18, 1908.....	13,000
Dist. No. 3, Town of Brussels, Door Co. Jan. 18, 1908.....	2,800
Dist. No. 2, Town of Rib Falls, Marathon Co. Jan. 18, 1908....	1,200
Dist. No. 6, Town of Franklin, Jackson Co. Jan. 18, 1908.....	1,200
Dist. No. 2, Town of Springdale, Dane Co. Jan. 22, 1908.....	1,800
County of Dane, Feb. 3, 1908.....	25,000
Dist. No. 6, Town of Ackley, Langlade Co. Feb. 17, 1908.....	800
Jt. Dist. 2, Towns of Arpin and Hansen, Wood Co. Feb. 17, 1908	1,000
Jt. Dist. No. 3, Towns of Morrie and Ringle, Marathon Co. Feb. 17, 1908.....	1,000
Dist. No. 1, Town of Browning, Taylor Co. Feb. 17, 1908.....	1,000
Dist. No. 7, Town of Minong, Washburn Co. Feb. 17, 1908....	400
City of Madison, Dane Co. Feb. 17, 1908.....	25,000

Loans from the Trust Funds.

Dist. No. 4, Town of Garfield, Polk Co. Feb. 17, 1908.....	300
Village of Loyal, Clark Co. Feb. 22, 1908.....	17,000
Dist. No. 1, City of New Lisbon and Towns of Lisbon, Clear field, Feb. 22, 1908.....	9,000
City of Whitewater, Walworth Co. Mar. 5, 1908.....	3,000
City of Whitewater, Walworth Co. Mar. 5, 1908.....	27,000
Jt. Dist. No. 3, Towns of Hillsboro, Greenwood and Village of Hillsboro, Mar. 5, 1908.....	2,400
Dist. No. 1, Town and Village of Neshkoro, Marquette Co. Mar. 5, 1908.....	5,400
Dist. No. 4, Town of Reitbrock, Marathon Co. Mar. 5, 1908....	990
Dist. No. 6, Town of Belle Plaine, Shawano Co. Mar. 16, 1908..	1,000
Village of De Forest, Dane Co. Mar. 16, 1908.....	10,000
Town of Solon Springs, Douglas Co. Mar. 17, 1908.....	3,000
District No. 4, Town of Ainsworth, Langlade Co. Mar. 24, 1908	150
Jt. Dist. No. 1, Towns of Maple Grove, Brillion and Village of Brillion, Calumet Co. Mar. 24, 1908.....	1,500
Jt. Dist. No. 5, Towns of Salem, El Paso, Rock Elm and Union, Pierce Co. Mar. 24, 1908.....	2,000
Village of Blanchardville, La Fayette Co. Mar. 24, 1908.....	3,000
Village of Blanchardville, La Fayette Co. Mar. 24, 1908.....	4,000
Dist. No. 2, Town of Casco, Kewaunee Co. Mar. 26, 1908.....	3,000
Dist. No. 4, Town of Port Edwards, Wood Co. Mar. 26, 1908....	700
Dist. No. 5, Town of Ainsworth, Langlade Co. Mar. 26, 1908....	1,500
Dist. No. 2, Town of Holcombe, Chippewa Co. Mar. 26, 1908....	2,150
Dist. No. 1, City of Tomah, Monroe Co. Mar. 31, 1908.....	2,500
Town of Rolling, Langlade Co. Mar. 31, 1908.....	2,000
Town of Casey, Washburn Co. Apr. 8, 1908.....	1,500
Dist. No. 6, Town of Albany, Pepin Co. Apr. 8, 1908.....	1,100
Dist. No. 1, Town of Pesk, Langlade Co. Apr. 15, 1908.....	1,000
Dist. No. 11, Town of Madison, Dane Co. Apr. 15, 1908.....	10,600
Dist. No. 1, Town of Isabelle, Pierce Co. Apr. 15, 1908.....	1,200
Dist. No. 5, Town of Granville, Milwaukee Co. Apr. 15, 1908..	2,000
Jt. Dist. 2, Towns of Princeton, St. Marie, and Village of Princeton, Green Lake Co. Apr. 15, 1908.....	5,000
Dist. No. 1, Town of Seymour, Outagamie Co. Apr. 15, 1908....	3,264 90
City of Sturgeon Bay, Door Co. Apr. 15, 1908.....	15,000
Board of School Directors, Town of Monico, Oneida County, May 6, 1908.....	3,500
Dist. No. 5, Town of El Paso, Pierce Co. May 6, 1908.....	1,100
Dist. No. 6, Town of Ettrick, Trempealeau Co. May 13, 1908....	1,000
Dist. 6, Town of Emerald, St. Croix Co. May 13, 1908.....	300
Town of Elton, Langlade Co. May 13, 1908.....	4,500
Village of Cashton, Monroe Co. May 13, 1908.....	15,000

Loans from the Trust Funds.

Dist. No. 10, Town of Platteville, Grant Co. May 25, 1908....	800
Town of Marshall, Rusk Co. May 26, 1908.....	4,500
Town of Emerson, Iron Co. May 29, 1908.....	1,200
Jt. Dist. 6, Towns of Bergen and Day, Marathon Co. June 5, 1908	700
Jt. Dist. No. 9, Towns of Kickapoo and Liberty, Vernon Co., Forest and Village of Viola, Richland Co. June 11, 1908..	7,000

Inheritance Tax Matters.

INHERITANCE TAX MATTERS.

Inheritance tax matters which have received attention from this department.

Estate.	Situs.
<i>In re</i> Gunsten Tollefson.....	Waupaca county.
“ Thomas Ellwood.....	Iowa county.
“ Maria Louis Philippi.....	Jefferson county.
“ James A. Kirk.....	Waukesha county.
“ Helena Alshuler.....	Racine county.
“ Mary Dewey.....	Milwaukee county.
“ Adam Grede.....	Milwaukee county.
“ Theodore Ziegler.....	Milwaukee county.
“ Conrad Mebus.....	Milwaukee county.
“ Barbara Drexel.....	Milwaukee county.
“ Maria Fauerbach.....	Dane county.
“ Benjamin Halter.....	Sheboygan county.
“ Edward Smith.....	Racine county.
“ Henry Freber.....	Dodge county.
“ Michael Mirsch.....	Dodge county.
“ Philip Hayden.....	Milwaukee county.
“ Gertrude Goodrich.....	Milwaukee county.
“ Frank A. Abendroth.....	Waukesha county.
“ Mary E. Gray.....	Grant county.
“ John Wierans.....	Rock county.
“ Sarah T. McMillen.....	Winnebago county.
“ William Marshall.....	Green Lake county.
“ Martin Stanton.....	Jefferson county.
“ Frank A. Cady.....	Wood county.
“ Charles Rosin.....	Milwaukee county.
“ John H. O’Connot.....	Milwaukee county.
“ Wilhelm Hauer.....	Milwaukee county.
“ Theodore Plathner.....	Milwaukee county.
“ Ingebor Gunderson.....	Brown county.

Inheritance Tax Matters.

	Estate.	Situs.
<i>In re</i>	High Sloan.....	Columbia county.
"	Jacob H. Clark.....	La Crosse county.
"	Philip M. Haag.....	Sheboygan county.
"	Julius Klanser.....	Milwaukee county.
"	Michael Seemiller.....	Milwaukee county.
"	Herman Vogt.....	Milwaukee county.
"	Franz E. Bader.....	Milwaukee county.
"	Lucy M. Houghton.....	Milwaukee county.
"	Anne Edmond Innes.....	Milwaukee county.
"	Winnifred Clara Stevens.....	Milwaukee county.
"	George F. Weis.....	Milwaukee county.
"	Joseph Fixter.....	Milwaukee county.
"	Alic H. Esbenshade.....	Milwaukee county.
"	Christina Walterbach.....	Milwaukee county.
"	Johanna M. Vebber.....	Milwaukee county.
"	Jacob Litt.....	Milwaukee county.
"	Milan L. Harmon.....	Milwaukee county.
"	Peter Watry.....	Milwaukee county.
"	William P. Hewitt.....	Winnebago county.
"	Celacton Bassett.....	Rock county.
"	Patrick B. Leahy.....	Rock county.
"	Caroline Amelia Stoesser.....	Sheboygan county.
"	Benjamin Halter.....	Sheboygan county.
"	Lilla Sarah Ann Bennett.....	Marinette county.
"	Richard Ford.....	Dodge county.
"	Angellett Morse.....	Rock county.
"	Karu Haavrud.....	Dane county.
"	Jacob Bilse.....	Dane county.
"	George F. Noble.....	Columbia county.
"	Janet Ford.....	Dane county.
"	Nancy Cable.....	Green Lake county.
"	Lydia Naomi Rogers.....	Green Lake county.
"	Patrick W. Harne.....	Washington county.
"	William H. Brandt.....	Barron county.
"	Peter Connolly.....	Green Lake county.
"	Nicholas Schmidt.....	Outagamie county.
"	Evan Townsend.....	Waupaca county.
"	Michael Peters.....	Washington county.
"	Anna L. McKenney.....	Rock county.
"	H. R. Fehland.....	Lincoln county.
"	Edith L. Blair.....	Waukesha county.
"	Jacob Schmidt.....	Washington county.
"	Frank Whipple.....	Waupaca county.

Inheritance Tax Matters.

	Estate.	Situs.
<i>In re</i>	George Wolfe.....	Sheboygan county.
"	John Rohwer.....	Sheboygan county.
"	Maria W. Bennett.....	Rock county.
"	Evaline I. Fales.....	Dane county.
"	Lenora Schafer.....	Outagamie county.
"	Anton Kocher.....	Calumet county.
"	Harold Galpin.....	Outagamie county.
"	Alfred Ames.....	Dodge county.
"	James Solon.....	Dodge county.
"	F. J. Meyers.....	Kenosha county.
"	James L. Reeve.....	Outagamie county.
"	Ryer H. Randall.....	Outagamie county.
"	James Wedlake.....	Iowa county.
"	George Resnich.....	Manitowoc county.
"	George E. Bryant.....	Dane county.
"	Syrena S. Haseley.....	Clark county.
"	Stephen Bertler.....	Manitowoc county.
"	John Schneider.....	Winnebago county.
"	Hiram T. Baker.....	Green Lake county.
"	Herman Heinecke.....	Sheboygan county.
"	Milo B. Wyman.....	Eau Claire county.
"	Soren Peder Hansen.....	Dunn county.
"	Joseph H. Austin.....	Sheboygan county.
"	Henry C. Goetsch.....	Waukesha county.
"	Emelie Knorr.....	Sheboygan county.
"	William F. Kauzenbach.....	Dane county.
"	Julia Keek.....	Waukesha county.
"	Maryette Loveless.....	Clark county.
"	August Gerfin.....	Dodge county.
"	Ellen B. Kerns.....	Clark county.
"	Almond Brownell.....	Grant county.
"	Samuel L. Spoon.....	Rock county.
"	John Darling.....	Waukesha county.
"	Sarah M. Lowther.....	Milwaukee county.
"	Jacob Silbernagel, Sr.....	Sheboygan county.
"	Hugh Boyd.....	Chippewa county.
"	Wm. H. Williams.....	Waukesha county.
"	Fredericke Dasse.....	Milwaukee county.
"	August Jeske.....	Outagamie county.
"	Mary Ellen Foster.....	Waukesha county.
"	Henry E. Allington.....	Waupaca county.
"	Mary Fitzgerald.....	Winnebago county.
"	Ellen Egan.....	Milwaukee county.

Inheritance Tax Matters.

Estate.	Situs.
<i>In re</i> James H. Moore.....	Vernon county.
“ Nancy Fitzgerald.....	Marathon county.
“ Carl M. E. Mueller.....	Brown county.
“ Ora D. Sabin.....	Rock county.
“ Israel McKenney.....	Green Lake county.
“ Elizabeth Bowman.....	Waupaca county.
“ Amelia Graefe.....	Milwaukee county.
“ James Ducat.....	Milwaukee county.
“ George S. Elliott.....	Milwaukee county.
“ Elizabeth Brahm.....	Milwaukee county.
“ Cornelius Johnson.....	Milwaukee county.
“ Benjamin Painter.....	Milwaukee county.
“ Margaret Jane Willis.....	Milwaukee county.
“ Emma E. Borrow.....	Milwaukee county.
“ Abraham Gold.....	Milwaukee county.
“ Katherine Ellenbecker.....	Milwaukee county.
“ Jacob C. Best.....	Milwaukee county.
“ Robert Hayer.....	Milwaukee county.
“ August Kress.....	Milwaukee county.
“ Louisa Blatz.....	Milwaukee county.
“ William L. Conley.....	Milwaukee county.
“ Frederick Bovee.....	Calumet county.
“ John Dalton.....	Vernon county.
“ Frank Bunzel.....	Sheboygan county.
“ David Wilkinson.....	Grant county.
“ Ethan L. Burdick.....	Rock county.
“ Ernest G. Miller.....	Iowa county.
“ Ann Eliza Rounds.....	Winnebago county.
“ Mary F. Newton.....	Eau Claire county.
“ Fredricke Gehrke.....	Milwaukee county.
“ Dora Goetz.....	Milwaukee county.
“ Rudolph Diederich Reinbold.....	Milwaukee county.
“ Wilhelm Hafemeister.....	Milwaukee county.
“ George A. Parker.....	Milwaukee county.
“ Wilhelmine Mebs.....	Milwaukee county.
“ John Charles Ulrich Reinbold.....	Milwaukee county.
“ Henry Dagenhardt.....	Monroe county.
“ Christolph Schneider.....	Winnebago county.
“ Ann Stewart.....	Waukesha county.
“ Ferdinand Marvin.....	Green Lake county.
“ Nelson Allen.....	Winnebago county.
“ Arcus Calkin.....	Grant county.
“ Carl Schemrud.....	Green Lake county.

Inheritance Tax Matters.

	Estate.	Situs.
<i>In re</i>	Judson A. Roundy.....	Milwaukee county.
"	Andrew Simonson.....	Racine county.
"	John Tierney.....	Dane county.
"	William Weaver.....	Waukesha county.
"	James Walsh.....	Waukesha county.
"	Peter Mogland.....	Brown county.
"	Olia C. Ramstad.....	Trempealeau county.
"	Henry Ahrens.....	Milwaukee county.
"	Herbert C. Grey.....	Milwaukee county.
"	Henry Peters.....	Dane county.
"	Adam Mutze.....	Brown county.
"	Leonard O. Bullock.....	Racine county.
"	Louisa Wostenberg.....	Dane county.
"	Martin J. Hermans.....	Racine county.
"	Steven E. Smith.....	Eau Claire county.
"	S. C. Brooks.....	Eau Claire county.
"	Emma Voss.....	Washington county.
"	James Delaney.....	Wood county.
"	B. F. Watson.....	Lafayette county.
"	Michael Gillen.....	St. Croix county.
"	Elizabeth Trenkamp.....	Milwaukee county.
"	Fred Finke.....	Green Lake county.
"	Caroline B. Watkins.....	Milwaukee county.
"	Augusta Rutz.....	Milwaukee county.
"	Gertrude Friedericks.....	Milwaukee county.
"	Bertha Riebe.....	Milwaukee county.
"	Wm. Irvin.....	Dunn county.
"	Thomas J. Bristol.....	Ashland county.
"	Lucy Pattison.....	Milwaukee county.
"	Fritz Mors.....	Milwaukee county.
"	Wm. H. McLea.....	Milwaukee county.
"	James O'Donnell.....	Milwaukee county.
"	Joseph Barth.....	Milwaukee county.
"	O. D. Bjorquist.....	Milwaukee county.
"	Friedrich Meyer.....	Milwaukee county.
"	George W. Marlin.....	Milwaukee county.
"	Bertha Kuske.....	Milwaukee county.
"	Earl Chapin.....	Milwaukee county.
"	Ella Pittelkow.....	Milwaukee county.
"	Christolph Bremeske.....	Milwaukee county.
"	Christiana Liefert.....	Milwaukee county.
"	Sarah Blaisdall.....	Rock county.
"	Cornelia R. Webb.....	Rock county.

Inheritance Tax Matters.

	Estate.	Situs.
<i>In re</i>	Albert Biemke.....	Brown county.
"	William R. Tate.....	Racine county.
"	Conrad Althens.....	Marathon county.
"	George Daubner, Sr.....	Waukesha county.
"	Thomas Laundry.....	Eau Claire county.
"	Ellen Bonney.....	Waukesha county.
"	Anne Mcgarvey.....	Sheboygan county.
"	James B. Goodman.....	Marinette county.
"	David Taylor.....	Grant county.
"	Selma M. Vold.....	Pierce county.
"	James McGinn.....	Winnebago county.
"	Thomas Gallagher.....	Iowa county.
"	Gabriel Kleiber.....	Green Lake county.
"	Mary P. Proctor.....	Winnebago county.
"	Gotfried Bierke.....	Green Bay county.
"	Effie M. Brink.....	Rock county.
"	Robert Reidel.....	Clark county.
"	Henry Zinn.....	Winnebago county.
"	John W. Himebaugh.....	Winnebago county.
"	James Davison.....	Dodge county.
"	Christine Rohm.....	Eau Claire county.
"	Stephen Phillips.....	Waupaca county.
"	Jane Henry.....	Trempealeau county.
"	Alsworth Ford.....	Green Lake county.
"	Nathaniel O. Logan.....	Eau Claire county.
"	Henry Wiehm.....	Sheboygan county.
"	John Wiener.....	Milwaukee county.
"	Mary Haferty.....	Milwaukee county.
"	Ernest Krembs.....	Milwaukee county.
"	Maria Shrig.....	Milwaukee county.
"	William Caulter.....	Milwaukee county.
"	William M. H. Ross.....	Milwaukee county.
"	Carl Blankenburg.....	Milwaukee county.
"	Ann D. White.....	Douglas county.
"	Dudley Curtis.....	Winnebago county.
"	Mankin Friederick.....	Dodge county.
"	Caroline S. Leavitt.....	Rock county.
"	Alexander C. Rait.....	Waupaca county.
"	Halvor Hauge.....	Dane county.
"	Thomas Nicholas.....	Dane county.
"	Samuel B. W. Brawen.....	Dane county.
"	John R. Rowlands.....	Columbia county.
"	Mathias Buemler.....	Sheboygan county.
"	Darius Eastman.....	Lafayette county.

Inheritance Tax Matters.

	Estate.	Situs.
<i>In re</i>	Richard E. Gittens.....	Winnebago county.
"	Mary Jane Tierney.....	Dane county.
"	Wallace S. Brown.....	Rock county.
"	F. W. Kickbusch.....	Marathon county.
"	James S. Hird.....	Lafayette county.
"	Anton Rimpler.....	Green Lake county.
"	Briget Maher.....	Winnebago county.
"	Catherine Peters.....	Dodge county.
"	Frederick Gandrey.....	Milwaukee county.
"	John W. Byrne.....	Grant county.
"	Marcus Wintzel.....	St. Croix county.
"	Maren Knutson.....	Dunn county.
"	William Stutzman.....	Winnebago county.
"	Horace L. Haylett.....	Waukesha county.
"	Herman Bellack.....	Jefferson county.
"	Halvor N. Peterson.....	Racine county.
"	Edward Roehr.....	Milwaukee county.
"	August Kreiger.....	Milwaukee county.
"	Johanna Theis.....	Milwaukee county.
"	Deville H. Hubbard.....	Douglas county.
"	Jennie M. Larrabee.....	Winnebago county.
"	J. W. Etscheid.....	Dodge county.
"	John Lynch.....	Crawford county.
"	Earl Chapin.....	Milwaukee county.
"	N. C. Earl.....	Buffalo county.
"	Anna Vohl.....	Milwaukee county.
"	Wm. E. Smith.....	Eau Claire county.
"	Mary D. Green.....	Green Lake county.
"	Aaron Myers.....	Dane county.
"	Samuel Mills.....	Vernon county.
"	John Beres.....	Racine county.
"	Frederick Glasenapp.....	Winnebago county.
"	Sarah J. Ellsworth.....	Winnebago county.
"	Michael F. Groose.....	Dodge county.
"	James Claud.....	Rock county.
"	George Schweickhart.....	Milwaukee county.
"	M. P. Webb.....	Dodge county.
"	Leander L. Gridley.....	Milwaukee county.
"	Henry Wheeler.....	Sheboygan county.
"	Jane A. Letson.....	Monroe county.
"	A. F. Allen.....	Buffalo county.
"	Anette E. Dutcher.....	Milwaukee county.
"	Lewis Merrick.....	Milwaukee county.
"	Adelaide Peterson.....	Milwaukee county.

Inheritance Tax Matters.

	Estate.	Situs.
<i>In re</i>	Dora Lepplas.....	Outagamie county.
"	Mary Quinn.....	Rock county.
"	Anne Marie Geiger.....	Winnebago county.
"	Krezensia Lutz.....	Winnebago county.
"	Griffith C. Griffith.....	Winnebago county.
"	John Slemhardt.....	Dodge county.
"	John Davey.....	Green Lake county.
"	Ann Williams.....	Green Lake county.
"	A. D. Bowman.....	Columbia county.
"	Frank Shema.....	Vernon county.
"	Jessie C. Rieder.....	Dane county.
"	Wm. Rosers.....	Rock county.
"	Crescentia Jesse.....	Dunn county.
"	John Katterhagen.....	Racine county.
"	Frank Duffy.....	St. Croix county.
"	Edward E. Steele.....	Monroe county.
"	John B. Hannon.....	Brown county.
"	Jennie C. Rogers.....	Rock county.
"	Theresa Meggers.....	Sheboygan county.
"	Griffith C. Griffith.....	Winnebago county.
"	Mathew Hayes.....	Milwaukee county.
"	Marcia M. Newman.....	Racine county.
"	Thomas S. Symons.....	Grant county.
"	Edwin F. Larkham.....	Dunn county.
"	Caspar Winteler.....	Winnebago county.
"	Mary Higgins.....	Dane county.
"	Calvin P. Baldwin.....	Waupaca county.
"	Ernest Tantz.....	Grant county.
"	Theresa Rosenmeier.....	Dodge county.
"	Margaret Ehrlinger.....	Rock county.
"	Ludwig Grams.....	Marquette county.
"	Jay E. Wescott.....	Dane county.
"	David Parish.....	Waupaca county.
"	W. C. Leppla.....	Outagamie county.
"	Robert Shoknecht.....	Milwaukee county.
"	Ida Bartel.....	Milwaukee county.
"	Wm. M. Home.....	Milwaukee county.
"	John Wussow.....	Milwaukee county.
"	Joseph Phillips.....	Milwaukee county.
"	Eva Volkert.....	Milwaukee county.
"	Anthony C. Ewens, Jr.....	Milwaukee county.
"	Ellen J. Atkins.....	Milwaukee county.
"	James G. Hughes.....	Milwaukee county.
"	Martin A. Warras.....	Milwaukee county.

Inheritance Tax Matters.

	Estate.	Situs.
<i>In re</i>	Syvert Olson.....	Milwaukee county.
"	William E. Cramer.....	Milwaukee county.
"	Alvine Theodore Jaekel.....	Milwaukee county.
"	Kjerstie Tfeutland.....	Iowa county.
"	Carl J. Telgenhauer.....	Racine county.
"	Daniel O'Connell.....	Chippewa county.
"	Henrietta S. McWethy.....	Portage county.
"	Patrick Lynch.....	Chippewa county.
"	Ludentia E. Burgess.....	Green Lake county.
"	Catherine Hogan.....	Dane county.
"	Mary Conaut.....	Lincoln county.
"	Nathaniel E. Grant.....	Brown county.
"	Geo. F. Baldwin.....	Rock county.
"	Louisa L. Nason.....	Douglas county.
"	Carston F. Harbers.....	Grant county.
"	Geshke Margaretta Harbers.....	Grant county.
"	Duncan J. Drummond.....	Eau Claire county.
"	Robert S. Rolson.....	Pierce county.
"	Andrew Kauth.....	Douglas county.
"	Bernard Curtis.....	Racine county.
"	Edward J. Cockerill.....	Green Lake.
"	James Wedlake.....	Iowa county.
"	Peter Wendt.....	Iowa county.
"	Katharina Griebing.....	Milwaukee county.
"	Ferdinand Hankwitz.....	Lincoln county.
"	James O'Donnell.....	Milwaukee county.
"	Lucy Pattison.....	Milwaukee county.
"	A. C. Lebell.....	Milwaukee county.
"	Ella Pittelkow.....	Milwaukee county.
"	Christoph Bremcke.....	Milwaukee county.
"	William H. McLea.....	Milwaukee county.
"	Geo. W. Marling.....	Milwaukee county.
"	Bertha Kushke.....	Milwaukee county.
"	Earl Chapin.....	Milwaukee county.
"	Joseph Barth.....	Milwaukee county.
"	O. D. Bjorkquist.....	Milwaukee county.
"	Friederich Meyer.....	Milwaukee county.
"	Neils Peterson Satrang.....	Rock county.
"	Charlotte Kuestermann.....	Milwaukee county.
"	Karl Hofheinz.....	Milwaukee county.
"	Henry Capaire.....	Milwaukee county.
"	Emma Meyers.....	Milwaukee county.
"	Johann Lorenz.....	Milwaukee county.
"	Julia Eisler.....	Milwaukee county.

Inheritance Tax Matters.

	Estate.	Situs.
<i>In re</i>	Matilda W. Rice	
"	Gregory Hurson	
"	Wm. Irvin	Dunn county.
"	Gertrude Fredericks	Milwaukee county.
"	John C. Thiele	Milwaukee county.
"	John H. Kearney	Milwaukee county.
"	Johannes Anderson	Pierce county.
"	Elizabeth Arneson	Pierce county.
"	Maud J. Kennelly	Milwaukee county.
"	Henry J. Ramsey	Milwaukee county.
"	Julia Anderson	Milwaukee county.
"	Helena Sasse	Milwaukee county.
"	Florentine M. Heintz	Milwaukee county.
"	Ella F. Morse	Milwaukee county.
"	Katie Meibolm	Milwaukee county.
"	Herman Nunnemacher	Milwaukee county.
"	Gretchen Kindemann	Milwaukee county.
"	Johanna Koerner	Milwaukee county.
"	John Giesfeldt	Milwaukee county.
"	Anna Streiff	Milwaukee county.
"	Johanna Knudsen	Milwaukee county.
"	Henrietta Koch	Milwaukee county.
"	Paul Wunderle	Milwaukee county.
"	Adolph Pietsch	Milwaukee county.
"	Wm. Mariner	Milwaukee county.
"	August H. Koch	Milwaukee county.
"	Henry Corbin	Rock county.
"	Wm. J. McNee	Rock county.
"	Hans Troften	Rock county.
"	Louisa A. Goll	Milwaukee county.
"	Louisa Debes	Milwaukee county.
"	Alexander Oppen	Milwaukee county.
"	Friedericke Oelke	Milwaukee county.
"	Andrew Brereton	Milwaukee county.
"	Friederich Behling	Milwaukee county.
"	Carl Manz	Milwaukee county.
"	William H. Meyer	Milwaukee county.
"	Herman Off, Jr.	Milwaukee county.
"	James A. Jeffers	Eau Claire county.
"	E. H. Playter	Eau Claire county.
"	Edward C. Cramer.....	Milwaukee county.
"	Loa Kennan	Milwaukee county.
"	Sophie Heiden	Milwaukee county.
"	Julia R. McCormick..	Milwaukee county.

Inheritance Tax Matters.

	Estate.	Situs.
<i>In re</i>	Lucy Corss Smith	Milwaukee county.
"	William Graf	Milwaukee county.
"	Gustave Lenpold	Milwaukee county.
"	Robert Hill	Milwaukee county.
"	Louisa Rutz	Milwaukee county.
"	Ole Olson	Pierce county.
"	Mae L. Dougherty	Pierce county.
"	Stoakley Hutchinson	Rock county.
"	Paul G. Sheldon	Rock county.
"	Wm. Gunn	Rock county.
"	Lewis C. Wilmarth	Ashland county.
"	Thomas J. Bristol	Ashland county.
"	William A. Wilmarth	Milwaukee county.
"	Sarah G. Johnson	Milwaukee county.
"	Emma L. Fisher	Milwaukee county.
"	Christian Spangenberg	Dane county.
"	Marie Breesch	Dane county.
"	Leslie Wilson	Chippewa county.
"	R. D. Pike	Bayfield county.
"	Caroline Werner	Dodge county.
"	Mary Williams	Dodge county.
"	Jessie B. Bones	Dodge county.
"	August Hafermaltz	Milwaukee county.
"	Julius Jorgenson	Milwaukee county.
"	Bertha Riebe	Milwaukee county.
"	John Woelfe	Milwaukee county.
"	John Holbrook	Milwaukee county.
"	Caroline Mallangro	Milwaukee county.
"	James H. Brady	Milwaukee county.
"	William LeFevre	Milwaukee county.
"	William Baer	Milwaukee county.
"	William H. McLea	Milwaukee county.
"	Fritz Mors	Milwaukee county.
"	Rose Cook	Milwaukee county.
"	Annie Witherell	Dodge county.
"	Caroline Henschel	Dodge county.
"	Wilhelmina Thieme	Dodge county.
"	Franklin B. Grover	Dodge county.
"	Ellen Sullivan	Dodge county.

Requisitions.

REQUISITIONS.

RULES OF THE EXECUTIVE OFFICE RELATING TO
APPLICATIONS FOR REQUISITIONS.

The following are the rules adopted by the Executive Department pertaining to applications for requisitions for fugitives from justice.

RULES.

1. Every application to the governor for a requisition must be made in writing by the district attorney or other prosecuting officer of the county in which the crime was committed; *provided*, that if in any case such district attorney or other officer shall refuse to make the application, it may be made by any other person, but must then be accompanied by the affidavit of at least two credible persons, stating, so far as can be ascertained, the reason of such refusal, and all the circumstances connected therewith.
2. The district attorney or other prosecuting officer must, in addition to the requirements of the statute, certify that he is content that said fugitive shall be brought back to the state for trial at the public expense, that such expense shall be a county charge, and that he believes he has within his reach and will be able to produce at the trial the evidence necessary to secure a conviction.
3. Such officer must name in the application a proper person to whom the warrant may issue as agent of the state, and must certify that such person has no private interest in the arrest of the fugitive.

Requisitions.

4. The facts and circumstances constituting the offense charged must appear by affidavit and must be sufficient establish *prima facie* evidence of guilt against the party accused.

5. Statements made on information and belief should be distinctly defined and the sources of information and grounds of belief must be set forth in detail.

6. If the crime charged be forgery, the affidavit of the person whose name is alleged to be forged must be produced or a sufficient reason given for its absence.

7. It must appear satisfactorily that the object in seeking a requisition is not to collect a debt nor for any private end, but that the application is made in good faith, and with a view to enforce the charge of crime against the offender. This rule will be applied with especial strictness in all cases of false pretenses, embezzlement, and like crimes.

8. It must be affirmatively stated, whether any application for a requisition for the same person for an offense arising out of the same transaction has been previously made, and, if a prior application has been made and denied, any new facts appearing in the papers must be specially pointed out.

9. If the application is based on an information, it must be accompanied by an affidavit containing a detailed statement of the facts and circumstances constituting the offense charged.

10. It must appear by affidavit that the accused was in this state at the time the offense is charged to have been committed, and that he *subsequently* fled therefrom, and the time and circumstances of his departure must be shown as particularly as may be. It must also appear where the accused is, or is believed to be, at the time the application is made.

11. If known, it must appear whether the fugitive has ever been a resident of this state, or has only been transiently here; and if transiently here, for what length of time and on what business, and under what circumstances he departed.

12. If the offense was not of recent occurrence, satisfactory reasons must be given why the application has been delayed.

Requisitions.

13. The magistrate before whom the affidavits are taken must certify whether, in his opinion, the parties making the same are to be believed.

14. The official character of the officer before whom the affidavits are taken must be certified to by the clerk of the circuit court.

15. All papers should be *duplicate originals*, except the complaint and warrant, which should be certified copies. Duplicate originals, or certified copies of all papers necessary upon the application must be furnished to the governor, that one set may be retained in this department and the other attached to the requisition. This requirement is designed to embrace *all* the papers in the case, including the formal application. In case the application is for a requisition upon the governor of Ohio, *triplicate* originals or certified copies of all the papers must be furnished. When certified copies of papers are given, they must be authenticated as prescribed in section 4140, of the Revised Statutes.

16. It having been decided that notaries public are not "Magistrates" within the meaning of federal law, no requisition based upon affidavits made before a notary public will be granted based upon affidavits made before a notary public will be granted.

17. No requisition will be granted for a fugitive who has taken refuge in the British provinces.

18. As bastardy is not sufficiently well defined by the laws of this state as a crime within the meaning of chapter 7, of the act of congress of February 12, 1793, no requisition will be granted for the surrender of a fugitive charged with this offense.

19. No requisition will be granted in a case in which the offense is of such trivial character as to leave a doubt of the granting a mandate thereon by the executive authority in other states and territories.

20. If a requisition shall have been improperly or unadvisedly granted, there will be no hesitation in revoking it.

Requisitions.

21. Any application not complying with the requirements of law and these rules, will be rejected, without inquiring into its intrinsic merit, unless noncompliance is satisfactorily explained.

22. In all cases of rejected applications for requisitions, the papers will be retained in this department.

The following are the provisions of the U. S. statutes on the subject:

Sec. 5278. *Fugitives from justice of a state or territory.*—Whenever the executive authority of any state or territory demands any person as a fugitive from justice, of the executive authority of any state or territory to which such person has fled, and produces a copy of an indictment found or an affidavit made before a magistrate of any state or territory, charging the person demanded with having committed treason, felony, or other crime, certified as authentic by the governor or chief magistrate of the state or territory from whence the person so charged has fled, it shall be the duty of the executive authority of the state or territory to which such person has fled to cause him to be arrested and secured, and to cause notice of the arrest to be given to the executive authority making such demand, or to the agent of such authority appointed to receive the fugitive, and to cause the fugitive to be delivered to such agent, when he shall appear. If no such agent appears within six months from the time of the arrest, the prisoner may be discharged. All costs or expenses incurred in the apprehending, securing, and transmitting such fugitive to the state or territory making such demand, shall be paid by such state or territory.

Requisitions.

REQUISITIONS APPROVED.

Application to the governor of Wisconsin for requisitions upon the governors of other states for the arrest and surrender of alleged fugitives from justice, examined at the request of the governor.

<i>State.</i>	<i>Name of fugitive.</i>	<i>Date of approval.</i>
New York	Mary Kerpowich	Aug. 30, 1906.
Michigan	Jake Bohlover	Nov. 16, 1906.
Michigan	Gustave J. Pammel	Jan. 17, 1907.
S. Dakota	Jacob Schneider	Jan. 28, 1907.
Illinois	Boyd Slater	Feb. 6, 1907.
Missouri	A. J. Turner	Feb. 8, 1907.
Illinois	Herman Dinkel	Feb. 15, 1907.
Oklahoma	Charley Brown	Mch. 16, 1907.
Nevada	George Bendinger	Mch. 19, 1907.
New Jersey	Frank Vanderwal	Apr. 11, 1907.
Minnesota	Valentine Ewald	Apr. 11, 1907.
Colorado	John T. Keegan	May 4, 1907.
Illinois	James M. Thompson	May 6, 1907.
Washington	Charles E. Frost	June 13, 1907.
Washington	Wm. H. Cummings	Aug. 1, 1907.
Washington	Thos. F. Cummings	Aug. 1, 1907.
Washington	Fred. Downing	Aug. 1, 1907.
Illinois	Arthur B. Fontaine	Aug. 2, 1907.
Montana	Patrick Barnett	Aug. 12, 1907.
S. Dakota	George Stevenson	Oct. 16, 1907.
California	William B. Phipps	Oct. 17, 1907.
Washington	Harry Simpson	Oct. 28, 1907.
Minnesota	George Lindland	Nov. 22, 1907.
Illinois	Wm. E. Williams	Nov. 30, 1907.
Indiana	Edward Bivins	Nov. 30, 1907.
Minnesota	J. L. Blunt	Dec. 17, 1907.
Washington	Archie Hilton	Dec. 31, 1907.
New York	Israel Taub	Jan. 17, 1908.
Minnesota	James Lowry	Feb. 3, 1908.
Michigan	Robert M. Niles	Feb. 15, 1908.
Iowa	Lorenzo Strait & Frank Shear	Mch. 3, 1908.
Washington	Louis Wold	Mch. 31, 1908.
S. Dakota	George Tyler	Apr. 4, 1908.
Iowa	James Andrus, alias James Grebe	Apr. 17, 1908.

Requisitions.

<i>State.</i>	<i>Name of fugitive.</i>	<i>Date of approval.</i>
Texas	Abraham Lakan	Apr. 20, 1908.
Minnesota	Wallace A. Reinhart & Willis F. Reinhart	Apr. 28, 1908.
Wyoming	Walter Kujawa	Apr. 28, 1908.
Illinois	Mike Golobosly & Stenslaw Pacaskas	May 2, 1908.
New York	Steve Konezovitch, John Forocks, P. Lange	May 6, 1908.
Iowa	Thomas Buchanan & James Clancy	May 18, 1908.
Tennessee	Prescott Boynton	June 16, 1908.

REQUISITIONS APPROVED.

Requisitions from governors of other states upon the governor of Wisconsin for the arrest and surrender of alleged fugitives from justice, examined at the request of the governor.

<i>State.</i>	<i>Name of fugitive.</i>	<i>Date.</i>
Michigan	William Collins	Aug. 9, 1906.
Illinois	John A. Lock	Jan. 16, 1907.
Michigan	Henry Trombley	Feb. 4, 1907.
Kansas	Chas. S. Altemus	Feb. 1907.
Arkansas	W. L. Clayton	Apr. 24, 1907.
Illinois	Paul Kosiba	May 9, 1907.
Nebraska	James Beebe	June 10, 1907.
Illinois	Anton Putz, alias Bender, alias Root, alias Kopechy	June 29, 1907.
Illinois	Jacob Troup	Aug. 1, 1907.
Illinois	D. E. Riley	Aug. 16, 1907.
Illinois	Harry D. Cotton	Aug. 30, 1907.
Illinois	Ralph Kelly	Aug. 30, 1907.
Illinois	Mary Day	Sept. 25, 1907.
Minnesota	William Radke	Sept. 25, 1907.
Illinois	J. N. Graham	Oct. 9, 1907.
Illinois	James Laskus	Oct. 21, 1907.

Requisitions.

<i>State.</i>	<i>Name of fugitive.</i>	<i>Date.</i>
Illinois	Frank Gorski, alias	
	{ Nehrzbecki	Nov. 13, 1907.
Illinois	Edward Stepler	Dec. 5, 1907.
Illinois	L. Lober, alias L.	
	{ Wagner, alias L.	
	{ Deutch, alias L.	
	{ Miller	Dec. 16, 1907.
Illinois	John J. Healy	Jan. 6, 1908.
Pennsylvania	Charles Young	Jan. 11, 1908.
North Dakota	Henry Farris	Jan. 11, 1908.
Michigan	James Dungey	Jan. 22, 1908.
Illinois	Joe Smith	Feb. 3, 1908.
Michigan	Austin Molleson	Feb. 4, 1908.
Illinois	Frank Kroplewski,	
	{ Frank Visinewski	
	& S. Tomaszewski.	Feb. 21, 1907.
Washington	John Sprintels, alias	
	{ John Smith	Feb. 24, 1908.
Illinois	John Wilson, alias	
	{ John Van Duskey.	Mch. 5, 1908.
Massachusetts	William S. Levine	Mch. 9, 1908
Ohio	John Patterson	Mch. 9, 1908.
Illinois	William Harder	Mch. 14, 1908.
Illinois	Olga Alaskewitch,	
	alias Adamowitch.	Mch. 16, 1908.
Illinois	William Fillmore	Apr. 3, 1908.
Illinois	Frank Miller	Apr. 10, 1908.
South Dakota	Emery Salyards	Apr. 16, 1908.
Utah	Arnold Soloman, ali-	
	as Oswald Ferris,	
	alias Ralph Sayee.	Apr. 24, 1908.
Illinois	Thomas Minor	May 18, 1908.

Official Opinions—Requisitions.

OPINIONS RELATING TO REQUISITIONS.

Requisition—In re Frank Ellis.—Facts constituting *prima facie* guilt must be stated by affidavit.

October 4, 1906.

HON. JAMES O. DAVIDSON,
Governor of Wisconsin,
Madison, Wis.

DEAR SIR—I have examined at your request the application of L. H. Mead, district attorney of Washburn county, for a requisition upon the governor of the state of Minnesota, for the return to this state of one Frank Ellis, a fugitive from justice, charged with the crime of larceny, and have found that the same and accompanying papers do not fully comply with the rules and regulations relating to requisitions, adopted by the Northwestern states.

Rule 4, which requires that the facts and circumstances constituting the offense charged must appear by affidavit and must be sufficient to establish *prima facie* evidence of guilt against the party accused, has not been complied with. The papers show that Mr. Ellis was arrested, bound over for trial by a justice of the peace, was committed to jail, broke jail and fled from the state. The facts set forth do not *prima facie* show the party charged to be guilty. You would hardly be justified in substituting for your judgment that of the justice of the peace who committed Mr. Ellis to jail.

Rule 7, requires that it shall appear satisfactorily that the object in seeking the requisition is not to collect a debt, nor for any private end, but the application is made in good faith, with a view to enforce the charge of crime against the offender.

This does not anywhere appear in the papers submitted.

Rule 8, requires that it must be affirmatively stated whether any application for a requisition for the same person for an of-

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fense arising out of the same transaction, has been previously made. This requirement has not been satisfied.

Rules 3, 13, 14, and 16, have also not been complied with.

Should a requisition be granted upon these papers and be contested before the governor of Minnesota, I feel quite sure that it would be denied.

I am, therefore, of the opinion that no requisition should be granted upon this application.

Yours truly,

L. M. STURDEVANT.

Attorney General.

Requisition—In re Alexander Volkert.—Application must show *prima facie* case against fugitive—Not shown on this application.

November 10, 1906.

HON. JAMES O. DAVIDSON,

Governor of Wisconsin,

DEAR SIR—At your request I have examined the application of Arthur W. Kopp, district attorney of Grant county, for a requisition upon the governor of the state of Iowa for the return to this state of Alexander Volkert, an alleged fugitive from justice, charged with the crime of larceny.

The application of the district attorney is insufficient in three particulars. Under Rule 4, the facts and circumstances constituting the offense must appear by affidavit and must be sufficient to establish *prima facie* evidence of guilt against the party accused. The affidavit of Adam Schumacher, the owner of the property alleged to have been stolen, sets forth no facts showing that Alexander Volkert is the person who took his property. It only shows that he lost his property by theft, and that he believes that Robert Glenn, the sheriff, knows where the property is, and that he has sufficient evidence showing that Alexander Volkert is the person who stole such property as alleged in the complaint. If the sheriff knows these facts, his affidavit should be procured. The affidavit of Mr. Schumacher does not make a *prima facie* case.

Under Rule 14, the official character of the officer before whom the affidavits are taken must be certified by the clerk of the court. This does not appear to have been done.

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The warrant issued in this case is of doubtful validity. The property is not sufficiently described, in my opinion. Two counters and two back bars, and one ice box, and one house boat, are alleged to have been stolen. These several pieces of property should be described in some way, so as to distinguish them from other property of like kind.

Yours respectfully,

L. M. STURDEVANT,
Attorney General.

Requisition—In re Boyd Slater.—Affidavit accompanying application must state facts sufficient to establish *prima facie* guilt.

February 2, 1907.

HON. JAMES O. DAVIDSON,
Governor of Wisconsin,
Madison, Wis.

DEAR SIR—I have examined, at your request, the application of John P. Ingalls, district attorney of Walworth county, for a requisition upon the governor of the state of Illinois, for the return to this state of one Boyd Slater, a fugitive from justice, charged with the crime of burglary, and have found that the same does not comply with the statutes of Wisconsin, relating to requisitions and with the rules of the executive department.

Rule 4, provides that,

“The facts and circumstances constituting the offense charged must appear by affidavit, and must be sufficient to establish *prima facie* evidence of guilt against the party accused.

The only statement of facts and circumstances constituting an offense and evidence of guilt against the party accused is the following, contained in the affidavit of E. D. Button:

“That said defendant was transiently within the state of Wisconsin, having come from the city of Chicago, state of Illinois, to the city of Lake Geneva, a few days previous to the time of the commission of the offense alleged herein, which consisted in breaking and entering a store building

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in said city, and the departure of said defendant on the day following the night of the commission of the offense to the city of Harvard, state of Illinois, where said defendant disposed of some of the property stolen from said store, and was subsequently arrested by the authorities of said McHenry county, for a burglary committed by said defendant at McHenry, Illinois."

I am of the opinion that this statement does not comply with rule 4, and that the application for a requisition should be denied.

Very truly yours,

L. M. STURDEVANT.

Attorney General.

Requisition—In re Theodore Thiel and Wm. Shields. Affidavit must be made before a magistrate. Not sufficient when made before notary public.

March 14th, 1907.

HON. JAMES O. DAVIDSON,
Governor of Wisconsin.

DEAR SIR—I have examined, at your request, the requisition of the governor of the state of Illinois for the return to that state of Theodore Thiel and William Shields, fugitives from justice, charged with the crime of larceny, and find that the same and accompanying papers do not comply with the federal statutes relating to requisitions, or with the rules of the executive department relating to the same. The federal statutes require that the affidavit upon which a requisition is based shall be made before a magistrate. The affidavits accompanying this requisition were made before notaries public. According to the decisions of the federal courts and of our own supreme court, notaries public are not magistrates. As uniformly defined in the codes, a magistrate is an officer having power to issue a warrant for the arrest of a person charged with the commission of a crime.

I am of the opinion that, for this reason, the requisition should be denied.

Yours very truly,

F. L. GILBERT,

Attorney General.

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Requisition—In re Irving Cline.—Petition signed by superintendent of reformatory sufficient.

HON. JAMES O. DAVIDSON,
Governor of Wisconsin,
 Madison, Wis.

March 14th, 1907.

DEAR SIR—I have examined the requisition of Governor John H. Johnson, of Minnesota, requesting you to issue your warrant for the return of one Irving Cline, now in this state, who broke his parole in Minnesota.

It appears that said Cline was duly convicted and sentenced on the charge of larceny in the second degree, on his plea of guilty in said state, and thereupon committed to the Minnesota state reformatory, to serve an indeterminate sentence; that, while serving said sentence, he was released on parole, and subsequently fled from the state, and is now an inmate of the House of Correction at Milwaukee, his term expiring to-morrow, the 15th instant.

While said requisition is somewhat of an innovation, inasmuch as the petition to the governor of Minnesota is signed by the superintendent of the Minnesota state reformatory, instead of by a prosecuting officer of that state, still it contains all necessary papers to show that an extraditable offense was committed in Minnesota and that the offender is a fugitive from justice.

Section 5278 to 5289, Revised Statutes, United States, provide as follows:

“Whenever the executive authority of any state or territory demands any person as a fugitive from justice, of the executive authority of any state or territory to which such person has fled, and produces a copy of the indictment, . . . charging the person demanded with having committed treason, felony or other crime, certified as authentic by the governor or chief magistrate of the state or territory from which the person so charged has fled, it shall be the duty of the executive authority of the state or territory to which such person has fled to cause him to be arrested and secured and to cause notice of the arrest to be given to the executive authority making such demand. * * * ”

The papers contain a copy of such indictment, conviction and commitment. I am, therefore, of the opinion that the demand

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is within said Revised Statutes of the United States, and that you are justified in issuing your warrant for the return of said fugitive.

Very truly yours,

F. L. GILBERT,
Attorney General.

Requisitions—In re Mike Golobosly. Facts and circumstances must appear by affidavit and establish *prima facie* case.

May 1st, 1908.

HON. JAMES O. DAVIDSON,
Governor of Wisconsin.

DEAR SIR—I have examined at your request the application of Robert Verne Baker, district attorney of Kenosha county, for a requisition upon the governor of the state of Illinois for the return to this state of one Mike Golobosly, a fugitive from justice, charged with the crime of grand larceny, and have found that the same does not comply with the rules and regulations relating to requisitions adopted by the Northwestern states. Rule 4, is as follows:

“The facts and circumstances constituting the offense charged must appear by affidavit and must be sufficient to establish *prima facie* evidence of guilt against the party accused.”

The affidavits attached to the application merely state that the fugitive did feloniously steal the sum of twelve hundred dollars. This does not satisfy the requirements of this rule.

Yours very truly,

F. L. GILBERT,
Attorney General.

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OPINIONS RELATING TO APPROPRIATIONS AND EXPENDITURES.

Agricultural Societies—Such societies not organized under section 1460 in counties where there is one agricultural society are not entitled to state aid under chap. 446, laws of 1905. Statutes, construction of.

HONORABLE WALTER L. HOUSER,
Secretary of State.

August 11, 1906.

DEAR SIR—At your request I have examined the question of the right of the state to give the inter-county fair and state aid, pursuant to the provisions of sec. 1463, Wis. Stats. 1898, as amended by chap. 446, laws of 1905.

The inter-county fair is not a county agricultural society organized under chap. 1460, Wis. Stats. 1898, but is a corporation organized under chap. 86, the object of which, as stated in its articles, is "To promote the interest of agriculture, live stock and the industrial and mechanical arts, holding annual fairs," etc.

Chap. 446, laws of 1905, if it stood alone, might authorize payment to this corporation as an agricultural society, but it does not stand alone. It is a part of chap. 60, which is entitled, "Agriculture and the Propagation of Fish." This chapter provides first for the organization of a state board of agriculture, prescribes its duties, defines its powers and fixes the appropriation which may be paid. Special provision is also made for the northern state fair and the state horticultural society and state dairyman's association. The statute then provides for the organization of county agricultural societies and carefully prescribes the powers of such societies, the method of doing business, and sec. 1462 provides that such societies shall be open and free alike to all citizens of the county. Sec. 1460 provides that

"Any number of citizens of any county in which no such society shall be in existence or of two counties jointly may

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meet and organize a county agricultural society (but not more than one in such county).”

At the time chap. 460 was enacted, there were in force pertaining to agricultural societies, chap. 290, laws of 1903, relating to the La Crosse interstate fair association, secs. 1458c and 1458d, Wis. Stats. 1898, the first providing for appropriation to the state agricultural society and the latter providing for a contribution from the state treasury to the northern state fair; chap. 252, laws of 1901, relating to the Platteville fair association and chap. 371, laws of 1903, declaring the central Wisconsin state fair association of Marshfield to be a county agricultural society and entitled to state aid.

In this condition of legislative acts chap. 446 was enacted, for the purpose, as expressed in the title of the act, “To render state aid to all agricultural fairs definite and uniform.”

It is claimed that, because this title uses the term “all agricultural fairs,” this is evidence of an intent on the part of the legislature to include all agricultural societies, whether formed pursuant to the provisions of sec. 1460 or not. To show that this was not the intent, I have called attention to the various provisions of the statute regulating these matters and in order to show that the evident intent of the legislature was to regulate the state contribution, not to all agricultural fairs, but to the agricultural fairs provided for by law existing at the time of the passage of the act. We cannot segregate this chapter from the balance of the statutory provisions on the same subject. This is not permissible in the interpretation of statutes. All acts *in pari materia* are to be taken together as if they were one law, and these must be compared together in the construction.

Storm vs. Cotzhausen, 38 Wis. 39.

When sec. 1463 was amended by the enactment of chap. 446, that section did not cease to be a part of chap. 66 of the statutes. The re-enactment of a statute in the same terms as the old statute is a continuation of the statute: that is, it continues uninterruptedly the provisions of the old statute unless there is a change in its provisions by the new statute.

Baines vs. Janesville, 100 Wis. 369.

Keeping in mind, therefore, that chap. 446 is a part of a general scheme, and not an independent statute by itself, we shall

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have no trouble in arriving at the conclusion that any agricultural society formed in a county where one agricultural society already exists is not entitled to state aid. The corporation in question is not alone an agricultural society, but it is also organized for other purposes. It is not open and free to all the people of the county and, beyond all question, is not entitled to state aid.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Loans from Trust Funds.—War loans to state from trust funds. Certificates of indebtedness. Legislative action required for repayment thereof. Money received from U. S. goes to general fund.

OTTO REINBOLD,
Chilton, Wisconsin.

October 18th, 1906.

Dear Sir—I am in receipt of yours of the 17th inst., in which you ask me for some information relative to a subject of interest to you and perhaps to the people of this state.

Your statement of the facts in regard to the money furnished by the state of Wisconsin to the U. S. government for the purpose of paying its part of the necessary expenses of carrying on the war of the rebellion is true. The state of Wisconsin originally issued what are known as war bonds and raised money which was used in equipping troops and furnishing arms to those sent from this state to engage in war. Afterwards, in 1864, the legislature of this state, by chapter 217 of the laws of that year, provided that

“The commissioners of school and university lands are hereby authorized and directed to invest, in preference to all other loans and investments, the principal of the school, university, swamp land and drainage fund now in the treasury or which may hereafter be paid in, in the bonds or certificates of indebtedness of the state of Wisconsin. Interest shall be paid on the funds so invested at the rate of seven percentum per annum on the thirty-first day of May in each year and a sum sufficient to pay such interest is hereby annually appropriated out of the state treasury for that purpose.”

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Pursuant to this chapter the moneys from the trust funds were paid into the general fund of the state and certificates of indebtedness issued therefor. The state treasurer now holds these certificates, in the following amounts:

Certificates payable to the school fund.....	\$1,563,700
Certificates payable to the university fund.....	111,000
Certificates payable to the agr. coll. fund.....	60,600
Certificates payable to the normal school fund.....	515,700
Total	<u>\$2,251,000</u>

On these several sums there is paid out of the general fund seven per cent interest, which, added to other funds each year, is used for the support of these several educational institutions.

A further provision was made in regard to the trust funds by chapter 25, laws of 1866, but no material change was made by that act from the system provided for by the former act. This money borrowed by the state from the trust funds was used to take up and pay the bonds of the state which were issued during the war. The income from the trust funds, as you know, is used each year for the support and maintenance of the normal schools, the university and the agricultural college. If these several institutions did not have the income from these funds, the state would be obliged to levy and collect taxes each year in addition to what is already levied and collected for the purpose of carrying them on, so you will see that the whole transaction is simply a transfer of funds. The state is no poorer by paying the interest than it would be by paying to these several institutions the money out of the treasury directly or supplying it first by taxation and then by payment. All of these are state institutions and must be supported by the state. The trust funds originally were created by acts of Congress in which certain lands were granted to the state for the purpose of using the proceeds of their sale for the support of these several institutions.

There is absolutely nothing in the claim made, that the money collected from the general Government should have been paid into the trust funds. This could not be done without an act of the legislature. The money used, as I have stated, in the carrying on of the war was not originally borrowed from the trust funds, but was raised on bonds issued by the state and purchased by individuals. The money received from the gen-

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eral government properly should have been and was paid into the general fund of the state. Whenever the legislature sees fit to pay it out, to take up the certificates of indebtedness, that may be done; but nothing would be gained by that course. If the state does not pay interest on these funds, then there must be appropriations by the legislature for the purpose of carrying on the business of the university and other state institutions. The system in vogue simply amounts to an indirect appropriation for their use.

Yours truly,
L. M. STURDEVANT,
Attorney General.

State Normal School Fund—Money in the state normal school fund cannot be used by the board of regents to build a normal school.

W. J. BRIER, December 18, 1906.
President Normal School,
River Falls, Wis.

DEAR SIR—I am in receipt of yours of December 17th, in which you state that you would like to secure an addition to your normal school building costing something like \$10,000 and that you have applied to the board of regents for their action in the matter.

You inquire whether the board is authorized to use funds in their possession for the erection of this proposed addition to your building or whether it is necessary that they wait for an appropriation from the legislature at the coming session.

In answer to your inquiry I will say that I am not informed as to what funds the state normal board has in its control at the present time. Section 409, Stats. of 1898, provides: "the normal school fund income shall under the direction and management of the said board be applied and is hereby appropriated to the establishment and support of the state normal schools and the purposes directed in this chapter."

Although the word "establishment" in this section is a broad term, still I am of the opinion that it is not broad enough to include the erection of a building for a normal school. From other provisions of the statute it would seem that the intention

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of the legislature was that the normal school fund is to be used only for the purpose of organizing and supporting the schools and not for the erection of the buildings.

You will notice that chapter 154 of the laws of 1901, makes a special provision appropriating \$25,000 to be expended by the board for building, repairs, heating apparatus and equipment. This appropriation would have been entirely unnecessary if under the above quoted section the board were already authorized to use the normal school fund for building purposes. I am not informed whether the board still has in its possession part of the appropriation under this chapter. If it has \$10,000 of this money still in its possession I have no doubt that it may use it for the proposed addition to your building. On the other hand if they have only money belonging to the state normal school fund in their possession it is my opinion they may not use it for that purpose.

Very truly yours,

L. M. STURDEVANT,
Attorney General.

Agricultural Fairs—Only moneys actually received by exhibitors as premiums should be computed in determining state aid.

HONORABLE JAMES A. FREAR,
Secretary of State,

March 4, 1907.

Madison, Wisconsin.

DEAR SIR—I have your communication of the 2nd inst., in which you enclose a letter from J. H. Hagan, secretary of the agricultural fair association of New Richmond. It appears that the officers of this fair association offered certain premiums for exhibits at the fair and deducted fifty per cent of such premiums for entrance fees. In making claim against the state they have given the whole amount as premiums actually paid for exhibits. You ask if this complies with the law. Sec. 446, laws of 1905, provides that,

“There shall be within ten days after the 1st day of February paid out of the state treasury to each organized agricultural society, association or board in the state which shall have substantially complied with the following conditions forty per cent of the total amount of premiums thereby paid at its annual fair, provided, etc.”

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The officers of the fair association at New Richmond charged no general entrance fee but the successful exhibitors were charged fifty per cent of the premiums as entrance fees. In other words, one-half of the amount which they would otherwise have received was retained by the society. I believe that a reasonable interpretation of this chapter would be that only the amounts actually received as premiums by the exhibitors should be computed. If fifty per cent of the premium could be retained by the fair association then ninety per cent could be so retained and still be computed in determining the amount which the state should contribute. I am of the opinion that the practice of the fair association at New Richmond does not comply with the law and that only the money actually received by exhibitors should be reckoned with as a basis for state aid.

Yours truly,

F. L. GILBERT,
Attorney General.

Capitol—Materials furnished and labor performed in enlarging north wing should be approved by the board of commissioners.

March 7th, 1907.

HONORABLE JAMES A. FREAR,
Secretary of State,

DEAR SIR—I have your communication of the 6th inst., accompanied by thirty-two vouchers of the capitol commission, which have been presented to you. You have asked for my opinion concerning the execution of these vouchers.

All of these vouchers except one seem to be for work done in repairing or enlarging the north wing of the capitol.

The work of enlarging the north wing of the capitol was undertaken by authority of chapter 399, laws of 1903, which is entitled, "An act to provide proper accommodations for the state law library and the supreme judicial department of the state, and making an appropriation therefor."

Section 4 of this chapter is as follows:

"The members of the commission shall organize, conduct their proceedings, cause money to be paid out, keep their records, possess all the powers and in all things conform to

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the mode of operation laid down in chapter 298, laws of 1895, so far as practicable, to the end to be accomplished, and vacancies occurring in their number shall be filled as therein provided."

Referring to chapter 298, laws of 1895, I find the mode of operation there prescribed to be as follows:

"They [the commissioners] shall select a secretary, not of their number, who shall, among other things, keep a record of their proceedings and of the contracts made by them and, upon completion of the building, he shall deposit such record with the secretary. Upon presentation to the secretary of state of a certified statement of materials furnished and labor performed, the same duly authorized by resolution of said board signed by its president and countersigned by its secretary, the secretary of state shall from time to time draw his warrant on the state treasurer for the payment thereof out of any moneys applicable thereto under the appropriation by this act made and provided for."

The vouchers consist merely of a statement of materials furnished, which is submitted to you by the person furnishing the materials and upon the outside is the word "Approved," under which appear the names of two members of the capitol commission. Before these bills should be certified to the state treasurer for payment, you should have some evidence to satisfy yourself that the materials furnished and labor performed were duly authorized by resolution of the board of commissioners. One voucher submitted by you, No. 50, for \$10,000, is approved by Governor J. O. Davidson only. This does not answer the requirements of the statute.

Yours very truly,
 F. L. GILBERT,
Attorney General.

Public Property—All furniture and office fixtures should be purchased by the superintendent of public property.

HONORABLE JAMES A. FREAR,
Secretary of State,

March 20th, 1907.

DEAR SIR—Your letter of the 20th inst. has been received. You refer to my communication of the 19th inst., in which I

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gave my opinion that bills for furniture and office fixtures for all departments of state shall be presented by the superintendent of public property.

You state that further vouchers are about to be presented by the state library commission, and that the furniture is for a branch of the library commission located in a building across the street from the capitol, and you ask me whether the ruling made in my former communication would also apply to these expenditures.

Chapter 292, Wis. Stats. 1898, provides that no person except the superintendent of public property shall purchase, in behalf of the state, any fixtures, carpets, furniture or other article or thing to be used in and about the capitol for state purposes, and that no payment for or by reason of such alleged purchase or contract shall be made out of the state treasury. The section provides that all claims and demands for payment from the state on account of the purchase of any fixtures, carpets, furniture or other article or thing contracted for or purchased for the use of the state, to be used in and about the capitol and state officers, shall, when presented for payment, be accompanied by a certificate of the superintendent of public property setting forth that such articles or things were purchased and had for the use of the state in the manner provided by law, and that the amount charged for such property is correct.

These articles were purchased for the use of the state, to be used in a department of the state administrative government. I do not think that the fact that they are to be used in a building across the street from the capitol would take the matter from the provisions of this section.

I should be glad if I could place such a construction upon the law as would save the bureau from annoyance and inconvenience, but section 292 has never been amended, and it seems clearly to provide that all expenditures such as you describe shall be made by the superintendent of public property and certified to the secretary of state.

Very truly yours,

F. L. GILBERT,

Attorney General.

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Appropriations—Where expenditures are limited by law, bills in excess of the limitation should not be audited and allowed.

HONORABLE JAMES A. FREAR,

March 30, 1907.

Secretary of State,

Madison, Wis.

DEAR SIR—I have your communication of the 28th inst., enclosing a letter from Mr. C. C. Bennett, assistant superintendent of public property. Mr. Bennett states that on June 30th, 1906, the close of the fiscal year, the yearly appropriation provided by the legislature was overdrawn to the amount of \$1,423.00, and he asks if that overdraft may be charged to this year's appropriation.

Sec. 1, chap. 419, laws of 1901, contains this provision:

“The superintendent of public property is authorized by and with the approval of the governor to employ such extra help in and about the capitol and public grounds as may be necessary and fix their compensation. Provided that the compensation so fixed by said superintendent shall not exceed the amount now fixed by law for similar services and that the total amount expended for such services in any one year shall not exceed six thousand dollars.”

It is plain that the bills for extra help in and around the capitol to an amount exceeding six thousand dollars should *not have been audited and allowed*. However, as they have been allowed and paid I do not think that it would be a violation of the law to charge them to this year's appropriation of six thousand dollars. Certainly no one can complain if in the two years no more money is expended than was appropriated by the legislature.

Yours very truly,

F. L. GILBERT,

Attorney General.

Appropriations—Yearly appropriations may not legally be overdrawn.

HONORABLE JAMES A. FREAR,

April 1st, 1907.

Secretary of State,

Madison, Wis.

DEAR SIR—I have your communication of the 1st inst. In your letter of March 28th, you stated that, during the last fiscal

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year, the amount of the annual appropriation for extra labor about the capitol had been overdrawn by \$1,423, and that you desired to know "whether or not this amount so overdrawn could be deducted from the \$6,000 mentioned in chapter 419, laws of 1901." I replied that it would not be illegal to charge to this year's allowance, the \$1,423 overdrawn from last year's allowance. You now ask whether this overdraft "*must*" be so charged.

In reply, let me repeat that the law limits the state superintendent of public property to the expenditure of \$6,000 in any one year for extra labor about the capitol and grounds. The \$1,423 over this amount which was so expended was improperly audited and allowed. The expenditure was without authority of law and payment should have been refused. However, the amount *was* audited and paid. The statutes do not provide for the correction of such irregularities. I therefore cannot say that the amount overdrawn *must* be deducted from the \$6,000 allowed the superintendent for the present fiscal year. However, I am of the opinion that such a solution of the difficulty would be legal. This overdraft cannot legally be charged to any other appropriation or fund.

Taking the two years together, it could not be said that the superintendent had exceeded the amount appropriated by the legislature.

Yours very truly,

F. L. GILBERT,
Attorney General.

Constitutional Law; Compensation of Legislative Committees—Sec. 21, art. 4, and sec. 26, art. 4, constitution of Wis., do not prohibit compensating members of legislative committees sitting during vacation from receiving extra compensation for such service.

SENATOR E. E. BURNS,

April 26, 1907.

Chairman of Committee on Claims,

Senate Chamber, Madison, Wisconsin.

DEAR SIR—I am in receipt of your communication of the 13th instant, requesting my opinion as to the constitutionality of bill No. 212 S., which reads as follows:

"Section 1. There is hereby appropriated out of the money in the state treasury, not otherwise appropriated to

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James A. Frear, H. L. Ekern, W. S. Braddock, G. E. Beedle, B. S. Potter, Jacob Rummel and Julius E. Roehr, the sum of \$1,200.00 each, to George Wylie, Duncan McGregor, Fred Peterson, Jr., and John S. Donald, the sum of \$450.00 each.”

Joint Resolution No. 1 of the special session of the legislature of 1905 appointed the first seven gentlemen as a joint committee of the legislature to investigate life insurance corporations.

Joint Resolution No. 2 of the same session provided for the appointment of the last four gentlemen as a joint committee of the legislature to investigate into the affairs of the university, and all services rendered by said joint committees were performed outside of any session of the legislature.

Section 21 of article IV of the constitution of the state of Wisconsin provides:

“Each member of the legislature shall receive for his services *for* and *during* the *regular session* the sum of five hundred dollars and ten cents for every mile he shall travel in going to and returning from the place of meeting of the legislature on the most usual route. In case of an extra session of the legislature, no additional compensation shall be allowed to any member thereof either directly or indirectly except for mileage, to be computed at the same rate as for a regular session. No stationery, newspapers, postage or other perquisites except the salary and mileage above provided shall be received from the state by any member of the legislature for his services or in any other manner as such member.”

This section certainly was intended to safeguard in every possible manner against any increase in salary, either directly or indirectly, for services rendered by members of the legislature during regular or special session and, by very strict construction, may seem to be directed against any further compensation of any nature for any services rendered by them to the state during their *term of office*. No case under this section has reached the supreme court of our state. A practical legislative construction, however, has been given to this clause and will be found as a note to said section. The legislature of 1878 compensated the joint committee on revision of the stat-

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utes for the services performed during the time intervening between the regular and extra sessions (chapter 4, laws extra session, p. 703, laws of 1878). In 1881 an investigating committee of the legislature was compensated for its services (chapter 4, laws 1881); and so, in 1889, chapter 98, laws 1889; also in 1897, chapter 378, laws 1897. In 1895 the committee which attended a convention in another state was reimbursed its expenses (chapter 232, laws 1895); and, in 1897, the members of the committee on apportionment were also reimbursed (chapter 292, laws 1897). At every session an appropriation has been made the members of the committee appointed by the governor to visit the state institutions.

Section 28 of article II of the constitution of North Carolina provides:

“The members of the general assembly for the term for which they have been elected shall receive as a compensation for their services the sum of four dollars per day for each day of their session for a period not exceeding sixty days; and, should they remain longer in session, they shall serve without compensation. . . .”

The supreme court of that state, after referring to that provision, said:

“It is not controverted that the legislature may create a special commission, as, for instance, to examine the treasury accounts and require that it shall consist of members to be designated from its own body and fix its compensation. . . . Nor can it be denied that the legislature has power to authorize a committee of their body to sit during vacation and fix its compensation.”

Commercial and Farmers Bank vs. Worth, State Treasurer, 23 S. E. Rep. 160.

Section 24 of article V of the constitution of Nebraska provides:

“The salary of the governor . . . shall be two thousand five hundred dollars per annum . . . and, after the adoption of this constitution, they [he] shall not receive to their [his] own use any fees, costs, interest on public moneys in their hands or under their control, perquisites of office or other compensation. . . .”

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In 1899 the legislature of that state purchased an official residence for the governor, to be occupied by him, rent free. An action was brought by the attorney general in behalf of the state, to collect rent from the governor, on the theory that it was a perquisite in the nature of an addition to his salary. The court dismissed the action and, among other things, said:

“The legislature has construed the provisions of the constitution to the effect that it had the right to provide an official mansion for the governor and that he has the right to occupy it without contravening the constitutional provisions as to his compensation. That body has the right to construe the constitution, and if the language of that instrument is subject to two equally reasonable interpretations, if the legislature adopt one, the courts will not adopt the other. The legislature of 1899 did not believe that furnishing an official residence for the chief executive officer and requiring him to occupy the same conferred upon him any additional compensation for his services as governor, nor has any succeeding legislature so construed the constitution. . . . We are of the opinion that a contrary holding would be a strained construction of the constitution, and that since the legislature has taken this view, which is supported by sound reason, we are not justified in adopting the contrary one, even if the language of the constitution might possibly be susceptible of other interpretation.”

State vs. Sheldon, advance sheets N. W. Reporter, April 23d, 1907.

“A practical construction of the constitution, which has been adopted and followed in good faith by the legislature and people for many years, should have great weight with the courts.”

The City of Fairbault vs. Andrew Misener, 20 Minn. 396.

Lewis' Sutherland Statutory Construction, vol. 2, par. 47, and cases cited.

It is evident that the legislature of this state has placed a practical construction upon the provision of the constitution in question, and that said provision is capable of two constructions, thus placing it squarely within the Nebraska case, *supra*. One construction of said provision might be that it was in-

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tended solely to prevent any increase in salary for services rendered during regular or special session, and the other that it was intended to prevent members of the legislature from receiving any compensation outside of the salary provided for any services, of whatsoever kind, nature or description that the members might be called upon to render during vacation. Had the latter thought been in the minds of the framers of the constitution, it is reasonable to assume that the salary fixed would be for the term for which they were elected, instead of for the regular session and possible special session. Were the latter construction to prevail, it is doubtful whether members of the legislature would serve on committees sitting during vacation, no matter how urgent the necessity might be, and thus the welfare of the state suffer in consequence.

On the other hand, it may be said that, if the legislature has the authority to appoint committees from its membership, to sit during vacation, and compensate the members therefor, it will open the door to the creation of unnecessary committees and result in an evil which said section was intended to prevent. The answer to this must be that unnecessary committees have not been appointed in the past to sit during vacation, and that the high character of the men elected to membership in that body must necessarily be the protection of the state.

“The general understanding of a law and constant practice under it for so long a period by all the officers of government whose duty it has been to execute it, unquestioned by any suit brought or public or private action instituted to test or settle the construction in the courts, ought to be very strong, if not conclusive, evidence of its true meaning and application, and that they are such as it has thus received.”

Scanlon vs. Childs, 33 Wis. 663.

Cooley's Constitutional Limitations, 5th ed., p. 84.

I am not unmindful of section 26, article IV of the constitution, which provides:

“The legislature shall never grant any extra compensation to any public officer, agent, servant or contractor after the services shall have been rendered or the contract entered into; nor shall the compensation of any public officer be increased or decreased during his term of office.”

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There have been numerous cases in which this section has been construed, but they throw no light upon the precise question under consideration. In all those cases it was an attempt upon the part of some official receiving a stated salary per annum or a contractor who entered upon a contract with the price fixed in advance, to receive additional salary or compensation for extra work done by him. *Extra* compensation presupposes original compensation for the same or similar services or a yearly salary. If the salary fixed for members of the legislature is for their services during a regular session, then any compensation they may receive for work during vacation is *original* compensation, for original work and research, and is not extra compensation in the sense of the word as used in section 26, article IV.

Another instance of legislative construction of our constitution is found in the purchase, and free use by the governor, of the executive mansion. Section 5, article 4 of the constitution, provides:

“The governor shall receive, during his continuance in office an annual compensation of five thousand dollars. which shall be in full for all traveling or other expenses incident to his duties.”

Notwithstanding this provision, the legislature, by chapter 324, laws of 1885, purchased the present executive mansion for the free use of the governor. The people and all subsequent legislatures have acquiesced in the construction placed upon that provision by the legislature of 1885. The “Governor’s contingent fund” is along the same line.

While this question is not entirely free from doubt, I am of the opinion, from the reasoning of the above authorities and the practical construction put upon section 21, article IV, by the legislature of this state and acquiesced in for years by different legislatures and the people, that bill No. 212, S., is constitutional.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Appropriations and Expenditures.

Normal School Fund; Appropriations—Money appropriated for the use of normal schools should be transferred from the general fund to the normal school fund only when needed.

HON. WILLIAM KITTLE,

June 8, '07.

Sec. Board of Regents of Normal Schools,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your communication of the 31st ult.

The first question which you submit is this:

“When should the annual tax levy of 1906 for \$230,000 for normal school purposes be transferred from the general fund of the state normal school fund income?”

In reply to this question I will say that chap. 135 reads as follows:

“For the purpose of conducting and maintaining normal schools there shall be levied and collected annually, a state tax of \$230,000, which amount is hereby annually appropriated to the normal school fund income.”

The language of this law is plain. The money should be transferred to the normal school fund whenever needed for the purpose of conducting and maintaining normal schools. The legislature has expressed no intention different from that contained in other laws appropriating moneys. No time of transfer being mentioned in these acts it is reasonable to presume that the legislature intended that the money should be available when needed for the purposes specified.

In the absence of specific directions it is not to be presumed that the secretary of state is required to act in a different manner toward these appropriations than toward appropriations for other purposes.

Your fourth question is fully answered in the opinion to the secretary of state and which was sent you on February 19th.

Your sixth question is as follows:

“Has the secretary of state no discretion as to the time when such transfers shall be made?”

When money is appropriated for a specific purpose it is the duty of the secretary of state to transfer such money, when

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needed for that purpose, and when properly called for if the condition of the general fund will permit.

Your seventh question is as follows:

“In the case of special appropriations for buildings under chap. 295, laws of 1903, chap. 176, laws of 1905, is the time of transfer in any manner conditioned upon the approval by the governor of the plans and specifications.”

My answer to this question is *yes*. Chap. 295 appropriates a sum of money for the enlargement and betterment of the normal school at Platteville. Such money to be expended in such manner and at such times as the board of regents of normal schools shall deem best. The act provides that no contract shall be entered into by the regents for the enlargement and betterment of the normal school until such plans and contracts with estimates of the total cost thereof shall have been approved by the governor. It is plain that no money could be expended under this act until the plans and estimates had been approved by the governor, therefore no money provided by this appropriation could be drawn from the treasury until the governor had acted. The law contains no provision for the transfer of money from the general fund until it shall be needed for the purpose specified.

The wording of your second, third and fifth questions indicate that they relate to matters that are passed and gone.

The law makes it the duty of the attorney general to advise the state officers and heads of department upon matters which they may have under consideration relating to their public duties. I have uniformly declined to answer hypothetical questions or questions not in issue for the reason that the pressure of other business upon this department will not permit.

There is now a bill before the legislature making definite and clear when the secretary of state shall transfer moneys from the general fund to the various funds provided by law. I am informed that this proposed law has been advanced and that it will probably become a law within a few days.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Appropriations and Expenditures.

Appropriations—Money appropriated to an institution for maintenance or repairs for a specific time, if not used during that time, becomes a part of the general fund.

HONORABLE A. T. TORGE,

July 15th, 1907.

Assistant Secretary of State,
Madison, Wisconsin.

DEAR SIR—Your communication of the 13th inst. has been received. You have called my attention to chapter 512 of the laws of 1905 and have asked whether or not, in case the full amount of this appropriation is not used during the years 1905 and 1906, the Wisconsin industrial school for girls has any right to claim the balance after the expiration of said period.

Chapter 515 appropriates several sums of money to the said school. The first sum appropriated is \$10,000, which is “for insurance by the state, repair of buildings and care of property belonging to the state of Wisconsin, and occupied by said school at North Point in the city of Milwaukee during the ensuing two years, viz., 1905 and 1906.”

The language of this section is plain. It appropriates the sum of \$10,000 to be used for certain purposes during a certain specified period of time. The money appropriated to insure certain buildings for a certain specified time could not legally be used for another purpose. It is common for the legislature to appropriate a sum of money for the maintenance of an institution during a specified time. If any portion of such money is not needed for that purpose and is therefore not used during such time, it properly remains in the state treasury and becomes a part of the general fund.

The other appropriations named in the chapter are for repairs to certain specified buildings and for the purchase of necessary appliances. No time limit is fixed for these expenditures.

I am of the opinion that, if any portion of the sum of \$10,000 appropriated as stated above was not expended during the years 1905 and 1906, it should remain in the state treasury and become a part of the general fund. The industrial school for girls could not, in my opinion, make legal claim to any portion of it after the year 1906.

Yours truly,

F. L. GILBERT,
Attorney General.

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Appropriation—Superintendent of public property. Board of immigration. Stationery and supplies are not required to be furnished by the superintendent of property to the said board under chap. 407 of laws of 1907.

July 18th, 1907.

HONORABLE C. C. BENNETT,

Assistant Superintendent of Public Property,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of the 17th inst., referring to chapter 407 of the laws of 1907, in which you inquire whether or not the superintendent of public property is to furnish the state board of immigration with stationery and supplies.

The chapter referred to provides for a state board of immigration, authorizes such board to appoint a commissioner of immigration, at a salary of \$1,800 per annum, and prescribes his duties. Section 237*i* of the statutes of 1898, as created by said chapter, provides in part as follows:

“The said commissioner of immigration shall be provided with an office and suitable furniture and stationery at the expense of the state.”

The act also provides for a stenographer for such commissioner. The act, among other things, provides for printing folders, circulars and pamphlets.

The last section of the act, sec. 237*n*, provides as follows:

“There is hereby appropriated out of the general fund an amount of money not exceeding seven thousand dollars per annum to pay the expenses hereinbefore provided for.”

It is quite clear to me that furniture and stationery are a part of the expenses provided for in this act, and for which the appropriation is made. Indeed, it appears to me that section 237*n* expressly so provides, and I am unable to see how we can separate furniture and stationery from other expenses provided for in the act. How can one consistently say that the act provides an appropriation for printing circulars, folders, etc., and that the appropriation does not also include furniture and stationery, or that furniture and stationery should be paid for in another manner?

Besides, it will be noted that section 290 of the statutes of 1898 provides that the state superintendent shall furnish sta-

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tionery to certain offices specifically named therein and, by looking over the amendments to that section, it will be observed that, when a new office has been created, as in several instances, that section has been amended so as to bring such office within the provisions of that section in such a way as to require the state superintendent of public property to furnish it with stationery. There are departments of the state for which no such provision has been made, as, for instance, the board of health, and I think that, if the legislature had intended that the furniture and stationery for the office of commissioner of immigration should be paid for under the provisions of chapter 19 of the statutes of 1898, they would have so provided in this act; but, having failed to do so and, as furniture and stationery are directed under the act in question to be provided by the state, or at the expense of the state, I conclude that it was the intention of the legislature that such furniture and stationery should be paid for out of the fund appropriated for the maintenance of the board of immigration.

Expressio unius est exclusio alterius. (The expression of one thing is the exclusion of another.)

There is no question in my mind but that the furniture and stationery provided for should be paid for by the state, but I am of the opinion that payment must be made out of the fund appropriated for the maintenance of the board by said chapter 407.

Yours truly,

F. L. GILBERT,
Attorney General.

School Year—When an appropriation is made to an educational institution, the words “ensuing two years” may be interpreted as meaning school years.

HONORABLE JAMES A. FREAR,
Secretary of State.

July 19, 1907.

DEAR SIR—Your letter of the 16th inst. has been received. You have called my attention to chapter 512 of the laws of 1905 and have asked for my opinion as to the meaning of the words contained in the first section, “during the ensuing two years, viz., 1905 and 1906.”

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In reply I will say that this section makes an appropriation of \$10,000 to the Wisconsin Industrial School for Girls, for the purpose of repairing and insuring buildings belonging to the institution, during the two years 1905 and 1906.

Chapter 512 was published June 29th, 1905, and therefore went into effect at that time.

The question arises, then, what was the legislative meaning of the words "during the ensuing two years, viz., 1905 and 1906"?

Two years from June 29th, 1905, would be June 29th, 1907. Insurance and repairs upon school buildings are usually calculated in reference to the school year, which I believe is from June 30th to June 30th. If we interpret the years 1905 and 1906 to mean calendar years, then the appropriation would be for but eighteen months. I am therefore of the opinion that a reasonable construction of the legislative intent would be to interpret these words as meaning school years. This interpretation avoids the seeming conflict between the words "ensuing two years" and the words "1905 and 1906."

I am of the opinion that, if the institution is allowed to use this money during the ensuing two years, that is, to June 30th, 1907, it would be a compliance with the legislative intent as expressed in this section.

Yours very truly,

F. L. GILBERT,
Attorney General.

Appropriations; Construction of Statutes.—Chapter 476, laws 1905, held to be a continuous annual appropriation.

HONORABLE J. A. FREAR,
Secretary of State.

July 24th, 1907.

DEAR SIR—I am in receipt of your letter of the 22nd, in which you request my opinion as to whether the appropriation of \$9,000 mentioned in chapter 476 of the laws of 1905, is a separate and distinct appropriation, or whether it is to be treated as an annual appropriation, to be credited each year to the fund to be used for the purposes mentioned in said chapter.

Replying, you are informed that said chapter 476 was evidently intended to supply a fund that had theretofore been

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raised annually as provided in section 461e et seq. Wis. Stats. 1898. But the revenue feature of those sections was repealed by chapter 52 of the laws of 1905. This revenue had theretofore been used to provide a fund for teachers' institutes. The title of chapter 476 reads: "An act providing for restoring the fund for teachers' institutes by supplying the deficiency in such fund made by the enactment of chapter 52, laws of 1905, and making an appropriation therefor."

This title shows, and may properly be resorted to to show, the object of the enactment. Section 1 of the act reads in part as follows:

"There is hereby appropriated from the general fund in the state treasury the sum of nine thousand dollars, which shall be known as a teachers' county institute fund and shall be used under the direction of the county or district superintendent in in defraying the necessary expenses of conducting *annually* one or more teachers' institutes," etc.

Section 3 provides the manner in which the appropriation shall be distributed among the counties of the state, and section 4 provides in part as follows:

"The county or district superintendent of schools shall, between the first and tenth days of July *in each year*, make a statement upon oath to the state superintendent," etc.

Now this statute does *not* in so many words say that there shall be appropriated annually from the general fund in the state treasury, the sum of nine thousand dollars, but I am of the opinion that that inference may clearly be drawn from the act, from its title and from the fact that, by chapter 52, laws of 1905, the method of providing a fund for teachers' institutes to be held annually was abolished.

There is nowhere to be found in chapter 476, any intent of abolishing teachers' institutes after one year. On the contrary, it appears both in section 1 and section 4 that it was the intent of the legislature in passing this act, that such institutes should be continued, and the object of the legislature appears to me to have been to provide the fund from the state treasury, instead of providing it by contributions made by the teachers, and, giving it that construction, it is clear to me that the act carries an annual appropriation.

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“The rule requiring the interpretation of a statute in the light of, and with reference to, others *in pari materia* has a peculiarly appropriate application to acts upon such kindred subjects passed at the same session of the legislature. Indeed, in construing a statute, the entire scope of the legislature *in pari materia* of that legislation should be drawn into consideration.”

Endlich, Interpretation of Statutes, sec. 45.

“The provisions of appropriation acts as well as those of any other class of statutes are to be construed in connection with previous laws relating to the same subject matter.”

Endlich, Interpretation of Statutes, sec. 46.

And statutes may be enlarged, restricted and qualified to carry out the intention of the legislature.

“The inquiry where any uncertainty exists always is as to what the legislature intended and, when that is ascertained it controls.”

Sutherland, Statutory Construction, sec. 218, p. 288.

“The intention of an act will prevail over the literal sense of its terms. So general words in one part may be controlled and restrained by particular words in another, taken as expressing the same intention with more precision. The true meaning of any clause or provision is that which best accords with the subject and general purpose of the act and every other part.”

Sutherland, Statutory Construction, sec. 219, p. 290.

Hence I conclude that, although this act does not expressly say that the appropriation of \$9,000 should be made annually, the legislature, by having repealed other laws providing the fund which by this act is sought to be provided, and having provided in this act for an annual distribution of the funds appropriated and considering the title of the act and other acts *in pari materia*, it is plain that it was the intention of the legislature to provide an annual appropriation of nine thousand dollars for the purposes therein mentioned.

I can readily see that the provisions of the section are not as clear as they should be; that whether or not the appropriation is an annual appropriation may well have been considered by you as doubtful, and that it is a question upon which you

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should properly ask for construction by this department; but I am satisfied that the construction I have given this act is the one that should be adopted.

Yours very truly,

F. L. GILBERT,
Attorney General.

Appropriations—Balance left of an appropriation for expenses to a certain date should be turned into the general fund but if there are any unpaid claims incurred under the appropriation they should be paid from such appropriation.

HONORABLE J. A. FREAR,
Secretary of State.

July 24, 1907.

DEAR SIR—I am in receipt of yours of the 22nd, in which you ask my opinion as to whether any unused portion of the appropriation made for the Wisconsin state hospital and of other appropriations named in chapter 368 of the laws of 1905 should be carried forward and credited upon the next year's appropriation, or whether the statute confines the appropriation to the specific year named and requires a return to the state treasury of all unused funds.

In reply I will say that said chapter 368 provides appropriations of certain specific amounts to the Wisconsin state hospital and other institutions, which appropriations extend to July 1st, 1907. These appropriations are for current expenses, including painting and necessary repairs of said institutions, and, in my opinion, are to cover only current expenses and other expenses mentioned, incurred or expended within the period named, that is, prior to July 1st, 1907, and, if there is a balance left in any of these funds, it is my opinion that it should be turned into the state treasury.

The matter of the amount of current expenses of any state institution cannot be definitely ascertained in advance. The legislature desires to make an appropriation to meet necessary expenses. As the amount cannot be ascertained, the legislature makes an appropriation that they consider sufficient for the purpose, and it is their intent, in such an act, that the current expenses and other things provided for should be paid, but no more. So, if any balance remain, it belongs to the general fund of the state.

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Of course, if, prior to the first of July, 1907, any expenses are incurred which are not paid by the first of July, such expenses should be paid out of the fund. The balance should be turned into the state treasury.

This is the view entertained by my predecessor, Attorney General Sturdevant, as expressed by him in a letter to the Honorable J. Q. Emery, Dairy and Food Commissioner, dated January 20th, 1903, which may be found in the biennial report of the Attorney General of 1904, page 112, and I have no doubt but that it is the proper rule to adopt.

Yours very truly,

F. L. GILBERT,
Attorney General.

Indexing Statutes—Compensation for to be paid under chapter 2, laws of 1907.

July 29th, 1907.

A. T. TORGE,

Assistant Secretary of State,
Madison, Wisconsin.

DEAR SIR—Replying to your oral inquiry respecting the payment to be made as compensation for indexing the session laws of 1907, I will say that, in my opinion, such compensation can not lawfully be made under the provisions of section 320a or section 330 of the statutes of 1898; neither do I think it comes fairly within the intent and purpose of section 172; but a statute was enacted in 1907 (chapter 2 of the laws of 1907) which specifically provides an appropriation for payments for indexing the statutes, and the person who performs this work should be paid from that appropriation under the provisions thereof. See also chapter 88, laws of 1907.

Respectfully submitted,

F. L. GILBERT,
Attorney General.

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Appropriations.—Contracts for state buildings must be within appropriations.

Aug. 29, 1907.

HON. WILLIAM KITTLE,
Secretary Board of Regents, of Normal Schools,
Madison, Wis.

DEAR SIR—In your letter of the 25th inst., you asked me whether according to the provisions of chapter 175, laws of 1905, and chapter 505, laws of 1907, the board of regents is required to sell the normal school site and building at Milwaukee before contracts are entered into for the purchase of a new site and the erection of a new normal school building.

In reply I will say that sec. 1 of chapter 505 makes an appropriation in the following words:

“There is appropriated from the general fund of the state out of any money not otherwise appropriated to the normal school fund income the sum of \$60,000, which sum, together with the sums heretofore appropriated, shall be used for the erection of a normal school building at Milwaukee.”

Section 2 provides that no plans shall be adopted and no contract entered into by the regents for the erection of a normal school building until such plans and contracts shall have been submitted to the governor and he shall have become satisfied that said school building can be built and equipped for the amount provided for that purpose.

The question then resolves itself into this: may the board of regents make a contract for the erection of a building to cost more than the sum of the two appropriations, viz.. \$185,000 plus \$60,000.

Sec. 1 of chapter 175 laws of 1905, is as follows:

“There is hereby appropriated from the general fund of the state and out of any money not otherwise appropriated to the normal school fund income, for building a normal school building for the state normal school there located, and furnishing and equipping the same and purchasing land on which to build the same, the sum of \$185,000, \$100,000 to be now available and \$85,000 to be paid out of the general fund in 1906, and such money to be expended

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in such manner and at such times, with such sums as may be derived from the sale of the present state normal school building at Milwaukee, and the land on which the same is situated, which sale is hereby authorized as in the judgment of the board of regents of normal schools shall seem best."

It seems from these two chapters that the sums of \$185,000, \$60,000 and the sum to be derived from the old normal school building and grounds was appropriated for the purpose of purchasing a site and building a new school.

It is my opinion that if the board of regents of normal schools and the governor have knowledge as to about what sum may be realized from the sale of the Milwaukee property they could legally enter into a contract for the erection of a new building and its equipment, the cost of which should not exceed the specific appropriation together with what they are satisfied will be realized from the sale of the property.

Very truly yours,

F. L. GILBERT,
Attorney General.

Forestry—Land cruisers may be paid out of general or special fund.

HONORABLE JAMES A. FREAR,
Secretary of State,

Aug. 30, 1907.

Madison, Wisconsin.

DEAR SIR—You have asked for my opinion concerning the construction to be given to sections 21 and 22 of chapter 264 of the laws of 1905, and have asked whether or not, under the provisions of chapter 264, expenses for land cruisers or other assistants whose services are employed for the improvement and protection of said land reserves shall be paid out of the general fund or out of the state forester's fund.

In reply I will say that section 3 of chapter 264 contains this provision:

"The state forester shall, under the supervision of the state board of forestry, direct the management of the state forest reserve to which end he may employ the necessary assistants and may, upon said reserve, institute conservative lumbering, make and maintain forest nurseries, planta-

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tions, fire lines and execute other silvicultural and protective measures necessary to the highest permanent usefulness of said reserve to the state.”

Section 22 makes an annual appropriation out of the general funds in the state treasury of \$9,800. Therefore lumber cruisers and others employed to protect forest reserves may be paid out of the general fund until this appropriation is exhausted.

Section 21 provides that moneys received from the sale of wood, timber and from other sources shall be disbursed for the purchase of lands to be added to the state forest reserve and for the improvement and protection of said reserve and for the employment of the necessary assistants therefor. Therefore cruisers or other persons employed to protect the forest reserves may be paid out of the state forester's fund.

I am therefore of the opinion that persons employed for such services may be paid out of either of these funds until they are exhausted. Voucher is returned herewith.

Yours very truly,

F. L. GILBERT,
Attorney General.

Expenses.—Statutes reimbursing officers for their necessary expenses do not authorize them to employ clerks and stenographers.

HONORABLE JAMES A. FREAK,
Secretary of State,

Sept. 24, 1907.

Madison, Wisconsin.

DEAR SIR—Your letter of the 24th inst., containing statement of expenses incurred for the state of Wisconsin in the month of August, 1907, by the state veterinarian, has been received.

You ask if the item of \$30.00 for stenographic and clerical services may be legally audited and allowed in the form in which it is presented. The statement is accompanied by a receipt for stenographic and clerical services signed by Ida E. Ester. I am of the opinion that if the expenditure was authorized by law the form in which it is presented would be proper. I am

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unable, however, to find any authority of law for this expenditure. Following the provision for the salary of the state veterinarian, sec. 170 of the Wis. Stats. is the following: "The state veterinarian shall be reimbursed his actual and necessary expenses incurred in the performance of his duties." Substantially the same provision is found concerning the inspector of free high schools, the library clerk in the office of the state superintendent, the dairy and food commissioner and his assistants, the adjutant general, the members of the state board of control and many other state officers. These provisions have been interpreted, and I think correctly, to provide for the personal expenses of the officers while absent from their office upon business for the state. I do not believe that it can properly be interpreted to authorize these officers to employ clerks and stenographers at the expense of the state. If under these provisions, the state veterinarian could employ a clerk or stenographer at the compensation of \$30.00 then he might, under the same authority, employ one for \$300.00, or employ many clerks at a yearly salary according to his judgment as to the needs of his office.

It is my opinion that for state officers to employ clerks and stenographers there must be specific statutory authority therefor.

Very truly yours,
F. L. GILBERT,
Attorney General.

Oil Inspector.—May not employ clerk and charge the amount in his personal expenses.

Street-car Fare.—In going to home from office may not be charged in expense account.

HONORABLE JAMES A. FREAR,
Secretary of State.

October 16, 1907.

DEAR SIR—Your letter of the 11th instant, inclosing the statement of expenses if the state oil inspector for the month of September, has had consideration. You have called my attention to the item of \$32 for clerk hire and also to the charge for car checks. The statement is accompanied by three re-

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ceipted bills of M. B. Horneffer for \$10, \$5 and \$7 respectively. The charge is for "writing letters, getting out circulars, etc."

The charges seem to be regular in form and entirely reasonable in amount. However, I am unable to find any authority of law for the state oil inspector to employ a clerk and charge the expense to the state of Wisconsin. Some time ago I gave you an opinion upon this same question, relating to a charge of the state veterinarian. The provisions of law for the state oil inspector and the state veterinarian are very similar chapter 466 of the laws of 1901 provides that the supervisor of inspectors of illuminating oils and his deputies "shall have their actual and necessary expenses paid out of said special fund upon being approved by the governor and audited by the secretary of state."

Chapter 12, Wis. Stats. 1898, provides that "The state veterinarian shall also be reimbursed his actual and necessary expenses incurred in the performance of his duties."

Such provisions as these have uniformly been held, and I believe correctly, to include only personal expenses, such as railway fare, hotel bills, livery, telephone and the like. As I stated in my former opinion, they do not authorize officers to employ clerks or stenographers at the state's expense.

Concerning street car fare: it has been held that an officer whose headquarters were at Madison and whose home was in a suburb of Madison could not properly charge street car fare in going from his home to the capitol.

It would seem to me that this ruling would apply to an officer whose headquarters were in Milwaukee and his home at such a distance as to require the use of street cars. The interpretation is that an officer traveling from his office to his home on the street cars is not upon official business. It is sometimes quite difficult to draw the line between official and unofficial business but I do not think that the items of car checks can properly be allowed.

The charges for clerk hire are without authority of law.

Yours very truly,

F. L. GILBERT,
Attorney General.

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“I invite your attention to section 170 of the Wisconsin statutes relating to the payment to the dairy and food commissioner, his assistant and the chemist appointed by the commissioner, of their actual and necessary expenses incurred in the discharge of their official duties, etc.; also, to the first part of section 1410d, Statutes of 1898, as amended by the laws of 1907, (ch. 206) which specifies: “The governor may authorize the commissioner or his assistants, chemists or inspectors, when not engaged in the performance of other official duties, to give such aid in farmers’ institutes, dairy and food and farmers’ conventions, and the agricultural department of the State University as may be deemed advisable.”

and you request my official opinion on the following question:

“If the dairy and food commissioner or the chemist appointed by him, as above indicated, should be authorized by the governor to attend a National Dairy and Food convention beyond the borders of the state of Wisconsin, is that an official duty under the statutes of Wisconsin, the expenses incurred in the discharge of which duty are included in the statutes relating to the payment of expenses, etc.?”

Replying I will say that I have examined the statute to which my attention has been called by you and without stating other reasons therefor I will say that I am of the opinion that under the provisions of chapter 206, above quoted by you, when your chemist is authorized by the governor to attend such convention his actual traveling expenses expended by him in the performance of such service when itemized, verified and approved by the governor as provided in said section, is a proper expenditure to be audited by the secretary of state and paid to him. If the attendance at such a convention is not specifically an official duty, in my opinion it becomes such when authorized by the governor and I can see that in the present state of the administration of the pure food law that the attendance upon such a convention by the state chemist may be of inestimable value to your department in the way of acquiring data and facts not obtainable from books and, in many cases, not obtained from experience, which will be of aid to your department and said official at farmers’ institutes and to the agricultural department of the state uni-

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versity, besides it is provided in the statute above quoted that the governor may authorize your chemist to give aid to farmers' institutes, dairy and food and farmers' conventions.

I understand from your letter that the convention which your chemist desires to attend is a dairy and food convention and I think his attendance there when authorized by the governor is specifically provided for in said statute. Other reasons, I think, exist for authorizing such expenditure but what I have stated is sufficient to satisfy me.

Yours truly,

F. L. GILBERT,
Attorney-General.

Wisconsin State Law Library.—The appropriation provided in subd. 9 of sec. 372, laws, 1907, includes the cost of special equipment for an index system.

December 3, 1907.

MR. GILSON G. GLASIER,

Librarian Wisconsin State Library,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your favor of the 2nd inst. requesting an opinion as to whether or not the \$1,500 appropriation for the installing and maintaining of an index system in the Wisconsin state library covers the cost of special equipment as well as salaries.

Subdivision 9 of section 372, laws of 1907, provides in substance that the librarian shall cause to be installed and maintained a card index and catalog of books and material therein contained; that the necessary assistants to carry out the purpose of the section shall be appointed in the manner provided by section 368 and that there is appropriated a sum not exceeding \$1,500 per annum for the purposes of the section.

I take it that by "special equipment" you mean the actual files and cards necessary to properly install such a system and, in my opinion, the \$1,500 appropriated is intended to cover such special equipment as well as the clerical assistance necessary to prepare and carry on the system, as there is nothing in the law which indicates that the \$1,500 is to be solely for clerical hire and assistance. This department has consistently

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held that where there is a specific appropriation for the purpose of carrying out special work of a department that in the absence of anything to indicate a contrary intention on the part of the legislature the amount so appropriated is to cover the entire cost of labor as well as special equipment, as distinguished from ordinary furniture. Otherwise, a sum much larger than the legislature intended to appropriate for that purpose might be used in installing and maintaining such a system.

I am therefore of the opinion that said appropriation was intended to cover special equipment and the cost of assistance and especially so as section 368 of the same law provides an additional appropriation to be used, among other things, for such clerical and expert assistance as shall be requisite in the proper care and maintenance of the library. If the amount appropriated in subdivision 9, section 372, is not sufficient to pay for the special equipment and all assistance necessary to install and maintain the index system, I am of the opinion that section 368 is broad enough to allow you to use any surplus remaining from the appropriation provided for in section 368 for clerical and expert assistance in installing and maintaining your index system, but however this may be, I must hold that the purchase of special equipment is as much the installing and maintaining of your index system as is clerical assistance in connection with said system.

Very truly yours,

F. L. GILBERT,

Attorney General.

Agricultural Experiment Association.—Secretary of state auditing accounts for traveling by member of said association.

HONORABLE JAS. A. FREAR,
Secretary of State,

January 6, 1908.

Madison, Wisconsin.

DEAR SIR—I am in receipt of your letter of the 3rd inst. in which you inquire whether a bill of \$14.75 presented by a member of the Wisconsin agricultural experiment station for expenses incurred in attending the national corn association recently held in the city of Chicago, is a proper charge against the appropriation made by chapter 157 of the laws of 1903.

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Chapter 157, laws of 1903, as amended by chapter 43, laws of 1907, appropriates \$2,000.00 annually and section 2 provides that "money so appropriated shall be used in securing and testing new and improved varieties of seeds and plants, securing and testing fertilizers, studying the best methods of cultivation of feeding crops and in general advancing the agricultural interests of the state."

In reply to the same will say that the uses to which the money shall be put by the agricultural experiment association, as set forth in said statute, are wide and comprehensive. They include securing and testing seeds, plants and fertilizers, studying methods of cultivation of feeding crops and in general advancing agricultural interests in the state. The latter in particular grants very extensive authority and if said association or its officers consider that by one of their members attending such a gathering as the national corn a thereby observing and studying the matters named in said section of the act that they are thereby gathering information which will advance the agricultural interests of the state, or if the service was for the purpose of securing or testing seeds, plants or fertilizers and was approved by the officers of the association, in my opinion the claim should be allowed.

Of course I do not mean to say by this that traveling expenses of any or all kinds should be audited unless it clearly appears and you are satisfied that the expense was relevant to the objects sought to be obtained and secured by this act so that the question finally resolves itself to one of fact as to which you have ample authority to inquire, as I have heretofore indicated in opinions rendered. I can see that attending such an association might afford a great opportunity for observing and studying things to which the act directs attention to be given, but do not wish to be understood as saying that any and all traveling expenses should be allowed. Such expenses must be reasonable and connected with the objects sought to be attained.

I do not see that it is of any consequence where such a meeting shall be held in respect to attending it, but as to whether or not such authority extends to other officers and bureaus I express no opinion, but will pass upon questions relating to them as they may arise if presented by you. The statutes under which various boards, commissions and bureaus are cre-

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ated, the objects of their creation and authority for expending funds, differ very widely. I cannot, in this opinion which is based upon a definite and certain statement of fact, undertake to say what should be done in respect to another bureau, officer or body until the question and the statute in relation thereto are considered with the particular claim presented.

Very truly yours,

F. L. GILBERT,
Attorney General.

State Poultry Association.—Neglect to file claim at once does not forfeit appropriation.

HONORABLE JAMES A. FREAR,
Secretary of State.

January 13th, 1908.

DEAR SIR—You have asked me for my interpretation of chapter 554, laws of 1907, which relates to the Wisconsin state poultry association.

This chapter is an amendment to chapter 262, laws of 1903. The latter chapter provided an annual appropriation of two hundred dollars to the association. The new law went into effect July 13, 1907. The annual appropriation became due to the society on May 14th, 1907. I do not think that the neglect of the association to apply for the appropriation during the time from May 14th to July 13 deprived them of the benefit of the law. The new law is not retroactive. I am of the opinion that the society, having complied with the conditions of law, was entitled to the two hundred dollars appropriated by the old law, on May 14th, 1907, and that they may apply for and receive the same at any time during the year.

Yours very truly,

F. L. GILBERT,
Attorney General.

Telephones—In free library school in Madison Carnegie City Library must be paid for out of appropriation.

HONORABLE C. C. BENNETT,
Superintendent Public Property,
City.

January 14, 1908.

DEAR SIR—I am in receipt of your favor of the 14th inst in which you state:

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“I would like an opinion as to whether the superintendent of public property under the law is to furnish telephone service for the library school situated in the Carnegie library building in this city.”

In reply to the same will say that I have carefully examined all laws pertaining to the free library commission and am of the opinion that the particular telephone service to which you refer should be paid out of the appropriations to said library commission.

The law expressly provides that you shall furnish suitable offices in the capitol to the library commission but there is no provision made that any library school which the commission sees fit to establish shall have offices or rooms in the capitol building. The law provides that the commission may establish a library school and makes an appropriation for that and other purposes, and a telephone for the convenience of the library school is, in my opinion, such an expense as must be paid out of the appropriation for said school. If this were a case where the school was entitled to space in the capitol building and you were unable to furnish it, a different question would be presented, but as I read the law it was not contemplated that such school should be established in the capitol building and the commission has apparently sufficient discretion in the matter to establish it in some remote city if it saw fit.

Very truly yours,

F. L. GILBERT,
Attorney General.

Construction of Statutes.—County treasurers are authorized under sec. 1022—58 to pay fees to persons therein enumerated on certificate of state registrar.

January 21st, 1908.

DR. C. A. HARPER,

Secretary of the State Board of Health,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of January 20th, in which you ask for my official opinion as to whether, under section 1022—58 of chapter 469, laws of 1907, the county

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treasurer is authorized to pay out of the county treasury the fees to certain officials designated in said law, for the collection of vital statistics, on the certificate of the state registrar, without the approval of the claim by the county board.

In answer to your inquiry I will say that the section to which you have referred me provides that certain persons, upon the performance of certain duties,

“shall be entitled to receive the sum of twenty-five cents for each birth, death, marriage and accident so recorded, to be paid by the treasurer of the county upon certification by the state registrar.”

This is an act of the legislature applying to certain fees specially enumerated in said act and providing the manner in which the same shall be paid out of the county treasury.

A special act like this takes precedence over all general acts in which the same fees may be included, whether such acts are laws passed by the legislature or ordinances passed by the county board.

I am of the opinion that the county treasurer is authorized to pay these fees to the persons entitled thereto, upon the presentation by such persons of the proper certificate issued by the state registrar.

The provision of this act is similar to that of section 4060 of the statutes of 1898, which provides that certain witness fees in criminal cases shall be paid by the county treasurer upon the certificate of the clerk of the proper court. These fees are paid without the approval of such claims by the county board and without any other officer of the board passing upon said claims.

The express provision of the statute in question in the case presented by you is controlling and, in my opinion, the county treasurer is authorized to pay out of the treasury of the county the fees specified in said section upon the certificate of the state registrar.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Supreme Court Reports—Municipal courts from which appeal may be taken directly to the supreme court are to be furnished with current supreme court reports only.

March 17, 1908.

HONORABLE C. C. BENNETT,
Superintendent of Public Property,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your request for an opinion as to whether or not newly established municipal courts from which an appeal lies direct to the supreme court of the state, and municipal courts previously established but from which, by special law, an appeal may now be taken direct to the supreme court, are entitled to full sets of the Wisconsin reports and digests at the expense of the state and to be furnished direct from your office.

Replying to the same will say that section 357, R. S. 1898, which provides for the furnishing of one copy of the supreme court reports to certain courts, judges, clerks, law department of the university, Milwaukee library association and certain public libraries, was amended by chapter 526, laws of 1907, to include "the judge of any municipal court from which appeal may be taken directly to the supreme court" and change the number of copies to be furnished from one to ten. I fail to find anything in that law which would justify your furnishing a complete set to such a municipal court any more than you would be justified in furnishing a complete set to any other official or person mentioned in said chapter, for instance, you are to furnish ten copies to the Milwaukee library association and yet it does not seem possible that under that law anyone would contend that you were obliged to furnish a full set to said library association in case it had no set up to this time or having had one it had been destroyed. There seems to be, among the different municipal judges, some confusion in regard to the true meaning and intent of said chapter 526. It seems to me that each municipal court, be its jurisdiction confined to a city or to a county, is expected to be furnished a set of Wisconsin reports at the expense of the city or county, as the case may be, but when an appeal can be taken directly from any of said courts to the supreme court of the state, it was the intention of the legislature to furnish said court cer-

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tain copies of the current reports as they issue from said court. In other words, after a municipal court is once placed within the class above mentioned, it is entitled to the reports of the supreme court as such reports are issued to the public, but that the burden of properly equipping, in the first instance each municipal court is properly upon the city or county wherein it is established. Of course a different rule will apply to the establishment of a new circuit court either by a re-arrangement of old counties or the formation of new counties.

Judges of municipal courts are not left helpless in this matter and rendered unable to secure a full set of Wisconsin reports, as in my opinion, it is the duty of the county or city, as the case may be, to furnish the reports up to the time when it becomes the duty of the state, under said chapter 526, to begin the furnishing of current reports.

Very truly yours,

F. L. GILBERT,
Attorney General.

Salary.—Appointing officer may not divide salary where position is statutory and the compensation fixed by law.

April 15, 1908.

HONORABLE F. E. DOTY,

Secretary State Civil Service Commission.

DEAR SIR—In your letter of the 6th inst. you state that a statutory position being vacant, the officer having power of appointment wishes to employ two persons, the salary fixed by law to be divided between them. You say that the salary fixed by law is \$90 a month and that it is his desire to have names certified to him by the state civil service commission at a salary of \$45 a month and thereupon to make appointment of two persons for the one position. You have asked for my opinion as to the legality of such action by the commission and by the appointing officer.

I believe that no officer in Wisconsin has power to appoint subordinates, compensated out of the public treasury, unless he has statutory authority so to do.

“Even though the act of appointing officers may be deemed executive in its nature, the power to appoint offi-

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cers, excepting, perhaps, those who are to assist him in the discharge of his personal executive duties, is not inherent in the chief executive, but must exist, if it exist at all, by virtue of the authority conferred upon him by the sovereign power."

Mechem on Public Officers, sec. 108.

In creating the position in question and in fixing the salary of the appointee the legislature contemplated the appointment of a person qualified to earn the salary named. It may not be assumed that the law makers had nothing else in mind than the amount of money to be paid out of the state treasury. To permit the work of public officers requiring judgment and discretion to be let to the lowest bidder would certainly violate the established public policy. It would be an impeachment of the legislative judgment for the civil service commission to require the same qualifications for an employe who is to receive \$45 a month that it requires for an employe who is to receive double that amount. If the legislature had appropriated \$90 a month for the performance of certain work, then the appointing officer might apportion this sum to one or to many persons, as his judgment directed; but, where the statute creates the position and fixes the amount of compensation, no discretion is given to the appointing officer. It is held that a contract by a public officer or employe to accept less than the compensation prescribed by law is opposed to public policy and void.

Gilman v. Des Moines Ry. Co., 40 Ia. 200,

McConkey v. Chapman, 50 Ia. 281,

Boardman v. Thompson, 25 Iowa 487.

In the first cited the supreme court of Iowa said:

"If an employe may take less than the amount fixed by law, why may he not contract for an enlarged compensation? We think a contract whereby an officer agrees to accept a less or a greater compensation than is prescribed by statute is contrary to public policy and void."

I am of the opinion that, for the state civil service commission to certify two names at \$45 a month for a statutory position, the salary for which is fixed at \$90 a month, and for the appointing officer to appoint two persons at such salary,

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instead of one person, as the statute prescribes, would be contrary to law.

Yours very truly,

F. L. GILBERT,
Attorney General.

County Fairs—Premiums for “auto flower parades” and road building experiments not authorized by the statutes.

April 22nd, 1908.

HONORABLE JAMES A. FREAR,
Secretary of State.

DEAR SIR—Your letter of the 21st inst., in which you ask for my interpretation of the statute authorizing county agricultural societies to offer premiums, has been received.

Your first question relates to the offer of premiums for an “auto flower parade.” Section 1464; Wis. Stats., is as follows:

“All moneys received by any society, either from the state or any other source, after paying the necessary incidental expenses thereof, shall be paid out annually for premiums awarded, in such sums and in such way and manner as its by-laws, rules and regulations shall direct, on such live animals, articles of production, agricultural implements and tools, domestic manufactures, mechanical implements and production as are the growth and manufacture of the county, and also on such experiments and discoveries or attainments in scientific or practical agriculture as are made within the county; but live animals, the growth of any other county, state or country which have been owned and kept in any county, in this state for six months previous to its annual agricultural fair may receive the same premiums as those which are the growth of such county.”

I do not think that this section authorizes the payment of premiums out of the funds of such society for such purpose. The paying of premiums for displays of flowers is a proper function of county agricultural societies and is authorized by the statute. The purpose of such premiums is to promote the

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culture of the best and handsomest flowers, to enlighten the patrons of the county fair concerning the improved varieties of flowers, to create an interest in floriculture and to incite competition in the cultivation of blooming plants.

It is quite evident to me that such purpose could not be attained by a procession of automobiles decorated with blossoms. While such a parade would no doubt be pleasing and entertaining, it would have little or no educational value. The state of Wisconsin lends its aid to county fairs upon the theory that such fairs are educational institutions. The purpose is to gather together the best farm products of the county, that they may be seen and compared by farmers and others. By such exhibitions and comparisons it is hoped that better stock, better grains, vegetables, flowers and fruits may be produced. The competition incited by an automobile parade such as is suggested would not be in the cultivation of flowers, but in the decoration of automobiles. I do not think that an offer of premiums for an "auto flower parade" could be brought within the terms of the statute on the theory which you suggest, that such parade would be "a floral display in artistic designs."

Your second question relates to the awarding of premiums for a stretch of wagon road demonstrating the result of a split log drag.

This would amount to the offering of a premium for the best method of road construction. The purpose of such premium would appear to be a very practical and worthy one, but I am unable to find any provision in section 1464 that authorizes this. If such road drags are manufactured within the county, premiums could of course be offered for them, under the head of tools, domestic manufactures or mechanical implements. While the building of good roads is no doubt a great aid to agriculture, it could hardly be called an experiment in scientific or practical agriculture. I am of the opinion that the offering and paying of premiums for such purposes is not authorized by the statutes.

Yours very truly,

F. L. GILBERT,
Attorney General.

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Appropriations.—State board of health and vital statistics.
Fiscal year defined.

April 24th, 1908.

DR. C. A. HARPER,

Secretary of the State Board of Health,
Madison, Wis.

DEAR SIR—Yours of April 14th was duly received. You state that section 1022, subdivision 59, appropriates an annual sum to the state board of health and vital statistics, and you inquire whether the fiscal year begins and ends with July 1st and, if so, how much of this appropriation could be used to July 1st, 1908.

The section referred to makes an annual appropriation to the state board of health and vital statistics of \$6,000, in addition to other appropriations provided by law. Said section provides as follows:

“There is hereby annually appropriated to the state board of health and vital statistics in addition to other appropriations provided by law, the sum of six thousand dollars or so much thereof as may be necessary to enable the said board to carry out the provisions of this act, to be paid by the state treasurer on the certification of the president and secretary of such board.”

Chapter 469 of the laws of 1907 provides that the law in question shall be in force from and after October first, 1907. Under section 158 of the statutes of 1898, as amended by chapter 400, laws of 1901, the fiscal year begins and ends with July first. From October first, 1907—the time when the law goes into effect—to July first, 1908, the end of the fiscal year, is nine months, or three-fourths of a year. Under the system of bookkeeping in the office of the secretary of state the state board of health and vital statistics would be permitted to expend three-fourths of the appropriation during this fiscal year. Thereafter the board would be permitted to use, if necessary, six thousand dollars during each fiscal year.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Expenditure.—The secretary of state when away from his office on state business under chapter 24, laws of 1903, can not be reimbursed for his expenses except by act of legislature.

HONORABLE JAMES A. FREAR,
Secretary of State.

May 1st, 1908.

DEAR SIR—I have the honor to respond to yours of April 28th, in which you have submitted to me the opinion of my predecessor of June 22nd, in reference to chapter 24, laws of 1903.

That opinion construed the effect of the law providing that the secretary of state shall do certain things, including traveling to Milwaukee and elsewhere, but holds no reimbursements can be made for actual expenses.

You state that, in your opinion, such a limited and narrow construction placed upon this law in effect nullifies the same and prevents the protection that the legislature intended the state should have.

In answer to your inquiry as to whether any other construction can be placed upon said chapter, I will say that I have carefully considered that placed upon it by my predecessor, and I must say that I agree with the reasoning of said opinion and the conclusion reached by him. It is a well established rule in this state, under the provision of the constitution quoted in said opinion, that no money can be paid out of the state treasury without an appropriation therefor by law. Unless some statute of this state exists authorizing the payment of the expenses of the secretary of state when he is traveling or away from his office, no money can be paid for such purpose. We have often had laws passed by the legislature authorizing certain things to be done, but, in every case, when the legislature has failed to provide the necessary appropriation to carry out the law, it has been conceded that no money could be paid out of the treasury to carry out the provisions of the law.

You will notice that chapter 211 of the laws of 1905 provides for an appropriation of eighty-nine and ninety-five one-hundredths dollars to L. M. Sturdevant, then attorney general to reimburse him for moneys paid out by him for the state for clerk's, officer's and witnesses' fees and for abstracts and certified copies of records in the actions and proceedings in which the state is interested or a party.

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It appears that Mr. Sturdevant, in pending litigations for the state, had paid out said amount as part of his disbursements, but there being no statute authorizing the payment of such disbursements, it was necessary for him to present his bill to the legislature, in order to be reimbursed for those expenses.

There being no law appropriating any money for the expenses and disbursements of the secretary of state in traveling when away from his office, I am of the opinion that he is not entitled to be reimbursed for the same. If he has any expenses or disbursements under the statute in question, the only method by which he may be reimbursed is by presenting his bill to the legislature, as was done by Mr. Sturdevant.

Very truly yours,

F. L. GILBERT,
Attorney General.

County Fairs—State aid may not be computed upon premiums based upon expenses.

May 29, 1908.

HONORABLE JAMES A. FREAR,
Secretary of State.

DEAR SIR—Your letter of the 28th inst., accompanied by a copy of sworn statement of the secretary of the Oconto county fair association, has had my consideration. You state that the fair association published an offer of \$150, to be made in premium payments for towns, and that exhibits of farm produce were collected from a number of the towns by private individuals; that the total expense of collecting, including teams, personal service, freight, drayage, warehousing, etc., amounted to \$277.70. You also state that

“No payment of premium was made to any town organization or town official, but all payments were made for the expense of making collections, freight, drayage, etc., amounting to \$277.70.”

“No award was made or paid to any individual or any town of any amount. The \$150 offered appears to have been theoretically divided up into a number of awards, made in the name of towns, without any relation to the pay-

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ment of award, on the theory that the association having incurred the expense of \$150, and having shown the exhibits, that the state was liable for the amount of published premiums under the provision that forty per cent should be allowed for cash premiums."

You also state that

"There seems to be no disagreement as to the facts. It is purely a question of law and one that may become important if the practice is to extend to other associations throughout the state."

Upon this statement of facts by you it is unnecessary for me to analyze or consider the testimony given by the secretary of the fair association before you.

Section 1463 W. S. as amended provides that

"There shall be paid within ten days after the first day of February, out of the state treasury, to each organized agricultural society, association or board in the state, which shall have substantially complied with the following conditions, forty per centum of the total amount of premiums thereby paid at its annual fair for the preceding year. . . . On or before the first day of February in each year the president and secretary of each society claiming state aid shall file with the secretary of state a sworn statement of the actual amount of cash premiums and purses paid at the fair of the preceding season which premiums and purses must correspond with the published offers of premiums and purses and a further statement that at such fair all gambling devices whatsoever and the sale of intoxicating liquors had been prohibited and excluded from the fair grounds."

Webster's International dictionary defines the word "premium" as "A reward or recompense; a prize to be won by being before another, or others, in a competition; reward or prize to be adjudged; a bounty."

The offer of a premium implies that there shall be competition. The incurring and paying of expenses of an exhibit by a county fair association is not the payment of a premium as contemplated by law.

Your statement that "No award was made or paid to any individual or any town of any amount" is conclusive in the mat-

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ter. The \$150 offered as premiums for town exhibits was paid for expenses incurred by the fair association. The law does not authorize the payment of state aid based upon such expenses.

Yours truly,

F. L. GILBERT,
Attorney General.

Appropriations.—Light horse squadron armory association of Milwaukee entitled to if law has been complied with.

HON. JAS. A. FREAR,
Secretary of State,
City.

June 13, 1908.

DEAR SIR—I am in receipt of your communication of the 10th inst. in which you request my opinion on the payment of the two thousand dollars authorized by chapter 498 of the laws of 1907, to the light horse squadron armory association of Milwaukee. You say in part:

“In determining the question of payment it is necessary to know whether or not the erection of the buildings mentioned in the letter of May 22nd, signed by officers of the light horse squadron, is in compliance with that provision which requires the erection of buildings approved by the governor and adjutant general. Certain buildings mentioned on the attached plat in black ink have been so erected with the approval of the governor and adjutant general. Those in red ink which are additional, have not yet been built.”

In answer to your inquiry I submit the following. Chapter 498 of the laws of 1907, appropriates “for the purpose of maintaining buildings and grounds of the light horse squadron armory association of Milwaukee. . . the sum of two thousand dollars annually; provided, the. . . association shall, within one year from the date of the publication of this act, erect upon its grounds located in the town of Milwaukee . . . suitable buildings to be used for military purposes, plans for which to be submitted to the governor and adjutant general of the state; the said buildings and grounds to be of the value

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of not less than eighty thousand dollars; and, provided further, that the state of Wisconsin shall have the right at all times to use the buildings and grounds, . . . for the quartering of its troops in case of roit," etc.

According to the letter of Mr. Halsey, president of the association, under date of May 22, it appears that the association has purchased a tract of land in Milwaukee county consisting of thirty acres, which is estimated at the value of \$2,500 per acre; that the association has recently erected one barn estimated at \$2,500 and another at the value of \$1,200, also one building used for quarters valued at \$2,000 and a dwelling used for general storage; that it is the purpose and plan of the association to erect other buildings in the near future as shown by the sketch submitted; that the investment in the property is over \$80,000.

You also submit a letter from Mr. Wynne J. Morgan, a real estate broker, in which he states that he is familiar with the land and values in its vicinity and that the same is, according to his knowledge and belief, worth \$2,600 per acre. Also a letter from Mr. August Richter, Jr., a real estate broker, to the effect that he considers the land cheap at \$2,500 per acre.

If the tract of land has been paid for and the buildings are of the value set forth, and have been erected within the time prescribed by the act, there has been, in my judgment, a substantial compliance with the terms of the law so as to entitle the association to the appropriation.

I would suggest that before payment you require affidavits to be procured and filed in your office setting forth the values of the land and of the buildings erected and showing that the plans for the latter were submitted to and approved by the governor and adjutant general. I return herewith the plans and correspondence submitted.

Very truly yours,

Attorney General.
F. L. GILBERT,

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OPINIONS RELATING TO BANKS, BANKING
& TRUST CO'S.

Savings Loan and Trust Associations; duration of.

HON. M. C. BERGH,
Commissioner of Banking,
Madison, Wis.

DEAR SIR—At your request I have examined the amendment to the Articles of Incorporation of the Ashland Savings and Loan Association of Ashland, Wisconsin, by you submitted. The amendment adopted reads as follows:

“The existence of this corporation shall commence on the day of the filing of these articles, and no period is limited for the duration thereof.”

As the statute does not prescribe any limitation upon the period during which a building and loan association may continue its existence except as the same may be limited by the articles or by-laws of such association, as provided in section 2014—15, Stats. of 1898, I see no objection to the adoption of the amendment submitted, and the same is hereby approved.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Investment Companies.—U. S. Operating Co. is not such an investment company as comes within the provision of chapter 219, laws 1905.

HON. M. C. BERGH,
Commissioner of Banking,
Madison, Wis.

August 15, 1906.

DEAR SIR—Yours of the 13th referring to me correspondence and other documents submitted to you by Oscar Glaeser in re-

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gard to the United States Operating Company were duly received and have received careful consideration.

You inquire whether the said United States Operating Company comes within the provisions of chapter 219 of the laws of 1905.

Replying, you are informed that in my opinion said operating company is not a corporation whose methods of conducting business or whose contracts bring it within the class of individuals, co-partnerships or corporations intended to be reached by the provisions of that statute. True it is in a sense an investment company but only as other stock corporations are, whose agents or officers ask the public to invest in their capital stock. It does not appear by any document which it delivers to the stockholders that it agrees to return to stockholders anything whatever. It delivers simply the usual corporate stock certificates which indicate the interest the holder has in the corporation. It is organized for the purpose of promoting the business of the United States annuity and life insurance company. As I understand it the idea would be for this operating company to hire agents to solicit business for said life insurance company, and for the stockholders also to aid in that respect. The profits of the operating company are to come from the commission on new business and renewals of premiums which, by contract, would accrue to the operating company.

It may be a good investment or otherwise, no one can tell. But as it does not issue any contracts in which it agrees to return to its stockholders any specific sum of money or any sum whatever, or any property, it is not such an investment company as chapter 219, of laws of 1905, is designed to reach. It is merely a general stock corporation as to investing in which each individual must exercise his best judgment as he would in any other business venture. It may be a good venture. I cannot say, but, inasmuch as it appears that its officers are the same persons who are also officers of the said life insurance company, on the principle of self preservation or help yourself first, I would think that if they did not eat up all the profits of the business themselves in excessive salaries and lavish expenditures, that their officers might make such a corporation profitable. Whether having such a barnacle clinging to it is proper or will aid the said insurance company or its policy holders is a different question and one I am not called upon to answer.

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Trusting I have answered your inquiry and returning herewith documents submitted, I am,

Very truly yours,

L. M. STURDEVANT,
Attorney General.

Banks—Banking.—Banking corporation may build bank on real estate not owned by it.

HONORABLE MARCUS C. BERGH,
Commissioner of Banking,
Madison, Wis.

Dec. 28, 1906.

DEAR SIR—I am in receipt of yours of the 20th inst., in which you ask me two questions:

1. "What amount of money can a state bank, located in a village of five hundred population, having \$450 surplus in addition to a capital stock of \$25,000, of which, however, \$1,500 has been already expended for bank buildings and site, legally expend for the purchase of construction of a new bank building a new site for same?"

Section 14 of chapter 2 of the banking law provides:

"No bank shall invest in a banking office, including apartments connected therewith, to a sum exceeding twenty-five per cent of its capital and surplus, provided that this limitation shall not apply to the present holdings of banks now doing business."

The capital and surplus of this bank as stated by you is \$25,450, but \$1,500 has already been expended for bank buildings and site. 25 per cent of this sum is \$6,362.50, but \$1,500 has been expended, which leaves the amount that may still be expended, \$4,862.50.

Your second question is:

"Can the board of directors of such a bank legally employ any of the capital stock, surplus or profits of the bank in constructing a bank building upon ground not owned or the purchase of which is not contracted for by said bank? If so, how much?"

I know of no provision in the banking law that will prevent the building of a bank on leased ground, and I am of the opin-

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ion that a banking corporation may build its bank on land which it does not own. Under section 4 of chapter 2 of the banking law, a bank has the power "to make all contracts necessary and proper to effect its purposes and conduct its business," and, under the 6th subdivision of the same section, to exercise "all such powers as shall be usual in carrying on the business of banking." Section 14 of the same chapter is a limitation on the right of a bank to purchase, hold and convey real estate, but it clearly gives the right to purchase real estate for the purpose of using the same for its banking house or office; but it does not provide that the banking office itself cannot be situated upon leased ground.

In the brief submitted to me by Mr. Kenney, he seems to take the ground that, since the statute provides that real estate may be purchased for the purpose of being used for the erection or maintaining thereon of a banking house, therefore it is implied that a banking house must be situated on land owned by the banking corporation. I do not think this follows. The statute specifically limits the amount that may be expended for banking house and if the bank in question desires to dispose of its present banking building and build another on leased ground, expending therefor an amount not to exceed 25 per cent of its capital and surplus, it can do so.

Yours respectfully,

L. M. STURDEVANT,
Attorney General.

Building and Loan Association.—Dissolution thereof may be effected under section 1789, Statute 1898. Papers relating to such dissolution should be filed in the office of the secretary of state and also in the office of the commissioner of banking.

Aug. 15, 1907.

HON. JAS. A. FREAR,
Secretary of State,
Madison, Wis.

DEAR SIR—I am in receipt of yours of the 14th in which you request my opinion as to whether or not articles dissolving a building and loan association under the provisions of section 1789, Statutes of 1898, as amended by section 6, chapter 507,

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laws of 1905, are entitled to be filed in your office and if not, what proceeding should be adopted.

Replying, I will say that the provisions of section 2014—14, in respect to dissolving a building and loan association, is by action or proceeding by the attorney general *in invitum*. That section has no application to the question before us. Section 2014—15 provides that the articles of incorporation or by-laws of such an association may provide for the time and terms of the dissolution of the association but, as you will observe, that section does not provide the manner in which the dissolution of such corporation shall be effected.

Hence, I think that the proper section under which to dissolve a building and loan association is section 1789, as that prescribes the manner in which dissolution shall be effected, and when proper proceeding is taken under that statute, I have no doubt but that it will effect a complete dissolution thereof, and the duly certified resolution may properly be filed in your office; but as section 2010, statutes of 1898, requires the articles of incorporation, amendments thereof and all papers relating thereto to be filed with the bank examiner (commissioner of banking) I think that a copy of the papers relating to dissolution of the corporation should also be filed in the office of the commissioner of banking, and that it would be proper and desirable for you to so notify the association whose papers, in respect to dissolution, are under consideration.

Very truly yours,

F. L. GILBERT,
Attorney General.

Commissioner of Banking—Public Officers, Compensation, Constitutional Law.—State treasurer's duty as to warrants: Chapter 643, laws 1907, so far as it relates to an increased salary for commissioner of banking, is unconstitutional.

HONORABLE A. H. DAHL,
State Treasurer,

November 29th, 1907.

Madison, Wis.

DEAR SIR—I am in receipt of your favor of the 26th instant, in which you say:

“For the guidance of this office I desire your opinion as to my liability as state treasurer in paying warrants of the

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secretary of state issued under laws which may hereafter be declared unconstitutional for any reason, and submit the following questions:

“First. Is the warrant of the secretary of state a full protection to the state treasurer for moneys paid out thereon where the treasurer has no notice or knowledge of any question as to the constitutionality of the act under which the warrant is drawn?

“Second. Is the warrant of the secretary of state a full protection to the state treasurer for moneys paid out thereon where the treasurer has notice that a question may be raised as to the constitutionality of the act under which the warrant is drawn, and what is his duty towards the public, in his position as custodian of the public funds?

“Third. If, in the latter case, the warrant of the secretary of state is not a full protection to the state treasurer, then is the state treasurer, under these circumstances, protected in paying warrants to the commissioner of banking for salary at the rate of \$5,000 per year under chapter 643, laws of 1907?”

In reply to the same will say, in answer to your first and second questions, that subdivision 2 of section 157, Statutes 1898, provides that, among the duties of the state treasurer, he is

“To pay out of the state treasury, on demand, upon the warrants of the secretary of state, all sums authorized by law to be so paid,” etc.

You will notice that, in the law above quoted, the state treasurer is to pay out sums authorized by law to be paid and therefore, if the warrants of the secretary of state are not in fact for sums authorized by law to be paid, then such warrants are illegal and should not be paid by the state treasurer. If, however, the authority to draw a warrant is plain, it is the duty of the state treasurer to pay the same in the regular course of business.

In the case of the State vs. Hastings, 10 Wis., p. 468, the supreme court said:

“Our conclusion, therefore, is that it is the duty of the treasurer, in common with every other person, to take notice of the extent of the authority of the auditor as a part of the

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law of this state, and if, as in the present instance, the auditor allows and draws his warrant upon him for the payment of a sum of money, as the salary of a person who was not known or recognized as an officer of government, and did not act as such, or which had under the direction of the same or a previous auditor been paid to another, it was his duty to refuse payment, and thus bring the matter before the courts whose province it is finally to solve and settle all disputed and doubtful questions of law. On the other hand, when the authority of the secretary is clear, and provision has been made by law for the payment of the claim audited, then, notwithstanding he may think he has allowed too much or committed an error, still he should not refuse payment.”

In the case of the State ex rel. City of New Richmond vs. Davidson, state treasurer, 114 Wis. 563, it appears that the legislature of this state passed a law authorizing and instructing the then state treasurer, now governor, to make a transfer of certain money from one fund to another, for the purpose of relieving the city of New Richmond from a certain liability due the state, for the reason that said money had been used by the city of New Richmond for the relief of its citizens who were in distress as a result of a violent cyclone. The treasurer refused to make said transfer, upon the grounds that the legislature could not constitutionally pass such a law and mandamus was brought against him for the purpose of compelling him to make said transfer.

In deciding the case the supreme court did not hold that the mere passage of such a law was binding upon the state treasurer, but went back and decided the constitutionality of the law. It must therefore follow that, if the mere passage of a law by the legislature is not of itself binding upon the state treasurer, certainly the mere warrant of the secretary of state is not binding upon him, as, in both instances, it is necessary to ascertain whether or not the law is in fact constitutional. A state treasurer cannot close his eyes to the laws of this state simply because the secretary of state sends him a warrant valid and fair upon its face. It is as much his duty to protect the interests of the state as it is the duty of the secretary of state and, while the state treasurer has no power as an auditor, he cer-

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tainly is charged with the responsibility of knowing the law under which he pays a warrant.

Replying to the third question, will say that it appears that in November, 1902, the people of the state adopted the following amendment to the constitution as section 4 of article XI thereof:

“The legislature shall have power to enact a general banking law for the creation of banks and for the regulation and supervision of the banking business, provided that the vote of two-thirds of all members elected to each house, to be taken by yeas and nays, be in favor of the passage of such law.”

After the passage of this amendment and in pursuance thereof, the state legislature in 1903, by the requisite vote, passed an act, chapter 254 of the laws of 1903, providing for the creation of banks and for the regulation and supervision of the banking business. Section 2 of that act created the office of commissioner of banking, fixed his salary at \$3,000 and his term of office at five years. In 1907, the legislature passed an act, chapter 643, amending section 170 of the Statutes in relation to the salaries of several state officers and employes. Section 9 of that act provided as follows:

“The salary of the commissioner of banking shall be \$5,000 per annum.”

This act passed each house of the legislature by a majority vote, but not by a two-thirds vote of all the members elected to each house, the vote being as follows:

In the assembly—Ayes 47—Noes 29.

In the senate—Ayes 17—Noes 4.

The question presented is, could the salary of the commissioner of banking be increased in that manner; that is, by such votes? I am inclined to the opinion that it could not. The part of the act in relation to the salary of the banking commissioner while not so stating is, in fact, an amendment to the law, chapter 234, of the laws of 1903, relating to the creation of banks and for the regulation and supervision of the banking business. It must be conceded that the passage of such an act must be by the vote prescribed by the aforesaid amendment to the constitution, and, in my opinion, there is required the same vote to amend that act as would be required for its passage, otherwise any part of the act might be changed

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or repealed without the requisite constitutional vote, and the said constitutional provision practically annulled.

Taking another view of the situation, supposing that the act passed by the legislature had decreased the salary of the banking commissioner or abrogated it entirely by a majority vote, could not the commissioner have, very justly urged in opposition thereto that this act, chapter 234 of the laws of 1903, could not be amended in that manner? I think he could, and that such view is entertained by our supreme court so far as it has given any expression thereto.

See state ex rel. Bergh vs. Sparling, 129 Wis. 165, 170.

Such, I understand, was in part the contention of the counsel for the commissioner of banking in that case, and this being my view, I am of the opinion that the provisions of chapter 643 of the laws of 1907, insofar as they relate to the salary of the commissioner of banking, is invalid, not having been adopted by the necessary vote to alter or change chapter 234 of the laws of 1903.

There may be a further question in the case not presented by your letter; that is, as to whether the salary of the commissioner of banking can be increased during his term of office. This, in my opinion, would depend upon whether or not his was an office created or contemplated by the constitution. If the office of banking commissioner is a constitutional office or one contemplated by the constitution, by the prohibitions of section 20, article 4 of the state constitution, his compensation could not be increased during his term of office.

See Summers v. State, 55 S. Dak. 585,

State ex rel. Attorney General v. Smith, 35 Nebr. 26,
County of Douglas v. Tinme, 32 Nebr. 272.

The latter case holds that, where an office is created by the constitution, the compensation of the officer can neither be increased nor diminished during his term of office; but I express no opinion upon this latter question, being satisfied to rest upon the constitutional provision requiring a two-thirds vote of all members elected to each house to pass an act even amending the law in respect to the creation of banks.

All of which is respectfully submitted.

Very truly yours,

F. L. GILBERT,

Attorney General.

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Banks, County Depository, Bond as such, Time of Filing, Sureties.—1. The provision in ch. 474—1907 that a bank made a county depository shall file a bond before Dec. 1st is directory as to the time, and a bond filed Dec. 7th, is valid.

2. In such bond the sureties need not state in their affidavit that they are freeholders. If they really are such the bond is valid.

December 14th, 1907.

G. R. FRYE, District Attorney Polk County,
Clear Lake, Wisconsin.

DEAR SIR—Yours of December 12th is received. You state that the county board of Polk county, at its last session, duly designated “the Bank of Clear Lake” in Polk County a depository of the county funds; that, at the same time, it passed a resolution providing that, if this bank failed to furnish a satisfactory bond or for any other reason failed to become the county depository, then “the bank of Centuria” in county should be the county depository on furnishing a suitable bond.

You state that now the bank of Clear Lake has filed a bond, but that objection has been raised to it because it was not filed with the county clerk until the 7th day of December and because none of the sureties in their several justifications to this bond have made oath that they are “freeholders” of this state. You submit the following questions:

“1. Does the failure to file this bond on or before the 1st day of December, as provided by chapter 474, laws of 1907, invalidate this bond?

“2. Does the failure of the sureties to justify as to being *freeholders* of this state invalidate the bond if they, in fact, are so?

“3. If for either of these reasons this bond is not valid, can the bank of Centuria, above named, become the county depository by filing a suitable bond?”

In answer to your first question I will say that section 693, subdivision 2, of chapter 474, laws of 1907, provides in regard to such county depositories the following:

“Every such bank . . . shall, before it shall be entitled to receive any moneys of any county, file with the

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county clerk on or before the first day of December a good and sufficient bond conditioned to be in force and effect the succeeding first day of January," etc.

The provision of statutes requiring a bond to be given within a fixed time is usually construed to be directory only, and not mandatory, and a failure to give the bond within the time prescribed does not *ipso facto* work a forfeiture. Even if the statute expressly provided that, upon a failure to give the bond within the time prescribed, the office should be deemed vacant, it is generally held that the default is a ground for forfeiture only, and not a forfeiture *ipso facto*.

See Mechem's Public Officers, secs. 265 and 266 and cases cited in notes.

It seems to me that this is the law applicable in the case presented by you. The fact that the statute provides that the bond shall go into effect on the succeeding first day of January is an additional ground for believing that the above rule would apply. I am therefore of the opinion that the fact that the bond was filed on the 7th day of December, will not invalidate the same.

In answer to your second question I will say that subdivision 4 of section 693 of chapter 474, laws of 1907, provides as follows:

"Such bond, if a personal bond, shall be signed with not less than three sureties, residents and freeholders of this state, who shall together be worth in property therein, not exempt from execution and over and above their debts and liabilities, double the amount of the penalty of the bond, and who shall justify their responsibility by their several affidavits."

You will notice that this section provides that the sureties shall justify their responsibility by their several affidavits, but it does not state that they shall state in the affidavit that they are residents and freeholders of this state. I am therefore of the opinion that, if the sureties are in fact freeholders, but have not stated that fact in their affidavits, this fact will not invalidate the bond.

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The answers I have given to the first two questions makes it unnecessary to answer your third.

Very truly yours,

F. L. GILBERT,

Attorney General.

Building and Loan Association.—By-laws, matters omitted which should be included therein.

HONORABLE M. C. BERGH,

May 6, 1908.

Commissioner of Banking,

DEAR SIR—At your request I have examined the constitution and by-laws of the Union building, loan and savings association of Green Bay and Depere as revised and compiled April 21, 1908, submitted by you in your letter of the 29th ult, and would say in regard to the same that while this association apparently has a very good code of by-laws and one that has been carefully drawn and which the organization has sought to provide regulations for the government thereof under which they can operate in a satisfactory manner, yet such by-laws fail to conform in several particulars to the requirements of the statute, section 2014—11 and apparently were drawn without consideration of that statute. Following I point out several particulars in which the provisions of the statute are not complied with or are ignored. I have no doubt but that this was an oversight on the part of the officers of the association. These by-laws do not state:

1. The number of shares a member may own, hold and transfer.
2. They do not set forth forms of certificates or fees therefor or the terms of their issuance.
3. They do not state the fees to be paid on transfer of stock.
4. They do not state the manner of renewing lost or destroyed certificates and fees therefor.
5. Nothing is stated as to fines or penalties for violation of rules.
6. There is no regulation therein as to interest to be paid upon dues paid in advance.
7. The by-laws submitted do not state what proportion of

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profit shall be paid to stockholders on withdrawal. This is left indefinite, the section relating thereto merely stating that they shall be paid such amount as the by-laws may prescribe but I do not find that any amount is prescribed in the by-laws.

8. Nothing is said in the by-laws relative to bidding for loans.

9. No provision for banking or checking funds is made in the by-laws.

With the exceptions which I have thus pointed out I think there is nothing objectionable therein.

Yours very truly,

F. L. GILBERT,
Attorney General.

Building and Loan Association. By-laws.—Form of stock certificates should be attached thereto.

HONORABLE M. C. BERGH,
Commissioner of Banking,
Madison, Wis.

May 18, 1908.

DEAR SIR—I have examined the constitution and by-laws of the Union building loan and savings association of Green Bay and De Pere, Wisconsin, submitted by you on the 15th inst., as the same have been revised and amended in pursuance of my letter of the 6th inst., and I am now of the opinion that the said constitution and by-laws conform to the statute in respect thereto (Sec. 2014—11) except that no form of stock certificate is attached thereto. I think this should be done following sec. 32 and if convenient it could be done by the secretary of the company forwarding some blank certificates to be attached to the two copies of the by-laws submitted. When this is done they will be approved.

I do not think that it is sufficient to submit the substance of what shall be a certificate of stock. I think the statute contemplates that a copy or form of the certificate should be inserted in the by-laws.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Trust Cos. License Fee.—Companies under sec. 1222k. Fee for part of a year is \$500, the same as for a full year.

2. License fee is paid for a year ending with March 1st.

HONORABLE A. H. DAHL,
State Treasurer,

May 20, 1908.

Madison, Wisconsin.

DEAR SIR—Your communication with reference to the license fee for tax due the state from the Wisconsin savings loan and trust company of Hudson, Wisconsin, together with a letter from the president of said company, was duly received. You state that this company was organized March 23d, 1905; that they paid no license fee in 1905 or in 1906; that the first remittance you have had from them was on March 9th, 1907, which the company figured as for the year 1906. You submit the following:

“I would like to get your opinion on this matter. If a company is organized after March 1st of any year, are they allowed to do business until the first of March following without paying their license fee of \$500 in advance? Of course, the 3% on gross earnings could not be paid until they had been doing business for a certain length of time, but it appears to me that the state is entitled to the license fee when the company starts to do business, in advance.

“I would also like to get your opinion as to the amount that should be collected where a company organizes after the first of March. For instance, if a company should organize January first and pay in advance, must they pay \$500 to the first of March, or should I collect a *pro rata* share, or, in this case, one-sixth of the \$500?”

The provision for the license fee in question is contained in section 1222k, Stats. 1898, as amended by chapter 442, laws of 1905, and is as follows:

“Trust, annuity and guaranty corporations existing under chapter 86 shall, on or before the first day of March in each year, pay to the state treasurer, as an annual license fee for transacting their business, the sum of five hundred dollars; and in addition thereto shall pay three per centum of their net income during the calendar year preceding. The payment of such license and percentage

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shall be in lieu of all taxes for any purpose authorized by the laws of this state except taxes on such real estate as may be owned by such corporations.”

You will observe that this statute does not definitely state on what date the year begins for which the license is to be paid; but, as a license fee is generally payable in advance, it will undoubtedly be a correct construction of this statute to say that it begins and ends on the first day of March. I am strengthened in this conclusion by a provision of section 1220, which, in similar language, provides for an annual license fee to be paid by life insurance companies, and which also provides for a payment of a per centum of its cash receipts for premiums received by the company during the calendar year preceding. You will notice that this section is very similar in its wording to said section 1222k, but there is an express provision in said section 1220 that

“such license when granted shall authorize the company to whom it is issued to transact business until the first day of March in the ensuing year unless sooner revoked or forfeited.”

This section is also a part of chapter 86 of the Statutes of 1898, as is section 1222k, and I believe that it is a fair inference that the lawmakers intended that the license fee provided for in said section 1222k should cover the year beginning with the first of March.

In case a company is organized after the first day of March, the question as to the amount of the license fee is answered by the rule laid down in the 25th Cyc. on page 627, which is as follows:

“If a statute authorizing the levy of a fixed amount as an annual business license makes no provision for a *pro rata* license, a person commencing business in the latter part of the year must pay the full amount of the license required to be assessed.”

It is the general rule that officers cannot accept a license fee less than that prescribed by law.

See *Lombard v. Cheever*, 8 Ill. 469,

Munsell v. Temple, 8 Ill. 93,

New Orleans v. Meister, 33 La. Ann. 646.

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Our court has given the same construction to the statute providing for a specific amount as a license fee to sell intoxicating liquors, holding that a license is void issued for a fraction of the year for less than the full amount required by law.

State ex rel. Treat v. Hammel, 114 N. W. 97.

I am of the opinion that the state is entitled to the license fee of \$500 in advance from the company in question when organized after the first of March, although the period of time for which the license is paid is less than a full year and expires on the following first day of March. So a company organized on the first day of January could be compelled to pay a license fee of \$500 in advance for transacting its business to the first of March following. The company in question not having paid the full amount of license fee due the state, although the same has discontinued, the state is entitled to recover from said company a license fee of \$500 for every year in which the company transacted business in this state, so far as the same has not been paid.

I believe this answers your questions completely.

Very truly yours,

F. L. GILBERT,
Attorney General.

Trust Companies.—The receiving of money on deposit by trust companies, organized under secs. 1791*d* and 1791*i* inclusive, not subject to check or draft, nor payable on demand, and the issuing of notes, certificates of deposit, or pass books therefor, drawing interest, is not the exercise of a banking power or privilege or the doing of a banking business.

HONORABLE M. C. BERGH,

March 27, 1908.

Commissioner of Banking,

Madison, Wisconsin.

DEAR SIR—Under date of the 18th ult. you have asked if I agree with the opinion rendered by my predecessor, Hon. L. M. Sturdevant, as to “whether a trust company organized and doing business under sections 1791*d* to 1791*i* inclusive, of the

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statutes of 1898, has the right to receive deposits and pay interest thereon, issuing for such deposits, saving, pass books or certificates of deposit?"

After a long and careful research I have come to a contrary conclusion.

The foregoing sections of the statutes expressly authorize a trust company to "execute and issue its notes and debentures, payable at a future date" (Section 1791g) * * * "to execute and issue in the transaction of its business all necessary receipts, certificates and contracts." (Section 1791h.)

Furthermore, "Such corporations (trust companies) shall have and exercise any and all such powers as are usually had and exercised by trust companies." (Section 1791h.)

The limitation imposed upon such a company is that nothing in said statutes "shall be construed as giving it the right to issue bills to circulate as money, buy or sell bank exchange or do a banking business."

A promissory note and a certificate of deposit, in the usual form, are practically identical.

The Court says in the case of *Dietrich v. Rothenberger*, 75 S. W. (Ky.) 271:

"A certificate of deposit drawn in the usual form seems to fulfill in every particular the definition of a promissory note, to-wit, an unconditional promise in writing for the payment of a certain sum of money absolutely and at all events. It is therefore held in all the states of the union, except Pennsylvania, that the instrument is, in substance and in legal effect, a promissory note, and governed in most respects by the same general rules."

See also *Amer. & Eng. Ency. of Law*, 2nd Ed. vol. 5, page 803.

Chief Justice Ryan in the case of *Klauber et al v. Biggerstaff*, 47 Wis. on page 555, uses the following language:

"The ordinary form of a certificate of deposit of money falls precisely within the definition (of a promissory note), and it seems strange that there ever was a doubt that it was in law a negotiable promissory note."

This language was approved in the case of *Curran v. Witter*, 68 Wis. 16.

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The word "debenture," according to Anderson's Law Dictionary, page 315, is difficult of accurate definition. "It expresses the acknowledgment of a debt by either a corporate body or a large partnership."

Debentures may be charges of some kind upon property, or they may be nothing more than an acknowledgment of debt. (Supra.)

An entry made in a pass book, insofar as the questions here involved are concerned, is equivalent to a certificate of deposit.

Oulton v. Savings Institution, 17 Wall. U. S. 109.

"Corporations take, by implication, the right to use all reasonable modes of executing their express powers which a natural person might adopt in the exercise of similar powers. They must have a choice of means and are not to be confined to any one mode of operation."

Thompson Com. Corp., section 5643.

In the absence of express authority therefor, every private corporation, which may require the use of money to carry out the purposes of its organization, has the implied power to borrow money for such purposes, and it takes such power as a natural person enjoys it, with all its incidents and accessories. It may borrow money precisely as an individual may, and bind itself for the payment of the same by any form of obligation not forbidden.

Supra, section 5697.

The power to execute and issue bonds, contracts, and other certificates of indebtedness, includes the power to make negotiable promissory notes, payable at a future day or on demand.

Supra, section 5730.

When a corporation possesses the power to borrow money, it is not material by what kind of instrument it acknowledges the indebtedness or promises payment.

Supra, section 5731.

Rockwell v. Bank, 13 Wis. 731, p. 733.

Bank vs. Trust Co., 105 Fed. Rep. 491.

It follows from the foregoing that, unless prohibited by the provision of the statute forbidding trust companies to "do a

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banking business," trust companies have the right, under the statutes of this state, to borrow money and evidence the loan by note, certificate of deposit or other form of negotiable paper not expressly prohibited.

In distinguishing banks from trust companies the American & English Ency. of law, second edition, vol. 3, on page 791 uses the following language:

"The distinction between a bank and a trust company is well defined. The powers of the trust company depend upon the terms of its charter, of course, but they are not banking powers. The trust company, like the savings bank, *pays interest upon deposits*, but its deposits are strictly loans, not subject to check. It may not issue its own notes for circulation, nor does it buy or sell exchange in the ordinary course of its dealings. In directions that are not akin to banking, its powers are much broader, and extend outside the monetary realm into real estate transactions, trusteeships and the conduct of property interests of all kinds. The exercise by a trust company of some of the functions of a bank does not make the company a banking institution, nor lay its officers liable to prosecution for violating the banking laws."

The case of *Dietrich v. Rothenberger*, 75 S. W. Rept. (Ky.) 271, is instructive on the question here involved. The German-American title company, a corporation authorized to borrow money and give notes or other evidences of indebtedness, borrowed a sum of money and issued to the lender a paper bearing the title "Certificate of Deposit," which certified that the lender had the sum loaned to his credit at the office of the corporation, and that the corporation agreed to pay him the same, with interest at the expiration of a fixed period. This act was held not to constitute the doing of a banking business by the corporation. The following language is used by the Court on page 272:

"The trust company, like the savings bank, pays interest upon deposits, but its deposits are strictly loans, not subject to check * * * The money in this case was simply loaned for twelve months. It was not subject to check. There was nothing in the transaction that might not have

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been done, and is not in fact done, by many individuals throughout the state. *It was not the exercise by the corporation of any banking privilege.*"

A corporation that borrows or lends money for its own use is not engaged in banking.

Bolles on Banking, vol. 1, page 9 and cases cited.

A general deposit, which is subject to check, is something more than a loan.

Supra, page 180.

Boyd v. Schneider, 65 C. C. A. 209, page 212.

Banks are of three kinds, viz., banks of issue, banks of exchange and banks of deposit.

Morse on Banking, section 2.

The characteristic feature of the first is that it issues its paper to circulate as money, of the second that it buys or sells exchange, of the third that it receives money on general deposit, which is always payable on demand and subject to check and draft.

Bolles Modern Law of Banking, vol. 1, page 2.

It is the receiving of money upon such terms that constitutes the act one of banking. An institution which does not issue its paper to circulate as money, nor buy or sell exchange, nor receive money on deposit, payable on demand and subject to check and draft, is in no proper sense of the word a bank.

Consequently, if an institution be not engaged in any one of these operations it is not, properly speaking, doing a banking business.

Banks are not, of course, confined to these three operations, but what they do in addition thereto does not involve the exercise of a banking power or privilege nor is it the doing of a banking business.

It was expressly held in the case of State v. Lincoln Trust Company, 144 Mo. 562, relied upon in large part by my predecessor in his opinion, that the trust company in question in that case had no authority to operate a *general* deposit account and receive money *without* paying interest thereon.

It was further held in that case that "They (trust companies) have no authority to operate a general deposit account and

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receive money in any sums whatever upon which *no* interest is allowed and pay out such funds upon the depositors' checks." (Page 588.)

In respect to the right of a trust company to establish the relation of debtor and creditor between its depositors and itself it was held that the right to accept money and pay interest on the same "necessarily authorizes them (trust companies) to create the relation of debtor and creditor as to the funds so deposited, but only to that extent." (Page 588.)

It was the receiving of money on general deposit, without the payment of interest thereon, subject to check as it is usually received by banks, that was pointed out to be obnoxious to the statute.

The phrases "banking business" and "banking privilege," have received very restricted interpretations by some of the Courts and are construed by them as applying only to those banks which exercise the function of issuing paper money.

Bank v. Land Co., 105 Cal. 376.

Deartborn v. Bank, 42 Ohio St., 617, page 622.

Building Assoc. v. Gallagher, 25 Ohio St., 208, page 214.

Trust Co. v. L. & T. Co., 65 N. W. R. (Minn.) 78.

It is an elementary rule that in the interpretation of statutes every word therein is to be given its full force and meaning if possible. To hold that a trust company may not borrow and evidence its loans by notes, certificates of deposit or pass book entries would, in effect, read out of the statute the words "execute and issue its notes and debentures, payable at a future date."

In my opinion it is the receiving of money on general deposit, subject to check and draft that the statute prohibits by the phrase forbidding a trust company to "do a banking business" and not the borrowing of money on time for which interest is paid.

It appears from an examination of the statutes of the various states that it is quite usual for trust companies to be expressly given the right to receive deposits and pay interest thereon so that it may be contended with some force that such power is within the powers "usually had and exercised by trust companies."

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See in this connection the following statutes and authorities:

- Mills Annot. Statutes, Col. Rev. Sup. vol. 3, Sections 535-544 and Laws 1901, page 102.
 Civil Code, Idaho, 1901, ch. 80, secs. 2086-2162, also secs. 2332-2337.
 Annot. Code, Ia. 1897, Sec. 1889.
 Stats. Kas. 1905, Sec. 1526 & Ch. 528, Laws 1903.
 Laws of Louisiana 1902, Act 45, Sec. 61.
 Revised Laws of Mass. 1904, Ch. 116, Laws 1905, Ch. 189.
 Gen. Stats. Minn. 1894, vol. 1, Sec. 2849 & Revised Laws 1905, Secs. 3035-3038.
 Revised Statutes Mo. 1899, Ch. 12, Art. 12, Sec. 1424.
 Annot. Codes Mont. vol. 1, pt. 4, Tit. 3, Ch. 1, Sec. 590.
 Revised Stats. New Jersey 1899, Ch. 71, Laws 1902; Ch. 214, Laws 1903.
 Laws New Mexico 1903, Ch. 52.
 Laws New York 1903, Sec. 156, Ch. 696.
 Stats. Pennsylvania, Sec. 1, 29, Law of Corporations.
 Laws 1905, South Dak. Ch. 74, Sec. 4.
 Laws Tenn. 1887, Ch. 190, Sec. 128.
 Revised Stats. of Utah 1898, Ch. 6, Sec. 424.
 Laws of Washington 1903, Ch. 176, Sec. 4.
 Acts 1903 W. Va., Ch. 7, Sec. 1, Ch. 45, Laws of 1905.
 Amer. & Eng. Ency. of Law, 2nd Ed., vol. 3, p. 791.
 Kirkbridge & Sterrett, The Modern Trust Co., Chapters 5 and 6.
 Dietrich v. Rothenberger, 75 S. W. Rept. 271.
 Trust Co. v. Int. L. etc. Co., 153 Mass. 271.
 People v. Trust Co., 139 N. Y. 185.
 Pratt et al v. Short et al., 79 N. Y. p. 441-2.

It is my opinion, based upon the foregoing authorities, that the receiving of money on deposit by trust companies, not subject to check or draft, nor payable on demand, and the issuing of notes, certificates of deposit, or pass books therefor, drawing interest, is not the exercise of a banking power or privilege or the doing of a banking business, but that such a transaction is a loan such as any individual may make, the note, certificate or pass book being merely the written evidence thereof.

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I believe that I may appropriately suggest in closing that the question here involved is a very important one, especially to the financial institutions of the state, and that the subject is one which should receive the attention of the legislature, the matter being, in my judgment, one for legislative action rather than for judicial interpretation.

Very truly yours,

F. L. GILBERT,
Attorney General.

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OPINIONS RELATING TO BOARD OF CONTROL, INDIGENT PERSONS, ETC.

Requisitions.—Requisition cannot be issued for the return to this state of a girl who has been an inmate of the Wisconsin industrial school for girls but who has been paroled and is now staying in another state.

STATE BOARD OF CONTROL,

Sept. 5, 1906.

Madison, Wis.

GENTLEMEN—The letter of Miss Mary J. Berry, superintendent of the Wisconsin Industrial School for Girls, written to Honorable J. O. Davidson, and referred by you to this department, has had consideration.

It appears from the statement of Miss Berry that one Emma Nelson, a former inmate of the Wisconsin Industrial School for Girls, was paroled to her stepfather in St. Paul last February; that shortly thereafter she left her stepfather and went to work in the family of a Mr. Backen, in St. Paul; that the school sent a representative to St. Paul for the purpose of returning the girl to the school; that the gentleman for whom she worked objected to her going, and that the representative was unable to procure her return to the school. Miss Berry now asks the governor for a requisition in order that she may be brought back.

It appears that the girl is nineteen years of age; that she is in a nice home, and that there is no apparent reason why she should be returned to the school at the present time, except that Miss Berry fears that she would get into bad company and go wrong.

The governor of the state has no power to grant a requisition for the girl's return. The school, being her legal guardian, in all probability has the right to her custody, but the governor cannot issue a requisition except for fugitives from justice.

Yours truly,

L. M. STURDEVANT,
Attorney General.

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Board of Control.—Not required to sign consent to adoption under sec. 573j in any particular form. Form below sufficient.

STATE BOARD OF CONTROL,

Sept. 14, 1906.

Madison, Wis.

GENTLEMEN—As requested by you, I have examined the question submitted to me relative to the sufficiency of the form of consent which you are empowered to give to the adoption of a child who is an inmate of the State Public School, at Sparta, Wisconsin.

The form you submit is written at the foot of the petition for adoption which is made to the county court and is in words as follows:

“We, the undersigned state board of control in and for the State of Wisconsin, hereby consent that an order of adoption of _____ by _____ be entered herein in accordance with the prayer of the foregoing petition. “Dated Madison, _____, 1906.

Gustav Kustermann.

H. Grotophorst,

Allan D. Conover,

L. B. Dresser,

Alma J. Frisby,

State Board of Control.”

Your statement to me is that a judge of one of the county courts of this state refuses to proceed on a petition made as a basis of proceedings for the adoption of an inmate of said school, on the ground that your consent, as stated above, is insufficient, and that your consent can only be given under the corporate name and seal of the board, signed by the president and secretary of the board.

You are authorized, under the provisions of section 573j Wis. Statutes 1898, to give your consent to the adoption of an inmate of said school. The statute provides that such consent given in writing shall have the same force and effect as if given by the parent or parents of such child. The statute does not prescribe the form of the consent; it does not require that it shall be signed by the president or secretary or sealed with the corporate seal of the board. There is no statute providing that the board shall have a corporate seal, and I am informed that your board has never procured or used one. It is true that, un-

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der the statute, the five members of the board are a body corporate, under the name of the "state board of control of Wisconsin reformatory, charitable and penal institutions." You will note that the consent signed does not contain the full name of the board, as designated by section 561 Wis. Statutes, 1898; but in very many provisions of the statutes, your board is designated simply as "the state board of control," and, under the section giving you power to consent to the adoption of such children, your board is designated as "the state board of control."

I have no doubt that the consent made and signed as above indicated is entirely sufficient. There is no statute in this state providing how this consent shall be signed. There is one provision providing that an order made by your board when acting as a commission of lunacy shall be signed by the president of the board and attested by its secretary. There may be other similar provisions and, where the statutes specifically requires the order to be signed in a certain way, it should be signed in the manner pointed out by the statute. No such direction is given in the statute referred to and, where the consent is signed by every member of the board as an act of the board, it certainly meets the requirements of the statute. There is no provision requiring bodies corporate in this state to execute documents, contracts or other papers in any particular form or requiring them to be signed by any particular officers, with the exception that deeds and contracts affecting the title to real estate and which must be recorded are required to be authenticated in a formal manner by some officers of the corporation.

Unless there is some provision of the statute to which my attention has not been called, requiring your board to act in all cases through its president and secretary a consent in the form above given is certainly sufficient. The secretary of your board is not required to be a member of the board, but is elected or appointed by the board. The president, however, is a member of the board and he has signed this consent, although he does not designate himself as president. The object of the statute is fulfilled when the board as a board gives its consent in writing, and it is not very material how that consent is given—whether by the whole board or by its officers, so far as the form of the writing is concerned—but it is necessary that the consent

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be given by the board, and not by the individual members of the board. The consent is to be evidenced by writing, and this has been done.

Yours respectfully,
L. M. STURDEVANT,
Attorney General.

Legal Residence.—A man of full age who has a legal settlement in this state and removes to Minnesota and within three months is imprisoned for a crime does not lose his legal settlement in this state while such imprisonment lasts and does not acquire a new one in Minnesota.

Sept. 29, 1906.

HON. M. J. TAPPINS,
Secretary of State Board of Control,
Madison, Wis.

DEAR SIR—You have submitted to me the communication of the State Board of Control of Minnesota, relative to a young man who is alleged to have been born and reared in this state and to have resided at Rio, until October, 1902, when he went to Minnesota ostensibly looking for work. According to the communication this young man two months later, in January, 1903, was arrested for a crime and committed to the state reformatory, and in October 1903 was transferred to the state prison, where he is now confined. His mental condition is such that he needs care and treatment not available to him at the prison. His parents who reside at Rio, are desirous of having him come to them. You desire to have my opinion as to the law governing a case of this kind.

In answer to your inquiry I will say, that a legal settlement in this state can be acquired in any town by residing one whole year in the same.

Under subdivision 7, of said section, it is provided:

“Every settlement when once legally acquired shall continue until it be lost or defeated by acquiring a new one in this state, or by voluntary and uninterrupted absence from the town in which such legal settlement shall have been gained for one whole year or upward, and upon ac-

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quiring a new settlement or upon the happening of such voluntary and uninterrupted absence all former settlements shall be defeated and lost.”

If this young man had a legal settlement at Rio, Wisconsin, when he left this state, which it appears that he did, and was imprisoned in Minnesota before the expiration of one year, as the facts stated in the above named communication indicates, it is my opinion that he has not lost his legal settlement in this state, for I believe it could not be considered a voluntary absence from this state when the man was powerless to return to this state. It would be impossible for you to show that this man was voluntarily absent from this state when in fact he was prevented from returning by imprisonment. No man can be said to be voluntarily absent when he has no choice but to be absent.

I have examined the Minnesota law as to the provisions for a legal settlement and I find that section 1488 of the revised law of Minnesota, provides as follows:

“Every person, except those hereinafter mentioned, who has resided one year continuously in any county, shall be deemed to have a settlement therein, if it has the county system; if it has the town system, he shall have a settlement in town, city or village therein in which he has longest resided within such year. Every person who has resided one year continuously in the state, but not in any one county, shall have a settlement in the county in which he has longest resided within such year, if it has the county system; if it has the town system, his settlement shall be in the town, city or village therein in which he has longest resided within such year. The time during which a person has been an inmate of a hospital, poorhouse, jail, prison, or other public institution, and each month during which he has received relief from the poor fund of any county or municipality, shall be excluded in determining the time of residence hereunder. Every minor not emancipated and settled in his own right shall have the same settlement as the parent with whom he last resided.”

Under this provision of the Minnesota law, this young man could not have acquired a legal settlement in Minnesota for he

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was imprisoned after a few months residence in said state.

There are cases in other states holding that the period of a person's imprisonment for crime does not constitute any portion of the successive residence requisite to his acquisition of a legal settlement by commorancy.

See, *Town of Reading vs. Town of Westport*, 19 Conn. 561.

Town of Washington vs. Town of Kent, 38 Conn. 249.

It seems to me that this young man according to the facts stated in this communication has not lost his legal settlement in the state of Wisconsin under our laws, neither has he acquired a legal settlement in the state of Minnesota under the Minnesota law.

The question as to whether the board of control should consent to the return of this young man to the state of Wisconsin, is a question for said board to decide. This depends upon the policy which the board will pursue in such cases.

Very truly yours,

L. M. STURDEVANT,

Attorney General.

Board of Control.—Application to board to correct an error in charging Lincoln county with the support of a person who has no legal settlement therein should be made by the district attorney of the said county in conformity to section 591, statutes 1898.

October 2, 1906.

M. J. TAPPINS,

Secretary State Board of Control,

Madison, Wis.

DEAR SIR—I have examined the papers consisting of letters and affidavits which were sent to the board of control by the Hon. M. G. Hoffman, county judge of Lincoln county, which you placed in my hands for examination.

From the affidavits and letters therein contained I ascertain that this is sent to the board of control for the purpose of making an application to said board by Lincoln county for relief from the support of George Baker, a person adjudged to be in-

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sane and now confined in the northern hospital for the insane. You ask whether such application has been properly made to said board.

In answer to your inquiry I will state that the application for the relief sought in said application should be made under section 591 of the statutes of 1898. The application should be made in writing by the district attorney of Lincoln county and if known to the applicant, the application should designate the county to which said inmate is chargeable and if it be claimed he is chargeable to the state it should so state.

It is my advice that these papers should be returned to Judge M. G. Hoffman, together with a statement that such application should be made by such district attorney, as provided by said section 591, so as to give the county the full benefit of the services of its legal adviser and representative in this matter. It is probable that the district attorney will want to present to the board some additional facts by affidavit or otherwise and the county should have the benefit of his services, besides this is the only way pointed out by the statute in which such application can be made to said board of control.

The board of control will understand how to proceed under said section 591, and section 593 of the statutes of 1898.

Very truly yours,

L. M. STURDEVANT,
Attorney General.

Residence of Insane Person—All persons have legal residence somewhere.

November 14, 1906.

HON. M. J. TAPPINS,
Secretary State Board of Control,
Madison, Wis.

DEAR SIR—YOU have asked me concerning the legal residence of Alfred Cook, an inmate of the northern hospital for the insane at Oshkosh. I have carefully read the letters of Dr. W. A. Gordon, superintendent of the hospital, and of Cecila Cook. It appears that Mr. Cook lived in Minnesota for twenty-five years prior to last May, when he came to Wisconsin. His sister states that their home in Minnesota was broken up

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by the death of their mother and that she and her brother Alfred moved to Wisconsin on the 8th of May. Miss Cook now lives at Polar, Wisconsin. Although she does not say that she and her brother came to Wisconsin intending to make it their permanent home, it does appear that they abandoned their home in Minnesota. Every person must have a legal residence somewhere. It must be at some definite place. As it appears that they left Minnesota without intending to return, it would seem to me to be useless effort to attempt to negotiate with the officials of Minnesota for the return of the parties to that state.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Industrial School for Boys—Chapter 50 of the laws of 1905 does not by implication repeal section 49, chapter 351 of the laws of 1899, as both laws may stand together.

November 30, 1906.

HON. A. J. HUTTON,

Supt. of the Industrial School for Boys,
Waukesha, Wis.

DEAR SIR—Yours of November 28th, is received. You say that a boy was committed to your institution from Durand, Pepin county, Wisconsin, by a justice of the peace. You say that you would have sent the boy back if the sheriff had not produced a letter from me to the district attorney of that county wherein I hold that section 49 of chap. 351 of the laws of 1899 is still in force. You say that you supposed that section 2, of chap. 50, laws of 1905, took away the authority absolutely from justices of the peace to commit boys to this institution, and that you still think so. You say that you wrote the bill which is contained in chap. 50 of the laws of 1905, and it was certainly the purpose to take this right away from justices of the peace. You inquire whether it is my mature judgment that section 49 of chap. 351 of the laws of 1899 is still in force.

In answer to your inquiry I will say I have looked into this question very thoroughly and although I understand that it

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was the intention of the board of control to confer this right of sending boys to the industrial school on courts of record only and to take away that right from justices of the peace by enacting chap. 50, laws of 1905, still I must hold on an examination of the statute that they have not accomplished the purpose which they had in view. It cannot be said that section 49 of chapter 351 of the laws of 1899 could be repealed by implication for those statutes may stand together. Chapter 50, laws of 1905, does not in terms repeal this other law, neither is there anything contained in it which would abrogate the former statute, for by a fair reasonable construction both can stand together. Repeal by implication is not favored by the courts. From an examination of the decisions I am persuaded that there is no repeal by implication in the case in question. It was simply overlooked by those who introduced this law that there was another section on the same subject, and instead of amending both laws, only one was amended. This matter can easily be remedied by the coming legislature if it is intended to limit this matter to courts of record, by an amendment to said section 49, of chapter 351, laws of 1899.

Very truly yours,

L. M. STURDEVANT,
Attorney General.

Support of Insane Persons.—A right of action against a person for support furnished by state and county is barred by the statutes of limitations in six years as to the county and in ten years so far as the state is concerned, provided it does not exceed six years before Feb. 4th, 1905. No interest should be collected on such claim.

December 21, 1906.

H. J. MORTENSEN,

*District Attorney of Juneau Co.,
New Lisbon, Wis.*

DEAR SIR—Yours of December 6th was duly received. You state that Louis Loflics was committed as insane from Juneau county in 1882 and ever since has been a charge on the state and county. You state further, that he has an estate sufficient to cover the amounts paid for his support during all the time

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that he was committed, but that the county has never collected or received anything for his support and that you are unable to learn that any demand was ever made upon his guardian until two months ago when you made a demand for the amount paid since 1882.

You further state that the guardian is of the opinion that the county cannot collect more than for the last six years and can demand interest only from time of demand, and you ask for my opinion as to how many years back the county can collect from this estate and whether interest can be collected on the account.

I understand from your letter that Louis Loffies has been an inmate of the county asylum. Under the statutes of this state, as you understand, part of the expenses for the maintenance of the insane in the county asylums is paid by the state and part of it by the county in which the insane has a legal settlement.

Under section 4229 of the stats. of 1898, the statute of limitation is made applicable to actions brought in the name of the state or for its benefit in the same manner as action by private parties. Under that section a bill for maintenance of an insane person would be barred in six years. You will notice that chapter 1, of the laws of 1905, amends said section and provides that such an action in favor of the state must be commenced within ten years after the cause of action therefor has accrued.

Section 2 of said chapter provides that "the provisions of this act shall apply to all causes of action herein embraced as well as those which have already accrued as those which shall accrue hereafter, saving only from its operation those which are now barred by any statute of limitations in force at the time of the passage of this act." It seems to me under these provisions you could recover for the state for the support of this person in question for a period of six years previous to February 4th, 1905, when said chapter 1, was published. This will make a period of nearly eight years, so far as the state's share in this claim is concerned.

We have no statute in this state which provides that the statute of limitations shall apply to counties. The question is, in the absence of such a statute, does the statute of limitations run against the county. We have no decisions of our

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supreme court on this point. This question has been decided both ways by the decisions of other courts.

In New York from which we have derived our statute of limitations as it is generally understood, the court said in the Beckstreet case, 19 Misc. (N. Y.) 571, that

“The maxim *nullum tempus occurrit regi* is restricted by many states, among them New York, to sovereignty alone.”

In the case of Harrison County vs. Dunn, 84 Ia. 328, the court decided that an action by a county against the estate of an insane person to recover the cost of the investigation into such person's sanity and of his care in the hospital for the insane, is barred after a lapse of five years, that being the period of time provided by the statute of limitations of that state.

In State of Michigan vs. Dunbar, 99 Mich., page 99, it is decided that the statute of limitations runs against the county in an action to recover from the estate of an insane person the cost of his maintenance in the insane asylum. These are the only decisions that I can find directly on the subject in question. There are however a number of cases in other states holding that the statute of limitations does run against the county.

See, Bonnock County vs. Bell, 8 Idaho, 1.

City and County of San Francisco vs. Jones, 20 Fed. Rep. 188.

City and County of San Francisco vs. Lanning, 73 Cal. 610.

Perry County vs. S. M. & M. R. Co. 58 Ala. 546.

Board of Dearborn Co. vs. Lods, 9 Ind. App. 369.

Under these various decisions I am persuaded that the statute of limitation would run against the county and that the claim is barred after a lapse of six years.

In answer to your question as to whether interest can be recovered in a case of this kind, I will say that under the rule laid down by our courts in the case of Laycock vs. Parker, 103 Wis. 161, that interest cannot be recovered on a claim of this nature at least not until demand is made for the amount.

You will also notice that the statute does not mention interest wherever it speaks of a recovery by the state or county against the estates of the insane. Our court has held that where an

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action is brought under a statute creating a special liability in which the subject of interest is ignored, the general rule is that interest is not recoverable.

Smith vs. Morgan, 73 Wis. 375.

Everett vs. Gores, 92 Wis. 527.

I am therefore of the opinion that no interest should be charged in the case in question.

Very truly yours,

L. M. STURDEVANT,
Attorney General.

Soldiers Home—Inmate—Relief.—An inmate of the National Soldiers Home in Milwaukee county does not acquire a legal settlement in said county so as to entitle him to relief as a poor person.

WILLIAM F. SCHANEN,
District Attorney,

January 22nd, 1907.

Port Washington, Wisconsin.

DEAR SIR—Yours of January 19th was duly received. You state that an inmate of the national soldiers' home, located in Milwaukee county, while on a thirty-day furlough, died in your city, without any means, and that the question arises whether your county can be reimbursed by Milwaukee county for the funeral expenses.

You inquire whether an inmate of the national soldiers' home acquires a legal settlement in Milwaukee county, the same as a resident in other counties.

In answer to your inquiry I will say that subdivision 4 of section 1500, Wis. Stats. 1898, provides that

“Every person of full age who shall have resided in any town in this state one whole year shall thereby gain a settlement in such town; but no residence of a person in any town while supported therein as a pauper shall operate to give such person a settlement in such town.”

Our supreme court, in the case of Juneau Co. v. Wood Co., 109 Wis. 330, decided that a person, while receiving aid from a county acting under the county system for the relief of the poor out of the “soldiers' relief fund,” under sections 1529a to

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1529*i* Wis. Stats., is precluded from gaining a legal settlement in the county where he resides under this statute. The term "pauper" was construed as broad enough to include a poor and indigent soldier who receives such aid. It seems to me that, applying the same reasoning to the present case, an inmate of the national soldiers' home in Milwaukee county would be precluded from acquiring a legal settlement in Milwaukee county for the purpose of acquiring the right to relief. While such soldier may acquire a legal residence for the purpose of voting in said county, it is my opinion that he would not acquire a legal settlement such as would entitle him to relief as a poor person from said county.

You say nothing as to the former home of this deceased soldier or as to whether he has relatives or had an accumulated fund at the national soldiers home. For this reason I cannot give you any further advice, answering only your direct question.

Very truly yours,

F. L. GILBERT,
Attorney General.

Indigent Persons—Legal Settlement of.—Party injured may not settle criminal prosecution.

MR. JAMES KIRWAN,
District Attorney,
Chilton, Wis.

February 6, 1907.

DEAR SIR—Your letter of the 4th inst., received. You state that a destitute person, having a legal settlement in the city of De Pere, Brown county, while temporarily in the city of Chilton, Calumet county, asked and received aid from the city of Chilton. That the officers of Calumet county notified the officers of the city of De Pere and also of Brown county. That an officer from the city of De Pere came to Chilton and demanded that the destitute person return with him to De Pere and enter the county poor house of Brown county. That said person refused to go and be cared for in Brown county. You say that the officers of the city of De Pere have notified the officers of Chilton not to furnish the destitute person any further aid. You ask if the city of De Pere will be liable under such circumstances, if the city of Chilton furnishes

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aid to such person. In reply I will call your attention to sec. 1513 Wis. Stats. of 1898 which provides for the commitment of indigent persons to the county poor house. The section closes with the words,

“Any order or process issued by such judge under this section may be served and said commitment may be made by any officer charged with the care of the poor in the county where the proceedings are had.”

It will be seen by the provisions of this section that the officers of Brown county may take the indigent person by proper process issued by a judge to their county poor house. I am of the opinion that it is their duty, under the circumstances, to do so, and that if they so fail they are still liable for aid furnished to such indigent person by the city of Chilton.

You also ask if a person who has been assaulted and beaten by another may settle the same by taking a sum of money and giving a receipt therefor.

In reply to this question I will say that so far as the civil question is concerned, a settlement may be made in that way, that is, the recovery of damages for such injury may be barred by the receipt of money; however, a criminal action by the state may not be settled in that manner.

You ask whether in a suit in justice court the jury disagrees and is discharged by the justice, if the jurors are entitled to their fees.

In reply I will state that sec. 3639 Wis. Stats. of 1898 provides that the jurors shall be paid when they shall have rendered their verdict. I am of the opinion, however, that the word “verdict” as here used has a broader meaning than is sometimes given to it. I believe that their agreement to disagree is a verdict in the sense here used and that the jurors are entitled to their compensation when discharged.

In reply to your last question, I will say that justices of the peace have jurisdiction to hear, try and determine the charges for offenses arising within their respective counties, the punishment whereof does not exceed six months imprisonment in the county jail or a fine of one hundred dollars, or both said fine and imprisonment.

I am of the opinion that if a crime has an alternative punishment higher than this that it is taken out of the jurisdiction

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of the justice and becomes an examination only, and the justice has power only to bind over for trial in the circuit court.

Yours truly,

F. L. GILBERT,
Attorney General.

Residence—Insane Persons.—Domicile of insane wife follows domicile of husband. County from which insane patient was committed is liable for support regardless of present residence.

April 22, 1907.

THE HONORABLE STATE BOARD OF CONTROL,
Madison, Wisconsin.

GENTLEMEN—Your letter of the 19th instant has been received. You say:

“Some time about the year 1899, one Mrs. O. Hanson was committed to the state hospital for the insane from Rock county as a Rock county patient. She was paroled about 1903 and, after her parole, she moved with her husband and family to Dane county. After she had been on parole, for a period of more than two years, she was again committed to the state hospital from Dane county as a Dane county patient. While she was confined in the hospital on the last commitment, her husband and family moved back to Rock county and some time last fall she was paroled to her husband, who now resides in Rock county. A short time ago it was found necessary to have her taken to the Rock county asylum. The question now arises as to what county the charges for her maintenance should be made against, whether Rock county or Dane county is liable for her support, should the change of residence of the husband from Dane county to Rock county also change her residence at the time of such change, since she was under an adjudication of insanity at the time of such change?”

The domicile of the husband draws to it the legal domicile of the wife. Insanity does not affect the legal relations of husband and wife. Her domicile follows that of her husband without her consent. When Mrs. Hanson's husband became a resident of Rock county, that county became her residence also.

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The statute, however, does not seem to provide for the change of legal residence if patients while confined in hospitals for the insane. Section 580 Wis. Stats. 1898 provides as follows:

“All insane persons, residents of this state, who may be admitted into said hospitals, shall be maintained therein at the expense of the state, but the county *in which such patient resided before being brought to the hospital* shall pay for all necessary clothing, when not otherwise supplied, and one dollar and fifty cents per week for the patient’s support.”

Section 590 provides that, whenever any patient shall give birth to a living child, such child shall be removed from the hospital *by the county in which the mother resided when admitted*.

Section 597 provides that, whenever an order is made for the removal of a patient, the superintendent shall immediately give notice thereof to the county judge *of the county from which the patient was sent*.

It seems to be the intent of the law that the county in which the patient resided at the time of commitment shall bear the expense of his care and support.

Section 587c, as amended by chapter 327, laws of 1899, and chapter 77, laws of 1901, provides that,

“Upon the expiration of two years from the time of granting a parole, the authority of the superintendent to require the return to the hospital of the person paroled shall end, and the presumption of insanity against such person because of the original adjudication that he was insane shall cease, and until a new adjudication to the contrary, he shall be presumed sane the same as though his sanity had been established by a judicial determination.”

This provision takes from our consideration Mrs. Hanson’s first commitment to the hospital, as she had been on parole for a period exceeding two years. She was committed the second time from Dane county, and I am of the opinion that Dane county, according to the terms of the statutes, is liable for her support although her legal domicile is now in Rock county.

Yours very truly,

F. L. GILBERT,
Attorney General.

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Residence of Insane Person.—Under facts stated Mr. A. is a resident of Taylor county, which county is liable for his support as an inmate of insane hospital.

E. W. CROSBY,

Aug. 13, 1907.

District Attorney,

Neillsville, Wisconsin.

DEAR SIR—You have submitted to me for my official opinion the following:

“Mr. A., who was a resident of Milwaukee county and was declared insane by the county court of Milwaukee county and sent to the asylum at Mendota, Wisconsin, and was on February 13th, 1905, released from such asylum under parole. In September, 1905, he came to Abbotsford, Clark county, Wisconsin, where he remained for one and one-half years. On the 18th day of December, 1906, he removed to Medford, Taylor county, and in June, 1907, he was again declared insane by the county court of Taylor county and sent to Winnebago hospital, at Winnebago, Wisconsin.

“Question: Where is his legal residence? Did he gain a residence in Clark county while he was out under parole?”

In answer to your inquiry, I will call your attention to section 587c Wis. Stats. 1898, as amended by chapter 327, laws of 1899, and chapter 77, laws of 1901, which reads as follows:

“The superintendents of the state and northern hospitals for the insane and the Milwaukee county hospital for the insane may permit any inmate in his hospital to go at large on parole, if in his opinion it is safe and proper to do so. Whenever within two years after granting such parole it becomes unsafe or improper to allow such persons to remain longer at large, the superintendent shall require his return to the hospital, unless before such requirement is made such person shall have been adjudged sane by competent authority. The provisions of section 587 authorizing a further judicial inquiry as to the mental condition of any person confined upon commitment as insane, shall extend to all persons who have been so confined and who are at large upon parole. Upon the ex-

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piration of two years from the time of granting such parole, the authority of the superintendent to require the return to the hospital of the person paroled shall end, and the presumption of insanity against such person because of the original adjudication, that he was insane, shall cease, and until a new adjudication to the contrary, he shall be presumed sane the same as though his sanity had been established by a judicial determination."

You will notice that, during the time the party in question was in Clark county, he was under parole and subject to be recalled to the hospital at any time. He remained in Taylor county about four months after the expiration of two years from the time he was released from the said hospital under parole.

Section 588 Wis. Stats. 1898, provides as follows:

"All insane persons, residents of this state, who may be admitted into said hospitals, shall be maintained therein at the expense of the state; but the county *in which such patient resided before being brought to the hospital* shall pay for all necessary clothing, when not otherwise supplied, and one dollar and fifty cents per week for the patient's support."

Our state board of control has always ruled that the county where the party was a resident was liable for his support in the hospital. Under the facts stated in your letter, it seems to me that the party in question is a resident of Taylor county, and not of Clark county.

Very truly yours,

F. L. GILBERT,
Attorney General.

County Boards.—May appoint a superintendent of the poor to furnish relief to these not in poor house.

CHARLES A. KADING,

December 23, 1907.

District Attorney,

Watertown, Wisconsin.

DEAR SIR—Yours of December 21st is received. You say that your county elected a superintendent of the poor and that

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in the resolution passed in connection with such election and also as shown by the records, the board elected a superintendent of the poor "to have charge of such poor persons as need relief outside of the poor house for one year," and you inquire as to whether, under our statute, the appointing by the board of a superintendent of the poor solely "to have charge of such poor persons as need relief outside of the poor house" means the superintendent of poor residing at the poor house and having charge of the poor farm, or whether the legislature meant that the board might, under this phrase, elect some person or persons to look after the poor in the county other than those in the poor house and on the poor farm.

In answer to your inquiry I will say that section 1520, as amended by chapter 56 of the laws of 1901, and also section 604a as amended by chapter 141 of the laws of 1905, provide:

"But the county board of any such county may appoint a superintendent or superintendents of the poor solely to have charge of such poor persons as need relief outside of the poor house."

It is my opinion that the legislature here provides that the board may elect some person to look after the poor in the county other than those in the poor house and on the poor farm. It seems to me that the clear meaning of the provisions of the statute shows this to have been the legislative intent.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insane.—Parents are liable for maintenance of adults who were committed to the state hospital while under the age of 21 years.

H. J. MORTENSEN,
District Attorney,

January 24, 1908.

New Lisbon, Wisconsin.

DEAR SIR—In your letter of the 22nd inst. you have asked me this question:

"Is a parent liable for the support of an insane child after such insane child arrives at the age of twenty-one?"

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In reply I will say that the state board of control charges the maintenance of minor children and adult persons who were committed to state hospitals for the insane while under the age of twenty-one years, to parents who are financially able to pay for their maintenance. The board of control justify their action by the authority given them by section 604q W. S. In determining the ability of parents and others to pay for the maintenance of insane persons, the board of control takes into consideration many circumstances and are quite broad and liberal in the matter. I have sent you by express prepaid a copy of the biennial report of the state board of control for the years 1905-6. Upon page 28 you will find a copy of order No. 2 addressed to superintendents of the state hospitals for the insane and the superintendents of the county hospitals for the insane, in which Honorable W. P. Lyon, then president of the board, states the policy of the board of control in such matters.

Yours very truly,

F. L. GILBERT,
Attorney General.

Insane.—State is not liable to a county for the support of a person detained under sec. 586 until such person is duly adjudged insane and committed as such.

State Board of Control,

February 5, 1908.

Madison, Wisconsin.

GENTLEMEN—I am in receipt of your favor of the 4th inst. requesting an opinion from this department as to whether or not, under sections 586 and 604e, Wisconsin Statutes, the state is liable to a county for the support and maintenance of a person detained under said section 586, and I have before me also your enclosures of copies of letters from M. J. White, M. D., medical superintendent of the Milwaukee hospital for insane, and also an opinion from Judge Paul D. Carpenter, of Milwaukee.

In reply to the same will say that in my opinion the law is so plain that it is capable of but one construction, and, in fact, is not subject to any other construction as we understand that word in law, there being nothing in the law which makes it capable of two constructions.

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Section 586 merely provides in substance that a judge may order the detention of an alleged insane person until further proceedings can be had if, in his opinion, the public safety requires it or if he may deem such detention necessary for proper medical observation to afford sufficient opportunity to determine the necessity of committing the person to a hospital for the insane. Nothing is said in said section as to the state compensating a county in any manner for support and maintenance during said detention. Such detention, is, in fact, a step in the proceeding to ascertain whether or not a person should be judicially declared insane and committed to an asylum.

Section 6C4e provides under what circumstances and for what purposes the state shall compensate a county for the support and maintenance of insane persons in the county asylum and provides, among other things,

“No county shall be entitled to such credit or any compensation whatever from the state for the care of any person who has not been *duly adjudged* to be insane and properly committed as such”

It therefore follows that the state's liability does not attach until the person has been duly adjudged insane and properly committed to the asylum as an insane person, and with all due respect for the opinion of Judge Carpenter, I cannot agree with him that the ruling of the state board of control in this matter is “narrow” but, on the contrary, it is my opinion in entire conformity with the letter and spirit of the law.

Very truly yours,

F. L. GILBERT,

Attorney General.

Board of Control.—Examination and approval of plans and specifications do not, within the meaning of sec. 564 of the statutes as amended, mean examination and approval of the site or location of the proposed building.

HONORABLE M. J. TAPPINS,

Secy. State Board of Control,

Madison, Wisconsin.

February 13, 1908.

DEAR SIR—I am in receipt of your favor of the 12th in which you call my attention to the provisions of subdivision 3

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of section 564, Statutes of 1898, as amended by chapter 236 of the laws of 1907, and in which you say:

“The question arises as to whether under that provision the site which might be selected upon which to erect a house of correction, work house or asylum would be considered a part of the plans and require the approval of the board before the buildings could be constructed.”

In reply you are informed that in my opinion the plans and specifications referred to in this statute mean nothing more than the building plans. I do not think that the word “plan” refers to the site or location of a building. A plan is defined as a design or delineation or projection on a plane surface of the ground lines of a structure, which are reduced in size, the relative positions of which, and their proportions are preserved.

Jenny vs. City of Des Moines, 72 N. W. 550.

A plan, when applied to a building is an architectural drawing representing the horizontal sections of the various floors or stories of the building, the disposition of the apartments and walls with the situation of doors and windows.

State vs. Kendall, 15 Nebr. 262.

Of course the word “specifications” refers to something entirely different. It refers to the material to be placed in the structure and perhaps to the manner in which it should be used and has nothing whatever to do with the site or location.

I trust this will answer your inquiry.

Very truly yours,

F. L. GILBERT,

Attorney General.

Inmates of Home for Feeble Minded.—The only method of recovering any money expended for the inmates of the home for the feeble minded by state or county is that provided in ch. 63, laws of 1901.

M. J. TAPPINS,

April 2nd, 1908.

Secy. State Board of Control,

Madison, Wisconsin.

DEAR SIR—I am in receipt of your communication of March 27th. You have submitted to me for my opinion the question

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presented to the board of control by Robert A. Kaften, assistant district attorney of Brown county.

It appears that Anna Faulkner was for several years an inmate of the home for the feeble minded, and that she has inherited from her parents an estate of from three to five thousand dollars. This person has been and now is maintained in the said home at the expense of the state and Brown county. The question submitted is, whether the state and county may be reimbursed for her maintenance and as to the manner of procedure in the matter.

In answer to this inquiry I will say that, by section 573*l* of the Statutes of 1898, it is provided as follows:

“ . . . All persons resident of this state who may be committed to said home for the feeble-minded shall be maintained therein at the expense of the state; but the county in which any such person last resided before being brought to the home shall pay one dollar and fifty cents per week for his or her support and thirty dollars per year for the clothing to be supplied such person. The relatives, friends or guardians of any person committed thereto may pay for his maintenance and clothing or any part thereof, and the accounts of such person shall be credited with any sum so paid . . . ”

The above provisions are practically the same as those of section 588, Wis. Stats., concerning the support of insane persons maintained at the expense of the state and county. Under sections 600 and 604*g*, Wis. Stats., as amended by chapter 624 of the laws of 1907, it is provided that the money may be recovered by an action brought by the district attorney. (This refers to money expended by the state and county for the maintenance of the said insane).

Chapter 63 of the laws of 1901 provides as follows:

“Any county which is lawfully charged with the expense, or any part thereof, of maintaining an inmate in the Wisconsin home for feeble-minded, shall have all remedies to collect the sums so charged, out of the estate of such inmate, or from individuals, which are conferred by law upon counties so to collect charges against them for the maintenance in state hospitals and county asylums for the insane, of patients whose maintenance therein is chargeable to such counties respectively.

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This statute, however, does not provide for the recovery of the money expended by the state for the support of the inmates of the home for the feeble-minded. I am aware of no statute of this state providing for the recovery by the state of the money thus expended, from the estate of the person for whom the money was expended. I therefore must advise you that the only method of recovering any money expended for the inmates of the home for the feeble-minded is that provided in said chapter 63 of the laws of 1901.

Very truly yours,

F. L. GILBERT,

Attorney General.

Veterans of Civil War.—The fact that soldiers are eligible to the Wisconsin veterans' home is no legal excuse for failure of county board to provide fund for their relief.

HERMAN LEICHT,

April 22, 1908.

District Attorney,

Medford, Wisconsin.

DEAR SIR—You say in your letter of the 20th inst. that there are several cases in which indigent soldiers and their widows in your county have opportunity to go to the Wisconsin veterans home at Waupaca; that the authorities at the home are ready to accept them, but that they refuse to go. You have asked me whether your county board may legally refuse to vote relief for such soldiers or soldiers' widows because of their opportunity to be taken into the veterans' home.

In reply I will say that section 1529a, Wis. Stats. provides for the maintenance of the Wisconsin veterans' home. The following section (1529b) requires the county board to levy a tax for the support of indigent soldiers and their widows within the county. The latter section, as amended by chapter 441, laws of 1905, is as follows:

“It shall be the duty of every county board to annually levy, in addition to all other taxes, a tax not less than one-twentieth, nor more than one-fifth of one mill upon the value of the taxable property in the county as determined by said board; such tax to be levied and collected as other county taxes for the purpose of creating a fund for the

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relief of needy Union soldiers, sailors or marines, the indigent wives, widows, minor children of deceased Union soldiers, sailors, and marines and the indigent parents of such soldiers, sailors or marines, who have not left surviving them widows or children entitled to relief under the provisions thereof. At the end of each fiscal year, any unexpended balance in such fund shall be transferred to the general fund."

Both of these sections were enacted in the year 1895, the first being chapter 131 and the latter, chapter 351, of the laws of that year. It is reasonable to presume that, had the law-makers intended that the section above quoted should apply only to indigent soldiers unable to procure admission to the veterans' home, they would have so stated. It is clear to me that the two sections provide two ways in which indigent soldiers and their widows may be provided for. I am therefore of the opinion that the fact that the indigent soldiers of your county have opportunity to go to the Wisconsin veterans' home is no legal excuse for your county board to fail to provide the fund for their relief, as directed by section 1529b.

Yours very truly,

F. L. GILBERT,
Attorney General.

Indigent Persons.—Under the facts stated party is still a resident of Richland county so as to entitle her to relief under sec. 572i, laws of 1907.

May 1st, 1908.

P. L. LINCOLN,

District Attorney Richland County,
Richland Center, Wisconsin.

DEAR SIR—Yours of April 29th is received. You state that an application was made to the county board of Richland county by one Jannette Ferguson, a blind person, for aid under the provisions of 572i, laws of 1907; that the applicant presents the usual affidavit, but admits that about May 6th last she went to Wonewoc, Juneau county, to which place her parents moved from your county; that she returned to Richland

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county for a few days in July last; that she came again to your county in August, remaining about a week, when she returned to her parents; that she returned to your county in October and staid about a week, and that she returned in December and staid about two or three days, and finally, in January last, she again came to Richland county for two or three days, when she filed her application for aid; that the applicant says that, when she is with her parents in Juneau county, that is where her home is, and that, when she is with her brother or sister in Richland county, her home is there.

You submit that she was born in Richland county and has always resided there except as above stated, and that she is twenty-four years of age and totally blind. You inquire whether it is my opinion that the applicant is a bona fide resident of Richland county, so as to bring her within the provisions of the above section, under the above statement of facts.

In answer to your inquiry I will say that section 572i, laws of 1907, gives as one of the conditions for receiving this special aid from a county board, that the person must have been a bona fide resident of this state for ten years and of the county in which such application is made, for at least three years next preceding the making of the application.

The question submitted by you under the facts stated seems to me to be a close one. The applicant was born in Richland county and has resided there, with the exception of the time she spent with her parents in Juneau county, since May, 1907. Since this last mentioned time she has spent part of her time in Richland county with her brother and sister and part of the time with her parents; she is twenty-four years of age, and the question of her residence is a question of her intention as to where she has her permanent home. Until she has acquired a new residence, her residence will remain in Richland county. (See *Kellogg v. Supervisors of Winnebago Co.*, 42 Wis. 97; *Warren v. Werner*, 14 Wis. 366).

I am of the opinion that the facts stated in your letter do not sufficiently prove that the applicant has changed her residence to Juneau county, and, unless additional facts can be shown to prove that she intended to change her residence to Juneau county, that she is still a resident of your county and is entitled to the aid provided under the above quoted section.

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The statute of this state providing for the relief and support of the poor requires that a legal settlement may be acquired in any town so as to oblige such town to relieve and support the person acquiring the same, by residing in said town one whole year and, when a legal residence has once been acquired, it shall continue until it is lost or defeated by acquiring a new one in this state or by a voluntary absence from the state or town one whole year.

I think that, by analogy, a court of this state will hold that a person will not have lost his residence in the county until he has acquired a new one in another county, for the purpose of affording him relief under the provisions of said section 572i.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Civil Service.

OPINIONS RELATING TO CIVIL SERVICE.

Civil Service Commission.—Preference may be given to veterans of the Civil War.

August 7, 1906.

HONORABLE F. E. DOTY,
Secretary and Chief Examiner, State Civil Service Commission.

DEAR SIR—Your communication of July 31st has been received. You have asked me this question:

“Did the civil service commission have authority under the law to make and enforce section 8 of rule 10 of the civil service rules, which reads as follows: ‘In accordance with the provisions of section 16 of the law any veteran of the late Civil war who has attained the required percentage for eligibility shall be given such preference in registration as the addition of five per cent to his average standing would entitle him to’?”

Section 16 of chapter 363, laws of 1905, contains this provision:

“Whenever eligibles are certified, they must also be those candidates who have been graded highest in an examination held in pursuance of this act and the rules made in accordance therewith, except that, where practicable, other conditions being equal, the rule shall provide for a preference in favor of veterans of the late Civil war.”

I am of the opinion that the rule which you have quoted is a legal and reasonable interpretation of this provision. I understand that the rule gives no preference to veterans at the examination, but, after examination, other conditions being equal, they are given such preference as the addition of five per cent in standing would entitle them to. I believe that section 16

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gives legal authority to the commission to make and enforce such a rule.

Yours very truly,
L. M. STURDEVANT,
Attorney General.

Removals from Office.—The state civil service commission is not a court authorized to try and determine questions of law or of fact.

2. If the head of a department attempts to remove an employe without stating a just cause the commission may not take the name of such employe from the pay roll of the state.

September 22, 1906.

HONORABLE F. E. DOTY,

*Secretary and Chief Examiner, State Civil Service
Commission.*

Madison, Wis.

DEAR SIR—Your communication of the 21st inst. has had careful consideration. You say that the state civil service commission desires my opinion as to the extent of the powers of the commission to control or check removals from the civil service and ask three specific questions, to-wit:

Question 1. "In case complaint is made by an employe that the reason for his dismissal is political or religious, what, in your judgment, is the proper procedure? If an investigation is the proper procedure and if, upon investigation, the Commission finds that the removal is for political or religious reasons, what action is then to be taken? Has the commission of itself power to reinstate or must this matter rest with the courts? Does the commission have any power of initiative after finding that the law has been violated? If so, what? Should the commission bring action in the courts or is it proper to leave initiative to the plaintiff?"

Question 2. "If complaint is made that the cause is insufficient, that dismissal is unjust and not for political or religious reasons, must the commission (or should the commission) accept the written reason of the officer as final or

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may the commission hold an investigation as to the merits of the case? If so, can the Commission, if, in its judgment, the employe has been unjustly dismissed for what, in its opinion, is an insufficient cause, reinstate the employe or take any other steps in reference to protecting his rights?

Question 3. "Section 13 provides that the provisions of this act with reference to removal, suspension, etc., shall not be applicable in such case (penal and charitable institutions) except that they shall be made for just cause which shall be neither religious nor political. Does this provision free the superintendent of an institution from filing his reasons with the commission?

"(a) If an employe complains that he has been dismissed for what seems to him insufficient cause, is it competent for the Commission to hold an investigation in such case to determine whether the cause is just?

"(b) If so, and if, upon investigation, the Commission finds that, in its opinion, the cause is not just, what action may then be taken by the commission? May the commission reinstate the employe or refuse to certify the salary of the one appointed to his place? Or is the question one entirely for the courts to decide?"

Section 363 of the laws of 1905 provides that

"No subordinate or employe in the competitive class, non-competitive class or the labor class of the civil service of the state, who shall have been appointed under the provisions of this act or the rules made pursuant thereto, shall be removed, suspended for more than fifteen days, discharged, or reduced in pay or position, except for just cause, which shall not be religious or political. In all cases of removal the appointing officer shall, at the time of such action, furnish to the subordinate his reasons for the same and allow him a reasonable time in which to make an explanation. The reasons for removal and the answer thereto shall be filed in writing with the commission."

Sec. 30 makes the violation of this law by an appointing officer a misdemeanor and provides as a penalty the vacation of his office and disqualifies him from holding office for the period of five years.

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The state civil service commission is a creature of the statutes and it has no other powers than those given to it by statute. It cannot take authority by implication or presumption. The commission is a part of the executive branch of the state government. Its chief duty is to enforce the law relating to the appointment and removal of persons in the civil service of the state. The purpose of the civil service law is to provide for the appointment of state employes according to merit and fitness and to prevent their appointment because of political or religious considerations. It is the duty of the commission to see that this purpose as expressed in the law is fulfilled. However, the legislature has not directly conferred judicial powers upon the commission. It has not constituted it a court to hear testimony and to determine questions of fact or law. The civil service commission is directed by law to certify to the secretary of state the list of persons upon the pay-roll of the state. When the head of a department removes an employe, he must file with the commission a statement in writing of the reasons for the removal and the dismissed employe's answer thereto. The commission must determine whether the reasons given in such statement are political or religious and whether or not upon their face, they constitute just cause for removal. If the reasons stated are neither political or religious and constitute upon their face just cause for removal, then the commission may not go behind such statement, to determine whether or not the facts stated be true, for the purpose of reinstating the deposed employe. The commission has no power to reinstate an employe when it appears upon the face of the returns that he has been dismissed for just cause. If the aggrieved person believes that the statement filed with the commission is not true, or that the reasons given are not the real reasons for his removal, then he may appeal to the courts for the establishment of his rights. The writ of mandamus provides a quick remedy to the aggrieved person. It is not the duty of the civil service commission in such a case to take the initiative; the controversy is between the removing officer and the deposed employe. If an officer attempts to remove an employe for political or religious reasons or for an unjust cause and the statement filed with the commission shows that the reasons were political or religious, or that the cause for removal was unjust, then there has in fact been no removal and the commission should so certify to the state auditor. The

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truth of the facts given in the statement is not for the commission to determine: that is for the courts.

Concerning your question relating to removals in the penal and charitable institutions: sec. 13 provides that the provisions of the law with reference to removals shall not apply to such institutions. The provision requiring statement to be filed relates to removals. I am therefore of the opinion that the superintendent of charitable or penal institution is exempt from filing his reasons for removal with the civil service commission.

Respectfully yours,

L. M. STURDEVANT,
Attorney General.

Civil Service.—Legislative employes not exempt from provisions of civil service act.

HONORABLE F. E. DOTY,

December 20th, 1906.

Secretary State Civil Service Commission.

DEAR SIR—On September 22nd, 1905, in response to a request from you, this department gave you an opinion holding that legislative employes not specifically mentioned as subject to the civil service law in chapter 515, laws of 1905, are not within the statute regulating the civil service of the state.

Recently I have had occasion to examine that opinion and give the matter further consideration. I am convinced that it is wrong, and, as it is important, I deem it my duty to so inform your commission.

Section 8, chapter 363, laws of 1905, provides that the civil service shall be divided into the unclassified service and the classified service. Section 12 of the same act places legislative employes in the classified service of the state. So far, then, as this chapter is concerned, it appears to be entirely clear that all legislative employes are within the classified service and subject to the provisions of the act, unless the provisions of chapter 363 have been repealed by implication by chapter 515, laws of 1905. That act provides for the legislative employes and fixes their salaries, and it was held in the opinion referred to that only the clerks required to do typewriting were within the provisions of the civil service statute, on account of the language in section 1, which provides that clerks required to do typewriting "shall be chosen from the eligible list furnished by the civil service com-

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missioners in such manner as the rules of the senate and assembly may provide," and that, since there is a specific provision requiring clerks to be furnished from the eligible list by the commission, therefore, by implication, the other employes were excepted from the provision of the civil service law.

If this be true, then that act must be held to repeal chapter 363 by implication, since there is no express repeal or any provision exempting the other employes from the provisions of the civil service act.

Repeals by implication are not favored in the law. It can not be supposed that the legislature, after many weeks of consideration of the statute establishing civil service in this state, intended to repeal any provision of chapter 363, in the absence of a direct declaration of its purpose so to do or of some provision in the latter statute by which that intention is made manifest. It must not be supposed that the legislature intended, by the later statute, to repeal a prior one, even on the same subject, unless the last statute is so broad and so clear and explicit in its words as to show that it was intended to displace the prior statute.

State ex rel. Marinette T. & W. R. Co. v. Tomahawk, 96 Wis., p. 73.

Tested by this rule, there is in chapter 515 an entire absence of any provision indicating an intention to repeal any part of the civil service act. The fact that clerks doing typewriting are specifically mentioned in that act may be accounted for on an entirely different theory than the supposition that the legislature intended that only such clerks should be subject to civil service rules.

A majority of the legislative clerks are also required to be stenographers, and the provision may have been inserted *ex industria*, for the purpose of removing the possibility of a claim being made that one of such clerks for each appointing officer would be in the exempt class, the legislature having in mind that one stenographer for each appointing officer is in the exempt class, by the provisions of section 14, chapter 363, laws of 1905.

My opinion is that all employes of the legislature named in chapter 515 are subject to the civil service statute.

Yours respectfully,

L. M. STURDEVANT,
Attorney General.

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Civil Service Law.—Legislative employes not entitled to non-competitive examination.

December 31st, 1906.

HONORABLE F. E. DOTY,
*Secretary and Chief Examiner, State Civil Service
Commission.*

DEAR SIR—Your letter of this date has been received and has had careful consideration. You ask whether persons employed in the legislature of 1905 may be deemed to have been entitled to the privilege of non-competitive examination granted to original incumbents under the provision of section 9 of the civil service law.

The section to which you refer provides that, within six months after the passage of the civil service law, the persons serving the state in positions coming within the law shall have a non-competitive examination. If the legislative employes were appointed for a term of two years, or were in continuous service of the state, they would then have been entitled to a non-competitive examination. I am unable, however, to find in any statute creating a legislative office or position, any term of office stated. The compensation of employes of the legislature is by the day. When an extra session of the legislature has been called only a portion of the persons serving as employes in the regular session have been called into service, and sometimes new appointments have been made for some positions. The statutes and the proceedings of the legislature seem clearly to indicate that employes of the legislature were appointed for the legislative session only. Chapter 515, laws of 1905, names the legislative employes and clerks and provides:

“Only males shall be employed. Each clerk required to do typewriting shall furnish his own typewriter. Such clerk shall be chosen from the eligible list furnished by the civil service commissioners in such manner as the rules of the senate and assembly may provide.”

To provide an eligible list the civil service commission must give a competitive examination.

I am of the opinion that the purpose of section 9, chapter 363, was to provide a non-competitive examination for persons

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in the service of the state having fixed term of office. I do not think its provisions are broad enough to include employes of the legislature.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Civil Service.—Employes have promotional rights under the civil service laws. When promotional examinations practical.

MADISON, WIS., Jan. 14, 1907.

MR. F. E. DOTY,

Secretary and Chief Examiner, State Civil Service Commission.

Madison, Wis.

DEAR SIR—I am in receipt of your favor of the 11th inst., requesting an opinion interpreting section 18 of the civil service law together with rule 15 of the civil service rules and particularly as to the force and effect of the phrase, “so far as practicable”, relating to promotions, and also as to whether or not a request of an appointing officer for certification from an eligible list is *prima facie* evidence that promotion is not practicable. Your request for such an opinion naturally calls for an answer to three questions:

1. What are the promotional rights, if any, of employes?
2. What are the duties and responsibilities of the civil service commission in regard to promotional examinations?
3. What are the rights and privileges of the appointing officer or chief of the department in regard to promotions in his particular department, office or institution?

Section 18 of the civil service law so far as applicable to the opinion requested is as follows:

“Vacancies in positions in the competitive class shall be filled, so far as practicable, by promotions from among persons holding positions in a lower grade in the department, office, or institution in which the vacancy exists, under rules and regulations made and enforced by the civil service commission. Promotions shall be based upon merit and fitness to be ascertained by examinations to be provided by the commission and upon the superior qualifications of the per-

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son promoted as shown by his previous service, due weight being given to seniority and experience. The commission may prescribe forms and rules for reports to be made by the proper officer on the efficiency of their subordinates and employes."

The civil service commission by virtue of the power vested in it by the foregoing, made, adopted and published certain rules and regulations among which is rule 15 of which section 2 reads as follows:

2. "Whenever there is a vacancy in a position in a department above the lowest rank or grade, the commission shall ascertain whether there are at least three persons who have served three months or more in a lower rank or grade, eligible and willing to compete to fill the vacancy; and in case it is found that there are at least three such persons, the vacancy shall be filled from the eligible list resulting from a competitive examination for promotion; in which examination the elements to be considered shall be, 1, the competitive mental examination, and 2, the records of efficiency, character, conduct and seniority."
3. "Whenever there are less than three persons in the next lower rank or grade, eligible and willing to compete, the commission shall hold an original competitive examination to fill the vacancy or may permit the appointing officer to nominate one of such eligible persons, who may be promoted upon passing the required non-competitive examination."
4. "If the vacancy is in a position in the higher ranks or grades the commission may, if it deems that on account of the executive ability required to fill the position, promotion by competitive examination is impracticable and not for the best interests of the service, hold an original competitive examination without regard to the number of persons in the next lower rank or grade."
5. "The commission shall in each case determine what persons are eligible to compete for promotion from a consideration of the duties to be filled and the duties which the persons seeking the promotion perform."

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It is beyond all controversy that the object of the civil service law is to promote efficiency in public service and to remove as far as possible the evils of the so-called "spoils system" and to hold out to the employes of the state the hope and prospect of promotion if found worthy. The legislature, by said law, holds out to all employes of the state and those who desire to enter its service, this hope and prospect of promotion as an incentive to those already in the service to promptly, faithfully and efficiently perform their duties and as an inducement for worthy men not already in the service to enter the same. Section 18 is, in my opinion, mandatory and not directory as will plainly be gathered from the use of the word "shall" as used in said section. It follows therefore that in my opinion employes have certain promotional rights under the law. This promotional right is not of itself a right to promotion but a right of opportunity of promotion and the question of practicability of promotion is not to be governed by the whims, vagaries, personal likes or dislikes of the civil service commission or of the appointing officer or chief of department. It will also be noticed that rule 15 above referred to is mandatory in terms.

The duties and responsibilities of the civil service commission in such cases are clearly defined by said law and by rule 15 which, in my opinion, defines very clearly when it is "practicable" to hold examinations for promotions.

While section 4, rule 15, authorizes the commission in certain cases to choose between an original competitive examination and a promotional competitive examination it is a choice which should be exercised with great care, discretion and judgment because of the promotional right of employes. As a failure to do this would leave the civil service subject to all, or nearly all, the evils that the act was intended to remedy.

People, *ex rel v. Ptacek* in Chicago Civil Service Report for 1900, p. 84.

In regard to the rights and privileges of the so-called appointing officer or chief of department they are clearly defined in section 18 of the civil service law and rule 15 of the civil service rules. Under section 18 it is the duty of said officer to fill out the forms furnished him by the civil service commission touching upon the efficiency, conduct and seniority of his subordinates and employes entitled to take a promotional examination and section 3 of rule 15 provides that the commission may

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permit the appointing officer, under the conditions set forth in said section, to nominate one of said eligible persons who may be promoted upon passing the required non-competitive examination.

In my opinion, the request of an appointing officer for a certification from an eligible list is merely *prima facie* evidence of a vacancy and it is for the commission, under the law and its rules and regulations, to pass upon the question of the practicability of a promotional examination and I can do no better upon this point than quote the decision of the court in the case of *Chittenden v. Wurser*, 14, App. Div. 483 N. Y.

“The question whether an examination is practicable, being one determined by the exercise of judgment, and necessarily, judgment being exercised in the first instance by administrative officers, a presumption exists that public officers have done their duty; and the burden is thrown upon whomsoever assails it to prove affirmatively that the action of the public officers has been illegal. If the case presented is fairly debatable, and one as to which, in the honest exercise of judgment, men may reasonably differ, the court should not reverse the determination of the public officers. But the difference of judgment must be, not as to the advantage or disadvantage of the civil service scheme generally, because the constitution has settled that question, but only as to whether the particular appointment can be properly considered as subject to a competitive examination, and it must always be borne in mind that under the constitution competitive examination is the rule, and “pass” or non-competitive examination and exemption from examination the exceptions.”

In rendering this opinion of course you will understand that I am not passing upon the practicability of exempting certain offices from the operation of the civil service law but upon the practicability of promotional examinations as to those offices that are already placed by the legislature under the operation of the civil service law.

I have gone into this matter at considerable length but it is a matter deserving of grave consideration as affecting the rights of the state and its employes.

Very truly yours,

F. L. GILBERT,

Attorney General.

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Civil Service Employes.—Waiving informality of removal.

Failure of civil service commission to give non-competitive examination can not suspend operation of the statute.

Jan. 23, 1907.

MR. F. E. DOTY,

*Sec. and Chief Examiner Civil Service Commission,
Madison, Wis.*

DEAR SIR—Your favor of the 17th inst., with the letter of Morris, Riley & Dudgeon attached, relative to the Fess-Winter matter duly received. As I understand it the request desires my opinion as to whether or not the appointment of Winter was in fact a removal of Fess as deputy oil inspector of this district.

The supervisor of illuminating oils is authorized by statute to appoint, with the advice and consent of the governor, a sufficient number of deputies to properly inspect the oils of this state. See section 1, chapter 466, laws of 1901.

There is no provision of the statute which limits the deputies so appointed to one deputy for each district and therefore as many deputies may be appointed as the supervisor may deem necessary to do the business. The same law provides that the governor may, at any time, remove any deputy upon reasonable notice.

I am informed and the records show, that it is an established custom to appoint but one deputy for each district and it appears that when Mr. Winter received his appointment from the then governor he called upon Mr. Fess and with Mr. Fess's consent secured certain state property in Mr. Fess's possession by virtue of his office. It does not appear that the governor ever formally removed Mr. Fess but on December 14th, 1905, the records show that Mr. Mills, supervisor of illuminating oils, notified Mr. Fess of Mr. Winter's appointment and from that day until March 1st, 1906, Mr. Fess acquiesced and made no claim that he was still deputy oil inspector of this district. It appears that on March 1st, 1906, Mr. Fess demanded the return of said state property delivered to Winter and Winter refused to comply with the demand.

At the time Mr. Fess was acting as deputy inspector he was aware of the fact that he was the only deputy performing the duties in this district and his subsequent conduct, at least for a

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length of time, clearly showed that in his opinion Mr. Winter had succeeded him, either rightfully or wrongfully as the deputy for this district.

It thus appears, that while Mr. Fess was perhaps not removed in strict compliance with the law, still he considered it a removal and conducted himself accordingly for some time.

It has been held that where an officer is appointed to hold during the pleasure of the appointing power the appointment of another person operates as an implied removal of the first.

Mechem on public officers, par. 459 and cases cited.

It further appears that on January 5th, 1906, Mr. Fess served notice on the civil service commission that he was the original incumbent of the office and demanded an examination, together with an investigation of all matters touching the enforcement and effect of the law, which petition said commission dismissed on the grounds that it had no jurisdiction.

Section 2 of the civil service law provides

“After the expiration of six months from the passage of this act no person shall be appointed, transferred, removed, reinstated, promoted, or reduced as an officer * * * in any manner or effect by any means other than those prescribed by the act.”

The law was published June 16, 1905, and therefore December 16, 1905, was the date of expiration of said six months.

The statute provides that the commission shall require all officers and employes in the service of the state at the expiration of said six months, to take non-competitive examination as a condition of remaining in the service.

Section 9.

If the commission was wrong in refusing Mr. Fess an examination the fact remains that he did not get it and he should have compelled the commission by writ of mandamus, to give it to him and thus have been able to show that he was qualified to retain the office after the period of six months. The default of the civil service commission, if any, could not suspend the operation of the law. This principle of law is well established.

State vs. Hillmantell, 21 Wis. 574.

State vs. Baker, 38 Wis. 71.

People vs. Wilson, 62 N. Y. 186.

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Mr. Fess had no vested right in the office that could not be taken away by the legislature and his non-compliance with the statute forfeited the office, even through no fault of his.

The right to vote is a constitutional right and yet the voter may be deprived of that right without his fault, but through the fault of the registering officers, and certainly the right to vote is as high and valuable a right as the right to an office. A qualified voter may have remedy by action, in a proper cause, against the officers for not permitting him to register, or he may enforce the performance of their duty by mandamus, but, where the law is imperative, he cannot vote if he is not registered.

Davis vs. McKeeby, 5 Nev. 369.

People vs. Koplekom, 16 Mich. 342.

To sum up, it is my opinion that in view of all the facts and circumstances surrounding this matter it can well be said that Mr. Fess, in the eye of the law, voluntarily surrendered his office and waived the informality of his removal, as all men are presumed to know the law and further, that admitting that no attempt had been made to remove Mr. Fess from office, he did not take an examination required by the statute, and though he claims to have been denied the right of examination, still he failed to pursue his proper remedy under the law at that time.

Very truly yours,

F. L. GILBERT,
Attorney General.

Civic Service. Double Employment.—A person may be employed for part of his time in one department of the state service and for part of his time in another and his name may appear upon two pay rolls.

HONORABLE F. E. DOTY, February 2, 1907.
Secretary and Chief Examiner,
State Civil Service Commission,
Madison, Wisconsin.

DEAR SIR—Your letter of the 2nd inst. has been received.
You say:

“The question has arisen as to the status of A. E. Emerson employed as janitor and clerk in the office of the Wis-

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consin railroad commission. It appears that he is employed jointly by the superintendent of public property and by the railroad commission. The superintendent of public property pays him for janitorial and clerical services at the rate of fifty-five dollars per month and, according to the statement of both, the assistant superintendent of public property and of the rate commission he is paid for the balance of his time by the railroad commission. The question arises whether this appointment in this double capacity is legal."

You enclose a letter from the railroad commission of Wisconsin which contains the following statement.

"Referring to the conversation between you and the writer of this letter we beg to state that on the organization of this commission we asked General George E. Bryant, superintendent of public property, if some one could not be engaged as messenger with clerical ability, who could perform the duties of janitor after regular office hours of the commission and have the expenses of his employment shared between the labor force and this office in the same manner persons have been engaged by the railroad commission and the tax commission. It was thereupon agreed between General Bryant and this commission that Alfred Emerson be employed, his salary to be apportioned as follows: pay roll, superintendent of public property, fifty-five dollars; pay roll of railroad commission, thirty-five dollars. This arrangement has continued until the present time. Your commission and Mr. Houser, as secretary of state, having been advised of the arrangement at the beginning."

You also enclose a letter from C. C. Bennett, assistant superintendent of public property, which is as follows:

"In reply to your inquiry concerning the appointment of A. E. Emerson I will say that the name appears on the extra pay roll. That his salary is fixed at fifty-five dollars per month. That it was intended he should serve in a double capacity as janitor and clerk in the office of the Wisconsin rate commission and by mutual agreement that the balance of time for clerical work was to be paid by the railroad commission."

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It appears from the statement contained in the letter last above quoted that Mr. Emerson was employed by the state railroad commission to do clerical work. That it was agreed between them that he was to devote but a portion of his time to his clerical duties. His compensation for this work was fixed by the railroad commission. At the time of this agreement with the railroad commission he was also employed by the superintendent of public property to do janitorial work. It being understood and agreed between Mr. Emerson and the superintendent of public property that he was to give but a portion of his time to this work.

Chapter 419m, laws of 1901 contains this provision:

“The superintendent of public property is authorized by and, with the approval of the governor, to employ such extra help in and about the capitol and public grounds as may be necessary and fix their compensation.”

It seems that this chapter authorizes the superintendent of public property to employ a person and pay him for a portion of his time.

Par. h of chap. 362, laws of 1905, provides that the railroad commission

“May appoint a secretary at a salary of not more than twenty-five hundred dollars per annum and may appoint not more than three clerks, two of whom shall receive an annual salary not exceeding one thousand dollars each and one of whom shall be an expert stenographer and receive an annual salary not exceeding fifteen hundred dollars, and may employ such other service as may be necessary to perform any service it may require of them and shall fix their compensation.”

This provision gives the commission authority not only to fix the compensation of extra clerks needed but also to determine what service is required of them. I believe that under this provision the railroad commission was authorized in contracting with a person for a portion of his time. I know of no statute prohibiting a joint employment such as this. The statute last mentioned contains the provision that

“No commissioner nor secretary shall hold any other office or position of profit, or pursue any other business or

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vocation, or serve on any committee of any political party, but shall devote his entire time to the duties of his office.”

The statute creating the office of tax commissioner contains a similar provision concerning the tax commission, his assistants, secretary and clerks, but there seems to be no such provision concerning clerks in the office of the state railroad commission *whose salaries are not fixed by law*. This does not come within the constitutional provision which prohibits any increase of salary during the incumbent's term of office. The clerk in this case has no term of office and his salary is not fixed by law. From the statement of facts given, his salary was not increased but he was simply jointly employed to devote part of his time to one kind of work and part of his time to another kind of work.

I am of the opinion that such an employment is legal.

Very truly yours,

F. L. GILBERT,
Attorney General.

Civil Service Law.—Where eligible list contains less than three names another examination should be held.

February 23d, 1907.

HONORABLE F. E. DOTY,
Secretary and Chief Examiner,
State Civil Service Commission,
Madison, Wisconsin.

DEAR SIR—Your letter of the 23rd inst. has been received
You have asked:

“Where an eligible list for a given position contains the name of but one person, and where, when such name has been certified to the appointing officer, the appointing officer makes request for an eligible list of three persons from which to make selection, is it the duty of the civil service commission to procure such eligible list, or may the appointing officer be compelled to appoint the person whose name already appears on the list?”

Section 16 of chapter 363, laws of 1905, provides that

“Notice shall be given in writing by the appointing of-

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ficer to the civil service commission of the existence of any vacancy or vacancies in any office or employment in the competitive class under the provisions of this act, and within ten days after the receipt of such notice the commission shall certify from the register of eligibles appropriate for the group in which the position to be filled is classified, the three names at the head thereof which have not been certified three times to the department or office in which the vacancy exists."

Section 9 provides that within six months after the passage of the civil service law the commission shall make rules and regulations providing for examinations for positions in the classified service of the state and for such other matters as are necessary to carry out the purposes of the law.

It appears from these two sections and from the general spirit of the law that it is the duty of the civil service commission to provide a list of eligible candidates to the heads of departments of state and that such lists shall contain at least three names.

Section 17 provides that

"Whenever there are urgent reasons for filling a vacancy in any position in the competitive class and the commission is unable to certify to the appointing officer upon requisition by the latter, a list of persons eligible for appointment after a competitive examination, the appointing officer may nominate a person to the position for non-competitive examination and, if such nominee shall be certified by said commission as qualified after such non-competitive examination, he may be appointed provisionally to fill such vacancy, until a selection and appointment can be made after competitive examination."

It is my opinion that the name of one person does not constitute "a list of persons" within the meaning of this and the other sections quoted. For the civil service commission to certify but one name and to compel an appointing officer to appoint such person would virtually place the appointing power in the commission. This was evidently not the legislative intent as expressed in the civil service law. It is my opinion that the duty of the commission, under the conditions stated

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in your letter, is to hold examinations and provide lists containing three or more names.

Very truly yours,

F. L. GILBERT,
Attorney General.

Civil Service Commission.—Superintendent of public property may supply stamped envelopes.

April 8, 1907.

HONORABLE F. E. DOTY,
Secretary and Chief Examiner,
State Civil Service Commission.

DEAR SIR—You have called my attention to section 5, chapter 363, laws of 1905, which provides that “the commission shall be furnished by the state superintendent of public property with stationery, printing, supplies, postage and an official seal and other articles which it may require,” and asked whether the superintendent of public property is authorized by law to supply the commission with stamped envelopes upon request of the commission.

There seems to me to be nothing ambiguous about the law above quoted. Stationery includes envelopes; stamped envelopes are a combination of stationery and postage. I am therefore of the opinion that the superintendent of public property is authorized to furnish the state civil service commission with stamped envelopes.

Yours very truly,

F. L. GILBERT,
Attorney General.

Auditing Accounts—Secretary of State—Civil Service Commission.—It is not an auditing board. No accounts need be submitted to or certified by it except those involving compensation or salaries of persons within the classified service of the state.

Official Opinions—Civil Service.

April 29th, 1907.

HONORABLE JAMES A. FREAK,
Secretary of State,
 Madison, Wisconsin.

DEAR SIR—I am in receipt of your letter of the 27th instant, in which you inclose two vouchers: one of the assistant attorney general for transportation and one of Mr. Blinkenstine for office rent of the free employment office at Milwaukee. You say:

“It has been the practice of this office to submit expense vouchers of state employes, to the civil service commission before audit. The commission construes section 24, of chapter 363, to require such submission. The commission further insists that it is immaterial whether or not the person rendering the account is in the classified list. The commission complained to this office that such a bill ought not to be audited until it was first submitted to the commission, to show that the same name appeared to be employed in the position and at the compensation named. The objection to the practice is not alone in the absurdity to which it leads, but that it occasions delay and necessitates unnecessary work for this and other departments;”

and you ask my opinion as to whether or not the expression “estimate, pay roll or account for such salary or compensation” includes expense vouchers of officers and other employes of the state, or whether it should be construed to apply only to the pay rolls where compensation is fixed by law.

Attached to each of the vouchers submitted by you is the following certificate:

“I hereby certify that the persons named in the attached estimate, pay roll or account containing names have been appointed or promoted to or employed in the positions or places and at the rates of compensation indicated in pursuance of the civil service law, and the rules made in pursuance thereof, as shown by the official roster, except—

F. E. Doty,
 Secretary State Civil Service
 Commission.”

Official Opinions—Civil Service.

Replying, I will say that section 24, of chapter 363, of the laws of 1905, provides:

“It shall be unlawful for the secretary of state, or other fiscal officer of this state to draw, sign or issue, or to authorize the drawing, signing or issuing, of any warrant on the treasurer or other disbursing officer of the state, or for the treasure or other disbursing officer of the state to pay any salary or compensation to any officer, clerk, employe, or other person in the classified service of the state, unless an estimate, payroll or account for such salary or compensation containing the names of every person to be paid, shall bear the certificate of the civil service commission that the persons named in such estimate, payroll or account have been appointed, employed, reinstated or promoted in pursuance of this act. . . . Any sums paid contrary to the provision of this section may be recovered from any officer or officers making such appointments in contravention of the provisions of law or of the rules made in pursuance of law or from any officer signing or countersigning or authorizing the signing or countersigning of any warrant for the payment of the same or from the sureties on the official bond of any of said officers,” etc. .

I find no other statute of the state requiring any estimate, payroll or account to be certified to, or audited by, the civil service commission.

The evident intent of this act was to prevent its provisions being nullified or evaded by permitting compensation to be made to persons in the classified employment of the state who had not complied with, or who had not been appointed in pursuance of, the civil service act, rules and regulations; but I do not gather from this act that the legislature intended to make, or actually did make, the civil service commission an auditing board to pass upon all accounts or claims against the state or claims of any kind, except those involving salary or compensation of state officers or employes whose position or employment brings them within the classified list. The words “estimate, payroll or account” as used in this section of said act, in my opinion relate only to compensation or salary. They have nothing whatever to do with expenses of any state employe, unless salary or compensation is therein involved, and, as to that, the secretary of state is primarily to determine.

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The legislature of the state has determined, by enacting the above mentioned chapter, the civil service act, to remove state officers and employes who come within the classified list from the odious spoils system of appointment and removal. This had been done at considerable expense and some inconvenience to the state; but I am unwilling to believe and unable to say from the wording of that statute that it was intended thereby to make the civil service commission an auditing body; but consider that it was intended by the wording of said act to afford the civil service commission an opportunity to examine all accounts, payrolls and estimates in the nature of salary or compensation for services to be made to persons whose positions or employment bring them within the classified service of the state. The secretary of state is the constitutional auditing officer: that duty cannot be taken from him by any legislative enactment. The legislature may properly require certain things to be done to claims to entitle them to be audited, such as having them presented in an itemized statement and verified by the oath of the claimant, or having them certified to by the head of the department; but I am satisfied that, in this act, the legislature did not intend to make the civil service commission an auditing board of all claims against the state, or claims of any kind, except those involving salary or compensation, and, in that respect, only as to the salary or compensation of persons, whose position or employment brings them within the classified service of the state.

Consider for a moment the want of meaning that such a certificate as the one above quoted has, when applied to the claims, submitted. Such certificate is not only meaningless, but is actually untrue, for neither of the parties named was appointed, promoted or employed in the positions or places named, in pursuance of the civil service law; yet said certificate is all the form of certificate that the civil service commission is authorized to make.

Sec. 24, chapter 363, laws 1905.

I therefore conclude that all estimates, payrolls or accounts of any kind involving the payment of salary or compensation of persons in the classified service of the state should be certified or approved by the civil service commission, either before or after being audited by the secretary of state, but before

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warrant is issued for the payment thereof, but that no other claim of any kind need be so approved or certified by that commission or submitted to it, and that it is entirely lawful for you to issue warrants and for the state treasurer to pay such without their being approved or certified to by the civil service commission, except for salary or compensation of persons in the classified service.

The vouchers inclosed by you are returned herewith.

Trusting that this answers your inquiry, I am

Very truly yours,

F. L. GILBERT,

Attorney General.

Civil Service.—Local Examiners holding official positions may be compelled to act. Compensation of examiner. Those holding official positions not entitled to additional compensation.

MR. F. E. DOTY,

June 17, 1907.

Secretary and Chief Examiner,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of the 17th in which you call attention to the provision of Bill No. 907 A which you state has passed both houses of the legislature and is now before the governor for his signature. It appropriates \$2,000 of the \$12,000 appropriated for compensation of local examiners.

Sec. 4 of the civil service act, chap. 363, laws of 1905, which is amended by this act, provides:

“Commissioners may designate persons in or out of the official service of the state or of any city or county who shall, if in the service, with the consent of the head of department or office in which such person serves, act as local examiner. Such persons in the official service in the performance of such duties as the commission shall direct, shall be under the control of the commission and their duties shall be considered part of the duties of the office in which they are serving . . . and no extra compensation shall be paid such officers for such service.”

Official Opinions—Civil Service.

You inquire whether the last above quoted section prevents the civil service commission from providing compensation for high school principals, county superintendents and other county officers when performing service as local examiners.

Replying, I will say that it does as to all examiners who hold official positions and I think the \$2,000 appropriated for the payment of examiners may only be paid to those who perform such duty but do not hold some position in the official service of the state, city or county and are thereby compensated for such service, but not as to such examiners as high school principals. They do not hold official positions. Their employment is contractual.

You further inquire whether it is mandatory that such persons continue to serve the commission in the event that their interests leads them to resign as local examiners. Replying to this I will say that the use of the word "shall" in the section of the statute above quoted appears to make this duty mandatory as to persons holding official positions in the service of the state, or of any city or county. I think that such may be compelled to act in the capacity of examiners and cannot avoid that duty except by resignation of the state, county or city official position which they hold.

It is well known and the authorities are abundant to the effect that the state may impose additional services on its officers without additional compensation. This is also true of officers of cities and counties.

As to examiners who are not in the official service of the state, city or county, I do not think they can be compelled to act and may refuse to act should they choose, but with this appropriation the commission will be enabled to procure the services of such by paying a compensation from the fund provided by this act.

Trusting this answers your inquiry, I am,

Very truly yours,

F. L. GILBERT,
Attorney General.

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Civil Service; Removal of Officers.—Where appointments are made by an officer with the consent and advice of the governor, such appointees cannot be removed without the consent and advice of the governor.

HON. F. E. DOTY,

June 25, 1907.

*Secretary and Chief Examiner,
State Civil Service Commission,
Madison, Wisconsin.*

DEAR SIR—Yours of June 21st is received. You state that an officer having power of appointment by and with the consent and approval of the governor has submitted the following question to your department:

“Does the power rest solely with the head of this department to remove an appointee, whose appointment was made by the head of this department with the approval of the governor, it being understood that there are good and sufficient reasons for such removal?”

You have submitted the same to me for my official opinion. You also state that an opinion was rendered by the attorney general on August 18, 1905, addressed to Hon. J. Q. Emery, from which you quote the following:

“The officers named by you are appointed by the dairy and food commissioner, with the approval of the governor, but the governor is not the appointing officer.”

You further say that the commission acted in accordance with said opinion and recognized officers having power of appointment, subject to the approval of the governor, as appointing officers with sole power of removal.

In answer I will say that in the opinion by the attorney general referred to the question was not passed upon as to whether Mr. Emery had the sole power of removing officers that he appointed with the advice and consent of the governor. The question there passed upon was whether the appointment of an officer by the dairy and food commissioner with the advice and consent of the governor could be construed as an appointment by the governor under sec. 8 of the civil service act so as to place this officer in the unclassified service. I have no reason to differ with the conclusion arrived at in said opinion that the gover-

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nor is not the appointing officer as to the positions in the dairy and food department within contemplation of the civil service act.

As to whether Mr. Emery has the right to remove the officers whom he could only appoint with the advice and consent of the governor is another proposition. I find that there is no provision in our constitution or in the statutes with reference to the power of removal of officers in the dairy and food department.

Mechem oo Public Officers on p. 284, lays down the following rule:

“Where, therefore, the tenure of the office is not fixed by law, and no other provision is made for removals, either by the constitution or by statute, it is said to be ‘a sound and necessary rule to consider the power of removal as incident to the power of appointment.’”

The following rule of law is applicable;

“Generally if the power of appointment is vested in one officer the appointee to be approved by another the concurrent action of both is necessary for a removal.”

See Am. & Eng. Ency. of Law, p. 434, cases cited under Note 11.

I have found no provision in our constitution or statutes and no decisions of our supreme court that would indicate that a different rule of law is to be applied in the case of the appointment made by the dairy and food commissioner with the advice and consent of the governor, and by any other officer in the state whose appointments are made in a similar manner under identical provisions of law.

I am therefore of the opinion that where an appointment was made by the head of a department with the advice and consent of the governor, and where no provision is made in the constitution or the statutes as to the removal of said appointee, the removal can only be made by such appointing officer with the advice and consent of the governor, it being conceded that there are good and sufficient reasons for removal in contemplation of the civil service act.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Civil Service.

Civil Service.—Department of state. Fire marshal comes within the provision of the civil service act. Appointments of employes in that department must be made in pursuance of its provisions.

June 26, 1907.

HON. THOMAS M. PURTELL,
State Fire Marshal,
Madison, Wis.

DEAR SIR—You have submitted to me chap. 228, laws of 1907, being an act to establish the office of state fire marshal and you inquire as follows:

“I request that you advise me whether or not the appointments provided to be made by the fire marshal under the provisions of section 1946h, ch. 228, laws of 1907, are to be made under the provisions of chap. 363, laws of 1905, known as the civil service act, or whether I may make such appointments without reference thereto.”

In reply I will say that sec. 2 of chap. 363, of the laws of 1905, the civil service act, provides:

“After the expiration of six months from the passage of this act no person shall be appointed, transferred, removed, reinstated, promoted or reduced as an officer, clerk, employe, or laborer *in the civil service under the government of this state* in any manner or by any means other than those prescribed in this act.”

I am unable to escape the conclusion that all appointments to be made by you under the provisions of said chap. 228, of the laws of 1907, are “*in the civil service under the government of this state.*” That being true and there being no provision in the said act exempting the appointees and employes in the office of the state fire marshal from the provisions of the civil service act, I am of the opinion that appointments made by you under the provisions of said chap. 228, must be made in pursuance of the civil service act, chap. 363, laws of 1905.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Civil Service.

Civil Service—Reinstatement.—Employes can be reinstated within one year only in the department in which they were formerly employed under sec. 19, ch. 363, laws 1905.

June 28th, 1907.

HONORABLE J. D. BECK,
Commissioner of Labor and Industrial Statistics,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of the 27th, which reads as follows:

“Can an employe of this state, employed by the superintendent of public property under chapter 419, of the laws of 1901, and furnished clerical work in the bureau, who was dropped from such pay-roll on March 31st, 1907, because the funds therein provided for had become exhausted, be reinstated by the commissioner of labor and industrial statistics, and given employment in this office on his pay-roll, under the civil service law?”

I have given the matter careful consideration and, in reply to your inquiry, I will say that the only portion of the civil service act that appears to apply to the situation presented is that part of section 19, chapter 363, of the laws of 1905, which reads as follows:

“Any person who has held a position by appointment under the civil service rule and who has been separated from the service without any delinquency or misconduct on his part, but, owing to reasons of economy or otherwise, may be reinstated within one year from the date of such separation to the same or similar position in the same department.”

As I understand it, the employe in question was employed by the superintendent of public property under the provisions of chapter 419, of the laws of 1901, but performed clerical work in your bureau, or department, which is an entirely separate department from that of the superintendent of public property. Such person was therefore not in the employ of your department, but was an employe of the department of the superintendent of public property. The statute above quoted authorizes the reinstatement of an employe within one year from the date of his separation to the same or similar position in

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the same department, but no provision is made for reinstatement otherwise. I therefore conclude that the person under consideration may be reinstated by the superintendent of public property and assigned such duties about the capitol and public grounds as may be properly included under the provisions of chapter 419, laws of 1901; but I think that such reinstatement belongs solely to the department in which he was formerly employed, and not to any other department, and that you would not have power under the civil service act to reinstate such person in your department.

Yours truly,

F. L. GILBERT,
Attorney General.

Civil Service.—Board of agriculture and its employes are subject to the provision of the civil service act.

July 5th, 1907.

HONORABLE F. E. DOTY,
*Secretary and Chief Examiner,
State Civil Service Commission.*

DEAR SIR—Your letter of June 17th was duly received, in which you inquire whether the civil service law, chapter 363, of the laws of 1905, applies to appointments made by the state board of agriculture.

You say further, after enumerating the statutes in regard to the appointment and duties of members of the state board of agriculture:

“The question then arises, is service rendered to the state board of agriculture deemed to be service rendered to the state?”

“Is the state board of agriculture an appointing officer as defined in section 1 of the civil service law?”

“Is section 24 of the civil service law applicable in cases where clerks and other employes of the state board are to receive compensation for service rendered?”

In reply I will say that the questions submitted by you are quite perplexing and, while the same have received my careful consideration, it may be necessary to secure a ruling of the

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courts before I shall be able to determine, even to my own satisfaction, whether or not the civil service act applies to the board of agriculture and its appointees.

Subdivision 3, of section 1, chapter 363, laws of 1905, reads as follows:

“The term ‘appointing officer’ signifies the officer, commission, board or body having the power of appointment or election to or removal from subordinate positions in any office, department, commission, board or institution.”

Section 2, of that act provides that,

“After the passage of this act, appointments to and promotions in the civil service of this state shall be made only according to merit and fitness, to be ascertained as far as practicable by examination, which, so far as practicable, shall be competitive.”

It also further provides that,

“After the expiration of six months from the passage of this act, no person shall be appointed, transferred, removed, reinstated, promoted or reduced as an officer, clerk, employe or laborer in the civil service under the government of this state in any manner or by any means other than those prescribed in this act.”

The language of these sections is very broad and comprehensive and its aim, no doubt, is to cover all appointments to office and employment in the civil service under the government of the state.

The state board of agriculture was created by chapter 301, of the laws of 1897, and was evidently considered a temporary organization at the outset, for section 1456, of the Statutes of 1898, states:

“The department of agriculture, as heretofore established, is continued.”

This board has from time to time received appropriations of money from the state, which, as I am informed, have been applied in the main to the purchase of grounds for the state fair and the improvement thereof and the erection of buildings thereon; but no appropriation of money is made for the support of the board, and its members receive no compensation from the state. By holding the state fair and agricultural ex-

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hibits, the board earns money for its support; it hires and pays its employes from the funds so earned; and it is expressly provided in section 1458*b*, that

“No officer, clerk or employe of said board shall have any claim upon the state for any salary or expenses, except such as may be allowed by the board and paid from any appropriation of funds under their control.”

It is further provided that the state shall not in any manner whatever be liable for any debt or obligation incurred or contract made by said board. The state treasury is made the depository of the funds of the board, from which they are permitted to be withdrawn on orders signed by the president and secretary of the board. Section 1458*a*, as amended by chapter 48, laws of 1899, provides:

“They (the board of agriculture) shall have sole control of the affairs of the department of agriculture and of all state fairs and state fair grounds and may make such by-laws, rules and regulations in relation to the management of the business of such department and said fairs and the offering of premiums thereat as they shall from time to time determine.”

No officer or employes, except the secretary, are named in the statutes relating to said board whom the board is authorized to appoint or otherwise place, and no salaries are fixed for any officer or employe of said board.

So we have in regard to this board, this situation; it is a department of state; it is given sole charge and management of its affairs; it is given control of the fair grounds, the property of the state. The statutes do not provide any officers or employes that it shall appoint or fix any salaries or compensation. Its funds are such as it earns through the medium of state fairs; and, while the state treasury is made a depository for them, they are not state funds and are not subject to the control of the secretary of state, but may be withdrawn on the order of officers of the board.

Does the civil service act apply to this body, to their officers and employes?

I have no doubt but that the board of agriculture is an appointing officer within the meaning of subdivision 3, of section 1, of the civil service act above quoted.

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The fact that the state is not liable for the salaries or compensation of employes would not alone, in my opinion, be sufficient to remove them from the provisions of the civil service act; neither would the fact that the law gives to this board the sole management of its affairs prevent the act operating.

The really doubtful question involved is, whether employes of the board of agriculture are employes of the state in the sense that the civil service act should be made to apply to them. Such employes are, none of them, state officers, unless the secretary of the board may be deemed such, and the civil service act would not apply to him, even if it should be held to apply to others in that department. Employes of that department must certainly be said to be in the civil service, as in contradistinction to the military service.

It might at first glance be considered that, as the services of employes of that department are engaged by the board, which is given the sole management of its affairs and, as the state is not liable for the compensation of such employes, they cannot be said to be in the service of the state; but, supposing that to be true, is it a sufficient reason for holding that such employes do not come under the civil service act?

I feel forced to the conclusion that it is not, for the provision of section 2, above cited, includes more than individuals in the service of the state. It includes "officers, clerks, employes or laborers *under the government of this state.*"

Now, I must not be understood as construing this act as applying generally to other employments than those of the state; but this department was created by the state. The board is an administrative body, performing a function of state government, and is in control of valuable and productive state property, and certainly it and its servants are engaged in a service under the government, that is, under the control, of the state.

Hence, I conclude that chapter 363, of the laws of 1905, (the civil service act) applies to appointments made by the board of agriculture.

Answering your other questions, I will say:

1. I find it unnecessary to determine whether a service rendered to the board of agriculture is a service to the state, as I have reached the conclusion that such a service is a service under the government of the state, and hence within the provision of the civil service act.

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2. I am of the opinion that the board of agriculture is an appointing officer within the meaning of section 1, of the civil service act.

3. I am of the opinion that section 24, of said act is applicable to the board of agriculture; but, in construing statutes of such difficult and doubtful construction, I consider that the board of agriculture have cited in utmost good faith if they have deemed their department exempt from the provisions of the civil service law.

All of which is respectfully submitted.

Yours truly,

F. L. GILBERT,
Attorney General.

Civil Service.—A person holding a position in the unclassified service, who seeks employment in the classified service, must obtain entrance thereto in the regular way by competitive examination.

Aug. 5, 1907.

HON. F. E. DOTY,
Secretary and Chief Examiner,
State Civil Service Commission,
Madison, Wisconsin.

DEAR SIR—Your letter of the 3rd inst., has been received and has had careful consideration. You have asked me three questions as follows:

“Whether the terms “exempt class,” “non-competitive class” and “labor class,” as used in section 19, quoted above, refer to 1st, 3rd, and 4th classes of the classified service mentioned in section 12, of said act?”

“If there is any provision in the civil service law that would authorize the transfer of one serving in the unclassified service of the state in one of the classes enumerated in section 8, of said act, to a competitive position in the classified service of the state, it being assumed that the person so desiring to be transferred has served three years in his present position from which he asks transfer, and that the duties to which he seeks transfer are similar to

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the duties of his former position, that he has obtained a place upon the appropriate eligible list in force at the time the request for the transfer is made but is not one of the three highest on the list."

"Does the civil service law contemplate a transfer in any case from the unclassified to the classified service of the state; or must one holding a position in the unclassified service, and who seeks employment in the classified service, obtain entrance thereto in the regular way by competitive examination?"

In answer to your first question I will say that section 12, of the civil service law divides the service into four classes, to-wit:

The exempt class.

The competitive class.

The non-competitive class.

The labor class.

In section 19, the words, "exempt class," "non-competitive class" and "labor class" are used in reference to the classified service of the state. I am therefore of the opinion that these words as there used refer to the 1st, 3rd and 4th classes of the classified service.

In reply to your second question I will say that section 19, of the civil service law provides that

"No transfer shall be authorized by the civil service commission of any person holding a position in the exempt class, or in the non-competitive class, or the labor class, to a position in the competitive class unless the person seeking to be transferred shall have served three years in the position from which he desires transfer and unless the position to which he desires transfer is similar in the duties to be performed to the position from which he desires transfer, and no such transfer shall be authorized unless the person so wishing to be transferred has obtained a place upon the appropriate eligible list in force at the time the request for transfer is made."

This section relates wholly to the classified service, all of the classes mentioned in the section are classes within the classified service.

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Section 16, of the law, provides that the civil service commission shall certify the three names at the head of the appropriate eligible list and that appointment shall be made therefrom. The provision above quoted seems to make an exception from the provisions of section 13, and provides that the three years experience in similar duties shall raise an applicant from a lower place upon the eligible list to a position equal to that of the three highest.

I am therefore of the opinion that this provision relates wholly to the classified service and that a person holding a position in the unclassified service may not be transferred to a position in the competitive class even though he has had three years' experience in similar duties and has a place upon the eligible list. In other words, that such transfer or appointment may be made only in the manner provided by section 16. A person holding a position in the unclassified service, who seeks employment in the classified service, must obtain entrance thereto in the regular way by competitive examination.

I believe that this also answers your third question.

Very truly yours,

F. L. GILBERT,
Attorney General.

Civil Service.—State officers and employes. Employes of state on leave of absence may be employed in other capacities or under other departments if such employment is free from fraud or collusion and may receive compensation therefor in addition to their regular salary.

August 9th, 1907.

HONORABLE F. E. DOTY,
Secretary and Chief Examiner,
State Civil Service Commission,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your letter of the 2nd instant, in which you say:

“The civil service commission desires your opinion on the following question for its guidance in the future:

“A person who is employed as dairy man at the univer-

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sity at a fixed salary was given a vacation for two weeks with full pay. Later, another department wished to make use of his services for temporary work to conduct dairy tests. At the end of the month his name appeared on the payroll for compensation for one month as dairy man and also for additional compensation for services rendered in conducting the dairy tests. If he were not employed as dairy man, he would have been deemed eligible for appointment to render service in conducting dairy tests. Is the civil service commission acting within the law to certify to the secretary of state in both instances that he has been employed in the positions and places indicated in pursuance of the state civil service law and the rules made in pursuance thereof?"

Replying, I will say that the question you present is one of considerable perplexity and one to which this department has given careful consideration.

I assume that the question propounded by you is not so much as to your certifying that the employe whose payroll is presented for your certification was and could be properly employed in both positions under the provisions of the civil service act, but is, whether or not one in the employ of the state who is on his vacation, or more properly speaking, on leave of absence, as provided by section 169c, Statutes of 1898, may, during such leave of absence, lawfully enter the employ of another department of state and receive compensation for such extra employment. The provision of that section of the statute in this respect reads as follows:

"Heads of departments may, in their discretion, grant to each clerk or other person employed upon yearly salary, one month's leave of absence in each year without loss of pay."

The same section provides that office hours for the several departments of state government are fixed to begin at nine o'clock in the morning and close at five o'clock in the afternoon, with intermission from twelve to one o'clock, with the exception of Saturdays, when such hours may be observed as heads of departments may think the exigences of the case may permit.

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The real question, as I view it, is whether an employe may, while on leave of absence, granted by the head of a department, accept other employment and receive additional compensation from the state for such additional services.

There is no law of this state which prevents the state from employing one person in more than one capacity and, as concerning the time of an employe other than that which he is required by law to give to the state and his time during leave of absence, I am inclined to regard the time as identical; that is, the time of an employe who is on leave of absence and the time he has during the day, before and after devoting the requisite number of hours to the performance of his duties, or after performing such duties as are required of him by law to be performed, is identical. The state has no claim upon the employe for any services during such periods and, while it is probable that, in the cases of leave of absence, it was intended that such period should be one of recreation and rest from duties of the employment, yet the law does not so say, nor does it give any direction as to how the employe shall use such period of time or exert any control whatever over his actions during such period. There could be no question but that he might lawfully work at other employment or for another employer during such period, or attend to his private business, or devote the period to rest and recreation; and it has been held that a public officer is not bound to perform all manner of public service without compensation because his office has a salary attached to it; nor is he, in consequence of holding an office, rendered legally incompetent to the discharge of duties which are clearly extra-official, outside of the scope of his official duty. When therefore, a public officer is employed to render services in an independent employment, not germane or incidental to his official duties, he may recover for services so rendered.

Mechem on Public Officers, sec. 863.

So it has been held that the mayor of a city, who was also an attorney at law, could lawfully be employed in his capacity as an attorney to defend a suit brought against the city, and that, in the absence of collusion or fraud, he could recover compensation from the city for his services so rendered as an attorney.

Niles v. Muzzy, 33 Mich. 61.

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And it has been held that a police justice who was employed to revise the city ordinances, such work being no part of his duties, could lawfully receive additional compensation therefor.

McBride v. Grand Rapids, 47 Mich. 236;
S. c. 49 Mich. 239.

In the case of *U. S. v. Brindle*, 110 U. S. 688, it was held that a receiver of public money employed to assist in disposing of Indian land, which service was no part of his duties, could receive compensation for such service, despite a U. S. statute, which provided that no person holding an office under the government whose salary or annual compensation shall amount to \$2,500 shall receive compensation for discharging the duties of any other office.

In *Converse v. U. S.*, 21 How. 463, it was held that certain provisions in appropriations prohibiting an officer from receiving more than one salary "could not, by fair interpretation, be held to embrace an employment which has no affinity or connection either in its character or by law or usage, with the line of his official duty."

In the *Brindle* case, the court says:

"The duties to be performed were of a different character and at a different place from those of the land office and, while the amount of compensation for this service was not fixed, it is clearly to be inferred that such compensation as the law implies for labors performed for one at the request of another, that is to say, a reasonable compensation, would be paid."

In the case of *Evans v. City of Trenton*, 24 N. J. L. 764, it was held that an officer of a municipal corporation, who receives a fixed salary, must perform all the duties of his office for the salary, however inadequate. He cannot recover extra compensation, even if promised it by a committee or individual members of the corporation; but, for services performed by request, not part of the duties of his office and which could have been as appropriately performed by any other person, he may recover a proper remuneration.

It does not follow from what has been said that an officer or employe of the state may, during leave of absence, perform duties which are germane or incidental to his official duties and receive extra compensation therefor; nor may such an officer

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or employe, by voluntarily devoting extra hours to the duties of his position, receive extra compensation therefor; nor may he voluntarily and without expectation of reward, perform any services not required of him by law or for another department of state and receive extra compensation therefor. But, in cases where an officer or employe may lawfully be employed in other capacities and perform duties which the position held by him does not oblige him to perform, he may be employed to perform such duties and receive compensation therefor, even though it may result in his receiving double compensation for a certain period of time. So it was held by this department that a person employed as janitor in one department of the state, which service did not take all of his time, might be employed in similar or other capacities by another department of state and receive compensation for both services. And again, it was held in the case of a member of the civil service commission that the fact that such officer was a professor at the state university and received compensation for his services as such did not prevent his holding the office of civil service commissioner and receiving compensation as such, provided in this and all cases, that the two positions were not incompatible, and that the duties of one office did not require the incumbent to neglect the duties of the other.

What I have said may not specifically answer your inquiry and the facts submitted are almost too meager to give a definite answer thereto. It should be determined, first, whether the duties performed in the second employment, for which the employe seeks compensation, were duties germane and incidental to his first employment; second, whether they were such duties as he might or could be required to perform under his first employment; third, whether the duties required to be performed by him in his new employment were performed in the same place or in the same manner as his original employment; fourth, whether the duties imposed upon him by his new employment were such as he could be compelled by any law or his contract of employment to do under his first employment.

If these questions are answered in the affirmative, my opinion is that such employe cannot receive compensation for his second employment. But, if his salary, account or payroll, is otherwise in proper form and his employment a proper one to be made under the civil service law and his employment free

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from fraud or collusion and the answers to the inquiries above made are or should be in the negative, then his account or salary should be approved by the civil service commission. However, as I view it, the conditions of the payment of the same, above enumerated, are more properly to be determined by the state auditor than by the civil service commission, as they are matters pertaining to the auditing of accounts. In short, my conclusion is that the civil service commission may properly and lawfully certify an account of an employe or officer duly certified to it by the head of the department (the person so employed being at the time entitled under the civil service law to be employed in such position) for services performed by him other than at his regular salary or in the position in which he is employed. The responsibility for payment of such an account rests with the head of the department certifying it and the auditing officer of the state.

I will add that, in determining whether or not a compensation for extra services should be allowed, the place where the service is performed I do not regard as of so much importance as other conditions.

Trusting that what I have said will enable you to properly determine the question submitted, I am

Very truly yours,

F. L. GILBERT,
Attorney General.

Civil Service.—A mere change by law in the clerical title or designation of a civil service employe with no change in salary and duties does not legislate the employe out of the state service.

October 28, 1907.

HONORABLE F. E. DOTY,
Secretary and Chief Examiner,
Civil Service Commission.
Madison, Wisconsin.

DEAR SIR—I am in receipt of your favor of the 16th inst., and letters supplementary thereto, in which you ask for a construction of sec. 2, chap. 643, laws of 1907, which is amendatory of sec. 170, R. S. 1898 as to whether or not said chapter, by discontinuing the position of corresponding clerk in the office of

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the state treasurer, legislates the then incumbent of that position out of office and whether the state treasurer, without formally dismissing said corresponding clerk and without filing notice of such dismissal with the civil service commission, may make an appointment to the position of *general clerk* of some person whose name has been certified from a suitable, eligible list.

Sec. 170, R. S., 1898, provides for certain help in the office of the state treasurer and the positions material to the opinion requested are as follows: a corresponding clerk at a salary of \$1,600; a mailing clerk at a salary of \$1,200; a commercial clerk at a salary of \$1,200, and a deposit clerk at a salary of \$1,400.

Sec. 2, of chapter 643, laws of 1907, amends said sec. 170, by providing for two general clerks at a salary of \$1,600 each and a warrant clerk at a salary of \$1,400 in lieu of the four clerks provided for by said section 170. You state that the position commercial clerk has been declared vacant by the state treasurer on the ground the the law has abolished this position and I understand the party who held such position has resigned and is no longer employed in said office, thus leaving three clerks in said office to perform the duties previously attended to by four clerks. You also state that heretofore the duties of the corresponding clerk have been to attend to the mailing of all drafts and to make all remittances to banks and since the change of title in said office the state treasurer now assigns to the position of general clerk the additional duties of making out triplicate receipts for all money received and mailing the same to the proper parties; assisting the assistant book-keeper to compare drafts with warrants; perforating all drafts and issuing license certificates to all railroad and telephone companies and other corporations entitled to the same. You further state that the records of your office show that the state treasurer has nominated for promotion Mr. Chester Wilcox, formerly deposit clerk, to the position of general clerk and that he has appointed Mr. Louis Rupp, formerly mailing clerk, to the position of warrant clerk, thus leaving the former corresponding clerk without an appointment as a general clerk. It also appears from your letter that the previous corresponding clerk passed a non-competitive examination in January, 1906,

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for a position as *general clerk*, but was known under the old law as corresponding clerk.

From a careful examination of all laws with reference to the clerical force in the office of the state treasurer I fail to find that any particular duties are placed upon any particular clerk above mentioned and therefore the duties of each clerk are, and were, a matter of assignment by the state treasurer and consequently the additional duties placed upon the general clerk by him at this time could have been placed upon the corresponding clerk under the old law had the state treasurer found it necessary, and the new duties so added to those previously performed by the corresponding clerk are duties of a *general clerical nature* and, in my opinion, do not require an examination involving tests or qualifications different from or higher than those involved in the examination for the original entrance to the position formerly held by the corresponding clerk.

Therefore under the new law there is no change in his salary or in the duties which he could have been required to perform under the law, and the matter narrows itself to the question: does a mere change in title or designation of a clerk, where the salary and duties remain the same, amount, in law, to the abolishment of the office and the legislating of the incumbent out of his position? I do not think that the spirit, intent and purpose of the civil service law will tolerate such a conclusion and while I am unable to find any case on this specific point decided in a court of last resort in which a civil service law was involved, there are some provisions in the civil service law of this state which indicate that such was not the intent of the legislature and there is an express provision in the New York law and rules, from which our law is taken almost verbatim, which aims to avoid the legislating of civil service employes out of office under similar circumstances.

Sec. 19, of the Wisconsin civil service law, provides in part:

“Any person who has held a position by appointment under the civil service rules and who has been separated from the service without any delinquency or misconduct on his part but owing to reasons of economy or otherwise, may be reinstated within one year from the date of such separation to the same or similar position in the same department, provided, that for the original entrance to the position proposed to be filled by such reinstatement there is not required

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in the opinion of the civil service commission, examination involving essential tests or qualifications different from or higher than those involved in the examination for the original entrance to the position formerly held by the person proposed to be reinstated.”

Under the state civil service rules of New York it is provided that:

“Whenever in any department or institution an office or position is abolished, or whenever the number of positions of a certain character is reduced, the person or persons legally holding the office, or filling the position, shall be entitled to re-appointment to or reinstatement in the said position or office if it is thereafter within one year re-established under the same or *any other designation.*”

Collier on Civil Service, page 314.

“It should be borne in mind that persons upon eligible lists have a right to certification *inferior* or *subject* to the rights of *transfer, promotion or reinstatement* which others may possess. No eligible has a right to insist that an appointing officer shall fill a vacancy by an original appointment instead of by a transfer or promotion or reinstatement which is permitted by the rules.”

Collier on Civil Service, page 72.

“Where there is an express repeal of an existing statute, and a re-enactment of it at the same time, or a repeal and re-enactment of a portion of it, the re-enactment neutralizes the repeal so far as the old law is continued in force. It operates without interruption where the re-enactment takes effect at the same time. The intention manifested is the same as in an amendment enacted in the form noticed in the preceding section. Offices are not lost; corporate existence is not ended; inchoate statutory rights are not defeated; a statutory power is not taken away nor criminal charges affected by such repeal and re-enactment of the law on which they respectively depend.”

Sutherland on Statutory Construction, p. 172.

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The repeal of a general corporation law by a statute substantially re-enacting and extending its provisions does not terminate the existence of corporations organized under it.

United Hebrew Benev. Assoc. vs. Joshua Benshimol
130 Mass. 325.

In the case of *State ex rel. Birdsey vs. Baldwin*, 45 Conn., p. 134, it appears that the general assembly of said state passed an act entitled "An act relating to county commissioners", as follows:

"Section 1. So much of section one, chapter two, title three, of the General Statutes of 1875, as provided that county commissioners shall be appointed for New Haven county, is hereby repealed, and the board of county commissioners of New Haven county is hereby abolished.

Section 2. A board of commissioners for New Haven county is hereby created, to be appointed by the General Assembly, and said board shall perform in and for New Haven county all the duties and have all the powers provided by chapter two, title three, of the general statutes, for county commissioners.

Section 3. The general assembly shall appoint three persons to be the board of commissioners for New Haven county, who shall hold their offices from the date of their appointment until July 1st, 1877."

The court held that said act did not legislate out of office the then county commissioners whose terms had not expired, even though the legislature in pursuance of said law had appointed three new commissioners, and said "We have then this condition of things—an act of the legislature repeals by its terms a certain section of the general statutes and abolishes a board of officers appointed under it, and the same act creates precisely the same board and clothes them with the same powers and duties enumerated in the section repealed. Can this be done? We think not. . . . There must be some appreciable space of time between the repealing act and the re-enactment of the same act. In this case not a second intervened and there was never a moment when the relators were out of office or when the office of county commissioner for New Haven county was abolished." Here was a case in which the legislature expressly abolished the officers in question, re-enacted practically the same

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law and appointed new county commissioners and yet the court held that the old county commissioners whose terms had not expired were not ousted from office.

“Any ingenious mode of evading the constitutional or lawful mode of removing a public officer will not be countenanced by the courts. To do indirectly, in the abused exercise of an acknowledged power, not given for but perverted to that purpose, that which is expressly forbidden to be done directly, is a gross and wicked infraction of the Constitution, and more so because the means resorted to deprive the injured person, and are designed to deprive him of all redress, by preventing the question becoming the subject of judicial cognizance.”

Hoke vs. Henderson, 4 Dev. 27.

“The legislature may create an office for the public good, or they may repeal the office for the general welfare. But so long as it lets the office exist, its incontestible judgment stands that it is for the public good, and the incumbent has a vested legal interest in the term, which the legislature cannot touch by any mere experimental legislation, however ingenious may be the pretext, or however much it may urge the public demand.”

Standeford vs. Wingate, 2 Duvall 466.

It therefore seems to me there is no change in the law upon any material point touching the employment of a corresponding clerk in the office of the state treasurer, and the re-enactment of the new is simultaneous with the repeal of the old provisions, and consequently it is my opinion that a mere change in the title of a civil service employe without a change of salary and without the imposition of any new duties which could not have been imposed upon him by his superior under his old title does not as a matter of law, legislate said employe out of office and does not create a vacancy to be filled by an appointment from the eligible list, particularly in view of the fact that the employe passed the original entrance examination for the performance of both the old and the newly added duties.

The framers of our civil service law carefully safe-guarded employes as to the right of promotional examinations, re-instate-ments and continuance in office so long as their duties are being discharged in a manner satisfactory to the appointing officer and

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for the best interests of the state. The object, purpose and spirit of the law under consideration is to bring about an improved, more thorough and more capable service by public officials and employes, and to hold that a mere change in title ousts an otherwise efficient and faithful servant from office would, in my opinion, be doing violence to that law and a detriment instead of a benefit to the state.

Very truly yours,

F. L. GILBERT,
Attorney General.

Civil Service Lists.—Section 7, of rule XI, as to sex is authorized by law.

November 27th, 1907.

HONORABLE F. E. DOTY,

*Secretary and Chief Examiner,
State Civil Service Commission.*

DEAR SIR—You have submitted to me for my official opinion the following statement of facts and questions:

“On March 10th, 1906, the civil service commission held an examination for position of library clerk. In this examination nine persons obtained a place on the eligible list. Of the nine persons who passed the examination there were eight women and one man. On the 17th of December of that year all persons on this eligible list were notified of the results of the examination and their notices contained the statement that the period of eligibility would expire on the 12th of December, 1907.

“Some time in July or August, 1907, the state superintendent made request for certification of names of men eligible for the position of library clerk. There being only one man on the then eligible list, he asked that a new examination be held.

“In accordance with the provisions of section 7, rule XI, his request was deemed mandatory, a previous opinion of the attorney general having been given to the effect that officers may insist upon certification of three names, and that the certification of one name does not constitute a certification, as the term is used in the civil service law.”

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You state that one of the persons who obtained a position on the eligible list raises the question now whether the commission may legally certify from the new eligible list of men, there being an eligible list of eight women and one man previously in force.

You submit the following questions:

“1st. The commission wish to know whether there was authority of law for the adoption of section 7, of rule XI.

“2nd. Whether, upon request by the appointing officer for certification of names of men, it became the duty of the commission to obtain an eligible list of at least three names of persons qualified to perform the duties assigned by the officer and of the sex specified in his request.

“3rd. Whether now, upon request for certification of names, the name of the man on the previous eligible list still in force and of the first two men on the new eligible list must be certified.”

Section 7, of rule XI, is as follows:

“Whenever the sex of those whose names are to be certified is fixed by any law, rule or regulation or is specified in the request for certification, the names of those of the sex so fixed or specified shall be certified.”

Section 9 of the civil service law has the following provision:

“Within six months after the passage of this act and the appointment of the civil service commissioners as herein provided, the commission shall put into effect rules for the classification of the offices, places and employments now or hereafter created in the classified service of this state. Within the same time the commission shall also make rules and regulations providing for examinations for positions in the classified service of the state, appointments to, removals from, and promotions and reductions therein, and for such other matters as are necessary to carry out the purposes of this act,” etc.

I have not been able to find any decisions of any court upon which to base an opinion in this matter, but it seems to me that this law as contained in said section 9, is broad enough to empower the commission to make the provision contained in

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section 7, of rule XI. I understand that the law makes no provision as to the sex of the incumbent of the office of library clerk. Before the passage of the civil service law it was left in the discretion of the appointing officer to appoint either a woman or a man and the said rule applies only to similar cases. It seems a very reasonable and just rule, especially where the duties of the office are not clearly specified in the statute and are assigned to the occupant of the position by the appointing officer. It may sometimes be very necessary to have a man, as the services required may be such that a woman would not be able to perform them, and *vice versa*.

I am therefore of the opinion that the commission had authority to adopt said rule contained in section 7, of rule XI.

In answer to your second question I will say that, when an appointing officer requests the commission to certify three names for appointment, it will be the duty of the commission to obtain an eligible list of at least three names of persons qualified to perform the duties, and of the sex specified in his request. If we concede that said section 7, of rule XI, is a valid enactment, then, of course, it will be the duty of the commission to certify three names of persons of the sex specified in the request of the appointing officer. Section 3, of Rule X, provided:

“A new list shall be created for a stated position or group of positions only when there is no appropriate list existing or when the existing list from which certification is to be made is likely to be exhausted.”

In the case in question there is not an appropriate list existing such as the appointing officer is entitled to under said section 7, of rule XI, and it becomes the duty of the commission to obtain an appropriate eligible list.

In answer to your third question I will say that section 4, of rule X, provides:

“Whenever there remain on the register the names of any eligibles for any position at the time when the names of eligibles ascertained by a new examination are to be entered thereon the names of all the eligibles shall be registered subject to the provisions of section 3 [2], rule X.”

Under this rule it seems to me that the man on the pre-

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vious list is to be entered thereon in his proper order, for section 2, of rule X, provides:

“The names of eligibles shall be entered in the order of their average percentages on the proper register of eligibles.”

And, after the names have all been registered, the commission shall certify the three names standing highest in the eligible list, as provided by rule XI, section 1.

Under these various provisions the name of the man on the previous eligible list will only be certified if he proves to be one of the three highest on the new list when completed.

Very truly yours,

F. L. GILBERT,

Attorney General.

Salary Warrants; State Civil Service.—A state employe or officer duly appointed by the head of a department in pursuance of the provision of the civil service act and whose name is certified both by the head of the department and the civil service commission is entitled to receive the proper salary warrant from the secy. of state even though there be a contention as to the removal of the preceding employe being regular.

HONORABLE J. A. FREAR,
Secretary of State,

Madison, Wisconsin.

DEAR SIR—I am receipt of yours of the 26th instant, in which you say:

“I am in receipt of a notice from Wrabetz & Kelsey, attorneys, Madison, Wisconsin, alleging that the state treasurer, has discharged an employe in his office named I. P. Leigh and that notice has been served upon the treasurer and the civil service commission demanding that they certify the said Leigh to this office upon the treasurer’s pay roll, together with other facts more particularly appearing in the notice. The notice further sets forth in effect that this office is notified that any such payment would be unauthorized and that the warrant officer will be held responsible. I believe these facts have been presented in

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some form to your department by the state treasurer and desire your opinion as to whether or not under the facts presented to you by the state treasurer I would be authorized to refuse payment, providing the payroll is regularly certified to me with the name of Mr. Pugh, the treasurer's recent appointee, substituted for Mr. Leigh."

Replying, I will say that I have carefully inquired into the facts in this case as presented by you, the correspondence between the state treasurer and the civil service commission and Mr. Leigh in relation thereto and the report of the civil service commission with their decision thereon.

It appears from the whole record that, prior to November 1st, 1907, Mr. I. P. Leigh was corresponding clerk in the office of the state treasurer and that on or about the 30th day of October, 1907, he was removed from that position by the state treasurer. The state treasurer claims that, prior thereto, Mr. Leigh resigned. This latter fact is disputed by Mr. Leigh, who, on the 31st day of October, 1907, notified the civil service commission that he had not resigned and did not intend to do so. It is a fact that Mr. Leigh was separated from his office and it does not appear that he was removed for reasons political or religious.

The matter appears to have gone before the civil service commission, which, on the 20th day of November, 1907, determined that Mr. Leigh had been "separated from the service," and Mr. William Pugh was appointed by the state treasurer to the position formerly filled by Mr. Leigh. This appointment was made in compliance with the provisions of the civil service act and Mr. Pugh's name was afterwards certified to you on the state treasurer's payroll, which was also certified to you by the civil service commission as the person holding the position and the one to whom payment should be made.

In my opinion these conditions authorize you to make the warrant for salary for the month of November to Mr. Pugh and I think you are not authorized to refuse to issue it to him. The facts stated and the conditions which existed at least present a *prima facie* right in Mr. Pugh to receive the salary warrant due to the person holding the position during the month of November.

There appears to be an issue of fact between the state treasurer and Mr. Leigh. I do not deem it necessary for you or

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myself to enter into an examination as to who is right in that contention, nor could I undertake to determine a question of fact between those individuals. The certificate of the state treasurer, corroborated by that of the civil service commission, authorizes you to issue the warrant to Mr. Pugh. If this matter shall hereafter be brought before the court and a different conclusion reached, the state will not lose thereby, for, if the treasurer wrongfully separated Mr. Leigh from his position and employment and wrongfully appointed another, he, the treasurer, and his bondsmen will be liable for the money so unlawfully paid from the treasury. (See sec. 24, chap. 363, laws of 1905).

Trusting that what I have said answers your inquiry, I am
Very truly yours,

F. L. GILBERT,
Attorney General.

Civil Service.—Civil service commission can not sit as a judicial tribunal to determine disputed questions of fact as to the discharge or resignation of employes.

November 30th, 1907.

State Civil Service Commission,
Madison, Wisconsin.

GENTLEMEN—I am in receipt of your favor of the 27th instant, setting forth very fully all records in your office concerning the matter of controversy between state treasurer Dahl and I. P. Leigh, formerly corresponding clerk in his office; and you have also submitted to me all the original records for my perusal and consideration, making four specific inquiries, based on the statements in your said letter and the contents of the original documents so submitted.

I do not deem it necessary for me to answer said questions separately, as I find upon investigation that my predecessor, under date of September 22nd, 1906, rendered you an official opinion practically covering every phase of the present questions submitted. I have carefully considered said opinion and concur in the conclusion there reached and respectfully refer you to that opinion for your guidance in the present matter.

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Said opinion will be found on page 114, of report of civil service commission, 1906.

Very truly yours,
F. L. GILBERT,
Attorney General.

Civil Service.—Department of fish and game is under the provision of the civil service act.

HON. J. W. STONE,

Feb. 8, 1908.

State Fish and Game Warden,
Madison, Wisconsin.

DEAR SIR—Your letter of the 10th of January, in which you ask for an opinion as to whether or not the civil service law applies to your department, was duly received and has had my careful consideration.

Replying, I will say that section 2, of chapter 363, laws of 1905, the civil service act, provides in part as follows:

“After the expiration of six months from the passage of this act, no person shall be appointed, transferred, removed, reinstated, promoted or reduced as an officer, clerk, employe or laborer in the civil service under the government of this state, in any manner or by any means other than by those prescribed in this act.”

The provisions of this portion of the section are very broad and I have construed them to apply to all departments of the state and to all boards and commissions except as any of them may be expressly exempted therefrom, and your department comes under that law unless by some provision of the act it is exempted therefrom.

The only possible theory under which your department might be exempted is that the positions therein come within the unclassified service as the same is defined in section 8, of said chapter. One clause of that section reads as follows:

“all officers and employes appointed by the governor whether subject to confirmation or not.”

Section 1498a, of the statutes, as amended by section 1, chapter 312, laws of 1899 and section 1, chapter 358, laws of 1901, provides as follows:

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“The state warden may appoint by and with the approval of the governor, two special deputy wardens for each congressional district. He may also appoint as many additional special deputy wardens as may be necessary to carry out the provisions of this act.”

It appears by this statute that the appointments made by the warden must be approved by the governor, nevertheless the warden is vested with the power and duty of making the appointments. Apparently by this statute he is the one to name the appointees but his appointees must be approved by the governor.

It is true that my predecessor, Hon. L. M. Sturdevant, held in an opinion rendered July 1, 1905, that the employes in the adjutant general's office came within the unclassified service and were exempt from the provisions of the civil service act, but in that case the provisions of the act under which positions are filled in the adjutant general's office (section 72, ch. 228, laws of 1901) are that the positions in the adjutant general's office shall be filled by appointment by “the governor and adjutant general.” In that case the governor is vested directly in part, with appointing power. You will readily note the difference in the two statutes.

I do not dissent from the opinion of Mr. Sturdevant as to the appointees in the adjutant general's office but I am of the opinion that there is a clear distinction between appointments made in the adjutant general's office by the governor and the adjutant general and in the department of fish and game where the appointments are authorized to be made by the warden but are subject to approval by the governor. It is true in the latter case the governor may exercise a sort of veto power over appointments by withholding his approval and appointments may not be made without his consent, yet I am inclined to the view that appointments being authorized to be made by the state fish and game warden that the appointees come within the classified service and so hold.

You further inquire to what extent the law applies to your department. I will say in reply to that that it applies to regular officers and employes to the same extent that it does to other departments of the state, the exception being only as to one principal assistant or deputy and one stenographer.

However, as I have previously informed you, I am of the opinion that the state fish and game warden or his deputies may,

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for special reasons or in emergencies, temporarily employ help or special assistants who do not come under the provisions of the civil service act and who may be compensated for the service performed under the provisions of section 1, chapter 410 of the laws of 1903.

Very truly yours,

F. L. GILBERT,
Attorney General.

Civil Service Commission.—The attending of a convention of civil service commissioners by said commission is not a part of their official duty and expenses incurred cannot be audited and paid.

HONORABLE JAMES A. FREAR,
Secretary of State.

May 1st, 1908.

DEAR SIR—I have the honor to respond to yours of April 27th, in which you submit to me for my official opinion a matter presented to you by the secretary of the civil service commission. The matter submitted is as follows: A meeting of the national assembly of the civil service commissions will be held in Chicago May 7th and 8th. This is the first time that this national meeting has been held in the west. It is a matter of state pride and also of material benefit to the state that this commission should be well represented at this meeting, where difficult questions of administration are being discussed by men who have had long experience in this work. The commission will also be represented on the program.

The question arises: It is the practice of the state, and, if so, is it deemed entirely proper for you, as secretary of state, to allow representatives of this commission their actual and necessary expenses incurred while in attendance upon this meeting?

In answer to your inquiry I will say that, under section 5, chapter 363, laws of 1905, all salaries, expenses and disbursements of the civil service commissioners and their subordinates and employes shall be paid out of the state treasury as the salaries and expenses of other state officers are paid and a sum sufficient to carry out the provisions of the civil service act, not exceeding the sum of ten thousand dollars per annum, is appropriated.

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The question presented is, whether the attendance at the national assembly of civil service commissions to be held in Chicago by the members of the commission or any of its subordinates or employes is a part of the duty imposed upon said officers by law.

It is, of course, self-evident that only expenses and disbursements which are incurred by virtue of the performance of the duties of the offices by said commission or its subordinates are intended to be covered by said law. It is not necessary for the commission to undertake any work for which it needs the cooperation and aid of any other commission of any other state. An attendance at the meeting in question would be educational only, in its effect. It may be of practical benefit to those in attendance in aiding them in carrying out the provisions of the law in this state, but it is not a necessary part of their duty to attend such assembly or take part in said convention.

If a state official is called to attend a meeting of simply state officials for the purpose of securing evidence and arranging for concerted action in impending cases or cases already instituted in which his state is an interested party, then he is acting in the discharge of his duty and if there be a statute authorizing the payment of his general expenses he is entitled to the same. The attendance at a purely educational convention is always productive of much good and it may be a part of wisdom for the legislature to provide for the payment of state officials attending the same, but it has not done so and therefore I am of the opinion that it would not be proper for you, as secretary of state, to audit and allow bills for the actual and necessary expenses incurred by the commission or its subordinates in attendance at said convention. The legislature has provided that one official at least, namely the dairy and food commissioner, shall be allowed his expenses for attending conventions which is an indication that it did not contemplate the payment of such expenses unless provided for by law.

Very truly yours,

F. L. GILBERT,
Attorney General.

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OPINIONS RELATING TO CORPORATIONS.

Corporations.—Directors may not divest themselves of duties imposed by statute nor delegate their powers.

July 16, 1906.

HON. W. L. HOUSER,
Secretary of State,
Madison, Wis.

DEAR SIR—You have submitted for my consideration the original articles and amendment thereto, dated January 12th, 1904, filed January 13, 1904, and a second amendment dated July 7th, 1906, now offered for filing, of the Standard Coal Company, a Wisconsin corporation, organized principally for transacting the business of buying, selling, storing, shipping and dealing in coal, coke and fuel of all kinds. This corporation by its amended articles has a capital of \$150,000. Article 4, of its original articles, which in that respect have not been changed, provides:

“The property, both real and personal, and the affairs and business of said corporation shall be under the care and direction of and be managed by a board of directors consisting of three to be chosen by the stockholders from among their number, at the annual meeting of such stockholders.”

The amendment to the articles of incorporation now offered for filing provides,

“That the said directors shall further have power to delegate any and all their powers to any special committee, officer or agent.”

This amendment is proposed to be added to article 5, of the articles of incorporation, which relates to the duties of officers thereof. The said amendment appears to have been duly

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adopted by the stockholders of the said corporation at a meeting in which more than two thirds of all the capital stock of said corporation was present or represented, by the affirmative vote of all the stockholders present, as appears by the certificate of the president and secretary thereto, as provided in section 1774. Consequently the question presented is whether the state should by accepting and filing such an amendment to the articles of said corporation, thereby assent to such a provision in the articles of incorporation. Such provision absolutely authorizes the directors of said corporation, to delegate any and all their powers to any special committee, officer or agent, and in effect authorizes the directors to abdicate the powers and duties conferred upon them by statute.

Section 1776, stats. of 1898, provides that the stock, property, affairs and business of every stock corporation organized under the provisions of chapter 86, shall be under the care of and be managed by a board of directors, who shall be chosen annually by the stockholders from among their number, at such time and place as shall be provided by the articles of organization or the by laws, and even the power thus conferred upon directors of a corporation is subject to the control of the courts. The property of the corporation may not be mismanaged nor the power of directors exercised fraudulently to the injury of other directors or stockholders.

Luther vs. Luther, 118 Wis. 112.

Theiss vs. Durr, 125 Wis. 651.

The statutes of the state having placed the care and management of the affairs of a corporation in the hands of its board of directors, I am of the opinion that even the stockholders themselves cannot divest the board of directors of such right, power and duty. To do so, or for the state to consent to such action would amount to annulling the statute. This proposed amendment authorizes this power to be conferred even upon an agent. If it can be so conferred at all, it might be conferred upon any agent, one either residing within or without the state, and beyond the reach of our courts. I am certain that no such extraordinary exercise of power was intended by our legislature, and that it is contrary to the spirit as well as the letter of our statutes in relation to domestic corporations. Stockholders in a corporation are entitled to the judgment and

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discretion of every member of its board of directors in the transaction of its business, and the management of its affairs. Directors are not authorized to confer upon an agent their discretionary powers. They occupy a fiduciary relation to the stockholders.

“It is a general principle of law that where a power to act on a given particular has been delegated from one person to another, which power from its nature involves the exercise of *discretion* and implies *special trust and confidence* on the part of the donor in the donee, it can be exercised only by the donee.”

Thompson’s Commentaries on the Law of Corporations, vol. 3, section 3944.

The same author says, section 3949, *supra*,

“While therefore those powers of directors which involve the exercise of a discretion in their collective character as a board in the management of the company affairs, cannot be delegated,” is it within their power to appoint and discharge subordinate agents to do the ministerial work of the company.

In a New York case where the president and one of the directors constituting a majority of the executive committee, made a contract with A., that he, except for good and sufficient cause shown for his removal, should have the *permanent and supreme control* in the management of the company’s road and interests, the supreme court held that such contract was beyond the scope of the authority of the president and even beyond the power of the executive committee, and the court adds,

“Indeed it may well be doubted whether the entire board of directors or even the corporation itself could have invested the plaintiff with such permanent and supreme control as a literal reading of plaintiff’s statement of the original arrangement calls for and which if conferred would have worked in the one case an abdication and in the other an abolition of the board of directors.”

Queen vs. 2nd Ave. R. R. Co. 3 Jones & Spencer, N. Y. 154, 159, 160.

Morawetz in his work on Private Corporations 2 ed vol. 1, sec. 536. says:

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“Those powers of the directors of a corporation which it is intended they should exercise personally can in no case be delegated.

The general supervision and direction of the affairs of a corporation are specially entrusted by the shareholders to the board of directors. It is upon the personal care and attention of the directors that the shareholders depend for the success of their enterprise. It follows that authority to delegate these general powers of management cannot be implied. Thus the directors of a company have no implied authority to enter into a contract with a creditor by which the entire management of the company's affairs is placed in his control until the debt has been paid.”

Citing, *Davis vs. Flagstaff, Mining Co.* 2 Utah, 74.

In Mr. Morawetz' work above referred to, in section 536 he cites an authority, *Lorriland vs. Clyde*, 86 N. Y. 384 to the contrary, but an examination of that case shows it to have been a decision upon a contract between the promoters or organizers of a corporation before organized and the powers, rights and duties of its trustees or directors was not considered.

On the whole I conclude that the state cannot consent to the incorporation of such a provision, as that set forth in this proposed amendment, in the charter of any corporation, and for that reason it is your duty to refuse filing thereof.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Corporations; Trademarks.—Corporations may register names, brands and trademarks as marks of ownership under chapter 360 of laws of 1901 and are only liable for fees to secretary of state as therein provided.

HON. WALTER L. HOUSER,
Secretary of State,

Madison, Wis.

October 23, 1906.

DEAR SIR:—You have submitted to me the written statement or description verified by affidavit of the Fauerbach Brewing Company, of a design used by said company as marks of owner-

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ship impressed upon or blown into its bottles in which its beer or malt products are bottled, which statement is filed with you by the said company for the purpose of registering the same as provided by chapter 360 of the laws of 1901.

You have also submitted to me the argument of the attorney of said company in which he argues that the statement of said company is filed solely for the purpose of protecting it in the ownership of its bottles and that it claims no protection for the design as a trade mark other than as a mark of ownership, as provided by said chapter 360.

You submit the question to me whether you are to charge the fees provided by section 360, in this case or the fees provided by section 1747d of the stats. of 1898.

Under said section 1747d a corporation which manufactures beer and malt products as the Fauerbach Brewing Company alleges that it does may file a brand or trade mark to be used on bottles containing its liquor. It seems that this trade mark may be used other than as a mark of ownership. It may be used for marking bottles which contain beer that was manufactured by the Fauerbach Brewing Company, simply to show that the same was manufactured by said company, but said trade mark may be used on bottles containing such beverage although such bottles may not be the property of the Fauerbach Brewing Company.

The design authorized to be filed under said chapter 360, is used solely as a mark of ownership to the bottles in which the same is stamped, impressed or labelled. As I understand it the Fauerbach Brewing Company intends to label bottles which it owns by the mark described in this statement as an evidence of ownership; that these bottles are not to be sold to any of its customers but they are supposed to be returned to the Brewing Company and continuously used in its business.

The Fauerbach Brewing Company being a corporation which is manufacturing some of the liquors enumerated under section 1747d could if it desired, register its trade mark under said section, and it would be protected in the use of said trade mark. Any corporation that is not manufacturing the liquors enumerated in said section 1747d or similar beverages would not be entitled to register its trade mark, but chapter 360, is a broader statute. Under this statute any and all persons or corporations who may be the owners of cans, tubs firkins, boxes bottles casks, barrels, kegs, cartons, tanks, fountains, vessels or containers, may

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register their names, brands, designs, trade marks or devices as marks of ownership to indicate that these enumerated containers are the property of the said person or corporation. This is broad enough to include liquor dealers, and such liquor dealers as Fauerbach Brewing Company, and they having made their statement so specific as to indicate that they desire only the protection given to them by chapter 360, it is my opinion that they are entitled to register the same, as provided by said chapter 360' and that you are authorized to charge them the fees provided by section 1, of said chapter 360, instead of the fees provided by section 1747d.

Very truly yours,

L. M. STURDEVANT,
Attorney General.

Articles of Incorporation—Amendments.—Fees for filing amendment to articles of mining corporation are same as required of other corporations.

November 2, 1906.

HONORABLE WALTER L. HOUSER,
Secretary of State.

DEAR SIR—Your favor of the 1st inst. received, in which you ask me in substance what sums of money shall be paid to the secretary of state where amendments to articles of incorporation are filed in your office by a corporation organized for the purpose exclusively of mining, smelting and owning mines and minerals in the state of Wisconsin.

Sec. 2 of chap. 507, laws of 1905, provides specifically the amount to be paid by such corporations when they file their original articles of incorporation in the office of the secretary of state, and limits the amount to \$150 as the maximum.

The statute is silent as to what shall be paid in case amendments to such articles are filed. We must therefore look for other provisions governing the filing of amendments.

The section and chapter referred to provides, first, for the amount to be paid to the secretary of state for filing articles or amendments of corporations organized for the manufacture of beet sugar and dairy products, and then provides the fee or charge for filing articles of incorporation of any other corpora-

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tion "except as otherwise provided in these statutes," and fixes the charge at \$25 if the capital stock of the corporation is fixed in the articles at \$25,000 or less, and one dollar for each additional one thousand dollars of capital stock.

Then follows the provision as to amendments, to the effect that every other corporation organized and doing business under the laws of this state shall pay a fee of ten dollars for filing any amendment to its articles other than for the purpose of increasing its capital stock, and, for filing an amendment increasing its capital stock, shall pay, in addition to said fee of ten dollars, one dollar for each one thousand dollars of increase.

The exception first noted evidently applies to what follows later in this section of the statute and applies to corporations organized without capital stock for exclusively educational, benevolent, charitable or reformatory purposes, and to mining corporations. The fee for filing an amendment to the articles of incorporation of a corporation manufacturing beet sugar or dairy products is five dollars, and the words contained in that clause of the statute providing for the fees for filing articles provide that every other corporation (evidently referring to corporations other than those specifically mentioned as engaged in the manufacture of beet sugar or dairy products) shall pay a fee of ten dollars for filing an amendment to its articles other than for the purpose of increasing its capital stock, and, for that purpose, shall pay, in addition to said fee of ten dollars, one dollar for each one thousand dollars of increase. The words "every other corporation" in this portion of the statutes include all corporations except those mentioned, which pay a different fee for filing amendments. There can be only one class of corporations to which this can refer, viz., those corporations mentioned in the section as being organized for the manufacture of beet sugar or dairy products.

There is still another exception provided by the same section, eliminating a fee for certain corporations organized without capital stock; but the exemption here is specific, both as to a fee for the original filing and for filing amendments to the articles, for it is provided that no fee shall be required from any corporation organized without capital stock, etc.

Mining corporations filing amendments are not, as I have said, excepted from the general provisions, and therefore, in

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my opinion, where amendments are by such corporation, the fee is ten dollars and one dollar for each one thousand dollars of increase in the original capital stock.

I think it probable that the legislature did not intend this result, but I see no escape from it without doing violence to the words of the statute.

Yours truly,
L. M. STURDEVANT,
Attorney General.

Corporations, Amendments to Articles.—It is unlawful for articles, or amendments thereto, to contain provisions which debar a portion of the stockholders from voting their stock at meetings of stockholders. Preferred stockholders may vote their stock at stockholders' meetings. Such stockholders possess all the rights of common stockholders under sec. 1760 of statutes of 1898 unless other statutory provisions have been made. Sec. 1759a as amended by chapter 109 of stats. 1903 construed. In amending articles of incorporation stockholders must conform to the provision of that section as well as their charter provision.

December 12, 1906.

HON. W. L. HOUSER,
Secretary of State,
Madison, Wis.

DEAR SIR—I am in receipt of yours of the 10th inst., in which you present a copy of proposed amendments to the articles of incorporation of the Milwaukee & Fox River Valley Railway Company, and a letter of Mr. Sutherland of Fond du Lac relating thereto. You state:

“This amendment was returned by this department for the reason that the last paragraph of same provides that an amendment may be passed by an affirmative vote of at least two-thirds of the common stock of the corporation. The stock under the amendment consists of \$75,000, of which \$25,000 is common and \$50,000 preferred. The only section of the statute I find applying to this matter is section 1774, which provides that an amendment to the articles of a stock company must receive the affirmative vote of all

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capital stock outstanding. It is my understanding that preferred stock is considered stock the same as common. I desire your opinion on this matter.”

Replying I will say that I have examined the proposed amendments to the articles of the Milwaukee & Fox River Valley Railway Company which you have submitted. I have also examined the original articles of incorporation of said company and have given consideration to the letter of Mr. Sutherland which you enclose. I find that the corporation was organized under chapter 86 of the stats. of 1898, for the purpose of constructing, equipping and operating a street or inter-urban railway to be run by electricity, for the purpose of carrying passengers, baggage, freight, United States mail, express and other commercial commodities of every kind, character and description. There are other purposes for which the corporation was organized and other business in which it is empowered to engage, but which it is not necessary to mention in this communication.

The original capital stock of the company was \$25,000 divided into 250 shares of \$100 each, and this corporation is not organized as a railroad corporation but is organized under the provisions of section 1820 of the Stats. of 1898, the provisions of subdivision 5, thereof not being complied with, and such corporation is in my opinion subject to all of the general provisions relating to corporations provided in chapter 85 of the stats. of 1898, which may apply thereto. The amendments provide in substance as follows:

The first amendment increases the capital stock from \$25,000 to \$75,000, making \$50,000 thereof preferred stock. Such amendment also provides as follows:

“A six per cent dividend shall be annually paid by the corporation upon the preferred stock out of the net earnings of such corporation, the computation of dividends thereon to be made from the date of the issue and delivery of the certificates for such preferred stock, such dividends to be paid before any dividend is declared or paid upon common stock. In case the net earnings of the corporation do not justify in the opinion of the directors the payment of dividends upon the preferred stock in any one year, the unpaid dividends shall accumulate until such time as the corporation pays the dividends and all past dividends which

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have accumulated. In case of the dissolution of such corporation for any cause, the face or par value of such preferred stock with all arrearages of dividends shall be paid from the assets of such corporation before distribution is made upon common stock.

Such corporation shall be controlled by the holders of the common stock under the articles of incorporation and amendments thereto and the holders of preferred stock shall have no vote at stockholders' meetings or otherwise, and no notice of stockholders' meetings need be given to the holders of preferred stock."

The second amendment provides:

"No provision of this article (article V) however shall apply to preferred stock or to stockholders of this corporation holding preferred stock therein."

Then there is a third amendment to article 8, of the articles of incorporation, which reads as follows:

"Resolved further: That article VIII of Articles of Incorporation aforesaid shall be amended to read as follows: These Articles of Incorporation may be amended by resolution setting forth such amendment or amendments adopted at any meeting of the stockholders regularly called, the purpose to present such amendment or amendments at such meeting having been duly noticed; provided however that such amendment or amendments shall receive the affirmative vote of at least two-thirds of all of the common stock of the corporation outstanding, it being the intent that no other stockholder shall participate therein."

The certificate attached to said articles certifies that the total number of shares voting in favor of said amendments was 137 shares and that the total number of shares of such corporation then and now outstanding subscribed for is the amount of 138 or \$138,000.

Your inquiry is only directed to the authority of the share holders to add the latter part of the third amendment in their articles which provides that future amendments to the articles "shall receive the affirmative vote of at least two-thirds of all the common stock of the corporation outstanding, it being the intent that no other stockholder shall participate therein," but

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in rendering you an opinion I feel obliged to consider other questions which are brought to my attention by other provisions of these articles. The issuance of preferred stock is provided for and authorized by statute, section 1759a of the stats. of 1898, as amended by chapter 109, of the laws of 1903. This section sets forth the extent to which preference may be given to such stock and the limitations made thereon, as follows:

“Such preferred stock may be so issued as to secure to the holder thereof the payment of dividends out of profits at a specified rate before dividends shall be paid upon the common stock and for the payment of such dividends accumulated or in arrears thereon; but such preferred stock shall give no preference over common stock in the distribution of corporate assets other than profits, *unless otherwise expressly provided in the articles of incorporation, and unless authorized and directed by a unanimous vote of the common stockholders*, which vote shall be duly recorded in the books of the corporation, and dividends thereon shall in no case be paid out of the corporate assets not accruing from profits, nor shall the same, nor the common stock, be made to bear interest. All privileges accorded to preferred stock shall be stated on all certificates, both of preferred and common stock.”

Section 1774, of the stats. of 1898, as amended by chapter 238 of the laws of 1901, and by section 4, chap. 507 of the laws of 1905, provides the method for amending articles of incorporation of corporations organized under the provisions of chapter 86 of the stats. of 1898, which in a stock corporation shall be, “*by a vote of at least the owners of two-thirds of all stock then outstanding.*”

There is a further proviso in said section, as follows:

“Such amendment shall be adopted only in accordance with the articles of organization, if a mode of amending the same shall have been therein prescribed.”

The original articles of association of this corporation do provide a manner for amending these articles in section 8, thereof, which reads as follows:

“These articles of incorporation may be amended by resolution, setting forth such amendment or amendments adopted at any meeting of the stockholders regularly called,

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the purpose to present such amendment or amendments at such meeting having been duly noticed, provided however, that such amendment or amendments shall receive the vote of at least two-thirds of all the capital stock of the corporation outstanding.”

I am inclined to the opinion that this latter provision of said section 1774, refers to the method of procedure and is cumulative and requires the stockholders to conform to any provisions in their articles in addition to those enumerated in the statute, but does not serve to abrogate the provision stated in said statute prior thereto and that amendments must be adopted by a vote of at least the owners of two-thirds the stock then outstanding. I think such vote of the owners of two-thirds of the stock is still required, notwithstanding the fact that other provisions are included in the articles of organization of the corporation, that is article 8, requires that an amendment to the articles shall receive a vote of at least two-thirds of all the capital stock. This as you will observe is a different vote from that mentioned in the statute, which is a vote of at least *the owners of two-thirds* of all the stock, and by inserting this provision in its articles, this corporation has provided an additional vote to that prescribed in the statute, and both must be complied with, but the provision in the articles does not do away with the vote required by the statute. It follows that the certificate attached to these amended articles is not in proper form in that it does not certify that such amendments were adopted by a vote of the owners of two thirds of all the stock outstanding. It certifies only to a vote of a majority and more than two-thirds of all the shares of capital stock, but no mention is made as to the vote of the owners hereof.

Further, as stated, corporations have authority to issue preferred stock and to confer upon such stock certain privileges under section 1759a, as amended as above cited, but the owners of preferred stock are nevertheless stockholders in the corporation, unless otherwise provided by statute, and have the same right as other stockholders in respect to voting the stock which they own, as provided in section 1760 of the statutes of 1898, and in my opinion no stockholder can be deprived of his right to vote any stock which he owns in a corporation by reason of any provision whatever in the articles of organization of such

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corporation, unless there be specific provision of law therefor, and as the third amendment to said articles provides that amendments to the corporation may be adopted by a vote of at least two-thirds of the *common stock* of the corporation outstanding, and that it is the intent that *no other stockholder shall participate therein*, and as the latter paragraph of the first amendment proposed to said articles provides that such corporation shall be controlled by the holders of the *common stock* under the articles of incorporation and amendments thereto and the holders of preferred stock shall have no vote at stockholders' meetings or otherwise, and no notice of stockholders' meetings need be given to the holders of preferred stock, it appears to me that these two provisions are in direct contravention of the provisions of the statutes above cited, and therefore unlawful.

Another objection to these articles that occurs to me in reference to the preferences granted to the preferred stockholders, is as follows: One of the provisions of the first amendment hereinbefore noted, is,

“In case of a dissolution of such corporation for any cause the face or par value of such preferred stock with all arrearages of dividends shall be paid from the assets of such corporation before distribution is made upon common stock.”

A part of section 1759a amended as aforesaid, provides:

“Such preferred stock may be so issued as to secure to the holder thereof the payment of dividends out of profits at a specified rate before dividends shall be paid from the common stock and for the payment of such dividends accumulated or any arrears thereof, but such preferred stock shall give no preference over common stock in the distribution of corporate assets other than profits, unless otherwise expressly provided in the articles of incorporation and unless authorized and directed by *unanimous vote* of the common stockholders, which vote shall be recorded in the books of the corporation and dividends thereon shall in no case be paid out of the corporate assets not accruing from profits, nor shall the same nor the common stock be made to bear interest.”

The last provision of the amendment above quoted, clearly gives preferred stock a preference in the distribution of assets

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by not only requiring such stock to be paid but also requiring all arrearages and dividends to be paid from the corporate assets before distribution among the common stockholders, and as this provision is in direct contravention of the provisions of the statute last above cited, it is unlawful.

Another objection to the proposed amendment is in this, the second proposed amendment applies to article V, in which there is a provision for stockholders' meetings and in effect it debars preferred stockholders from participating therein. As before stated all holders of stock, preferred or common are and continue to be stockholders. I find no provision of law by which preferred stockholders are denied the rights given by section 1760 stats. of 1898, to stockholders, and there being no statute to the contrary such preferred stockholders cannot, in my opinion, be prevented from taking part and voting at stockholders' meetings, and hence I regard this proposed amendment unlawful.

I have heretofore advised you that I deem it improper for your department to receive and file articles of incorporation or amendments thereto which contain provisions contrary to law. For the reasons stated, I feel obliged to inform you that the proposed amendments to the articles of incorporation of this company, the Milwaukee and Fox River Valley Railway Company, should not be accepted or filed until the provisions which I have indicated as objectionable have been eliminated therefrom.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Articles of Incorporation.—Beet sugar corporations when incorporated for other purposes are required to pay the full statutory fee.

December 29th, 1906.

HON. WALTER L. HOUSER,
Secretary of State.

DEAR SIR,—Yours of the 29th inst. received, including the articles of incorporation of the Simmons Sugar Company, to-

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gether with a letter from Mr. Cavanaugh relating to the amount of fees to be paid for filing the same.

The question you submit is,

“What is the proper amount of fee to be collected for filing these articles?”

The articles provide that the purposes of the corporation are:

1. To manufacture sugar from sugar beets, and to buy, sell, deal and vend in the same;
2. To manufacture sugar from sugar cane and any and all other sugar-producing products and materials, and to buy, sell, deal and vend in the same;
3. To buy, sell, mortgage, lease, manage and control any and all real estate, machinery and property it may deem necessary in and about the conduct and management of its business;
4. To manufacture, buy, sell, lease, deal in and vend all kinds of machinery, processes and appliances in any way or manner connected with, used in, or useful in the manufacture or sale or purchase of sugar from sugar beets, sugar cane and all other sugar-producing materials and products;
5. To take, receive, apply for, buy, sell, lease, deal in and vend patents and letters patent and rights under the same, issued by the United States of America in any way connected with, used in, or useful in, the manufacture, sale and purchase of sugar from sugar beets, sugar cane and any and all other sugar-producing materials and products.

Chapter 238, laws of 1901, provides that the fee for filing the articles of incorporation of corporations for the manufacture of beet sugar shall be \$10, and this would be the fee for filing these articles if the business of this corporation had been limited by the articles to the manufacture of beet sugar; but such is not the case. The articles provide for the manufacture of sugar from cane and also for dealing in beet sugar machinery and patent rights and other matters.

In organizing a corporation for the manufacture of beet sugar, it is of course permissible to incorporate in the articles a general provision that the corporation may purchase, lease or procure machinery for that purpose and hold real estate for its own use in carrying on the business; but it is not permissible to provide that it may do any other business not connected largely with the manufacture of sugar beets. I think these arti-

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cles do provide for the doing of business distinct from the manufacture of beet sugar, and that therefore the exception as to the fee does not apply to this corporation, and it must pay the full fee provided by said chapter, based on the amount of its capital stock. Any other construction of the statute would furnish a means of procuring the filing of articles of incorporation for every known kind of business, simply by adding a provision that one of the powers of the corporation should be the manufacture of beet sugar. This exception was made by the legislature in order to encourage the manufacture of such sugar in this state, and not for the purpose of providing a means by which corporations may be organized without the payment of the full statutory fee.

Yours respectfully,

L. M. STURDEVANT,
Attorney General.

Reports.—Corporations have until March 1st, 1907, to file reports under chapter 507, laws of 1905.

Madison, Wis., Jan. 11, 1907.

HON. JAMES A. FREAR,
Secretary of State,
Madison, Wis.

DEAR SIR—I am in receipt of your communication of the 10th inst., requesting my opinion as to whether or not corporations failing to file the report called for in section 5 of chapter 507, laws of 1905, on or before the 1st day of January have ipso facto forfeited their corporate rights and privileges.

The body of said section provides that said report may be filed any time from the 1st of June to the 1st of January on payment of \$10.00 penalty and publication fee and that, "in case said report is not filed by said January 1st the corporate rights and privileges granted to said corporation shall be forfeited and the secretary of state shall enter such forfeiture on the records of his department." Were this the last mention of time in said section there would be no necessity for a construction of said law, but the following sentence appears at the end of said section: "No forfeiture shall be declared under

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this section prior to the 1st day of March, 1907.” There would therefore seem to be a conflict in the provisions of said law and the question is whether or not the provisions can be harmonized so as to give some force and effect to all parts of said section.

Among penal laws, which must be strictly construed, are those which take away or impair any privilege or right.

Sutherland on Statutory Construction, Par. 358, and cases cited.

“By the use of ambiguous clauses in laws of that sort (penal laws) the legislature would be laying a snare for the subject, and a construction which conveys such an imputation ought never to be adopted. Judges, therefore, where clauses are obscure, will lean against forfeitures leaving it to the legislature to correct the evil if there be any.”

Sutherland on Statutory Construction, Par. 361, and cases cited.

A statute must be so construed as to make all parts harmonize if practicable, and give a sensible and intelligent effect to each and not to place one portion in antagonism to another.

Harrington v. Smith, 28 Wis. 43.

If the latter part of a statute is repugnant to a former part, the latter part shall stand and so far as it is repugnant be a repeal of the former part because it was last agreed to by the makers of the statute.

Woodman v. Clapp, 21 Wis. 355.

Where the legislative intent is more apparent of a strict rather than a liberal construction of a statute, the former will be adopted.

Howard v. Mansfield, 30 Wis. 75.

The rule of strict construction applied to statutes relating to the taking of property, etc., means that all reasonable doubts as to the intention of the legislature should be resolved in favor of the citizen and that the laws should only have such effect as the legislature intended to give them.

Dean v. Borchsenius, 30 Wis. 236,

Dean v. Charlton, 27 Wis. 522,

M. & St. P. Ry. Co. v. Supervisors of Crawford Co.,
29 Wis. 116.

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The legislature certainly had some purpose in view and intended the last part of said section to have some force and effect. If the failure to file said reports by the 1st day of January, 1907, ipso facto forfeited the corporate rights of the corporation then a delay of two months before declaring such forfeiture would be a detriment to the state and no advantage to the offending corporation. The section in question is a new section created and added to the statutes of 1898 and no doubt the legislature had in mind that it would take some time before the law was thoroughly understood and that it might take until March 1st, 1907, before the same would be working smoothly and all rights both public and private be properly adjusted thereunder, and apparently intended to give two months grace for that purpose after January 1st, 1907. From a careful examination of authorities and after due consideration it is my opinion that no forfeiture of corporate right and privileges for the failure to file said report can be declared if the corporations file said report prior to the 1st day of March, 1907, but that thereafter all such reports must be filed prior to the 1st day of January in accordance with the body of said section.

Respectfully yours,

F. L. GILBERT,
Attorney General.

Railroad Corporations.—Method of dissolution.

February 19, 1907.

HON. JAMES A. FREAR, Secretary of State,
Madison, Wis.

DEAR SIR—Your letter of the 14th inst., enclosing resolution of dissolution of the Racine & Northwestern R. R. Company has been received.

You ask if railroad corporations may dissolve in that manner.

In reply I will say that sec. 1789 Wis. stats. 1898 as amended by sec. 6 of chap. 507, laws of 1905, provides that.

“Any corporation organized under any law may, when no other mode is especially provided, dissolve by the adop-

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tion of a written resolution to that effect at a meeting of its members especially called for that purpose by a vote of the owners of at least two-thirds of the stock in the case of stock corporations and of one-half the members in other corporations, but when a mode or process of dissolution shall have been provided in the articles of organization it shall be conducted accordingly."

The language of this statute is very broad. It applies to any corporation organized under any law. I know of no specific statute providing for the dissolution of railroad corporations and I am therefore of the opinion that such corporations may dissolve in this manner.

There are many decisions concerning the surrender of railroad franchises and other collateral matters, but as these questions do not arise in this case I will not cite them.

Very truly yours,

F. L. GILBERT,
Attorney General.

Corporations.—Failure of register of deeds to post notice as required by statute does not forfeit rights of corporation.

HON. JAMES A. FREAR,
Secretary of State,

March 26, 1907.

Madison, Wisconsin.

DEAR SIR—You have called my attention to sec. 5 chap. 507 of the laws of 1905 and have asked me for my opinion as to what effect the failure of the register of deeds to post in his office the name of a corporation failing to file its report would have upon the forfeiture of the rights and privileges of such corporation. The section above mentioned provides that every corporation organized for profit shall annually during the month of January file its report. In case the corporation has failed to file its report in January it shall be allowed to file said report prior to June upon the payment of a forfeiture of \$10.00. In case the report is not filed by June 1st the secretary of state shall cause to be published once a week for three successive weeks a notice of such failure in a newspaper published near the location of such corporation and the register of deeds of each county shall post in his office a list of the corporations

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located in said county failing to so report. The section provides that the corporation shall be allowed to file the report at any time between June 1st and January 1st on payment of the forfeit and the costs of publication and in case the report is not filed by January 1st the corporate rights and privileges granted to the corporation shall be forfeited. The purpose of the publication by the secretary of state and of the posting of the notice by the register of deeds is to give notice to all persons interested of the failure of the corporation to report. It may be presumed that persons interested in the corporation if they knew of its failure to report would take measures to compel the observance of the law. The publication of the notice by the secretary of state and the posting of the same by the register of deeds are requirements precedent to forfeiture of the corporate rights.

Where statutes provide for a forfeiture of rights and privileges, courts invariably construe all the requirements of such statutes strictly.

“Where clauses are obscure, courts will lean against forfeitures leaving it to the legislature to correct the evil if there be any.”

Sutherland on Statutory Construction 361.

“Any statute which may involve, as a consequence of its violation, the depriving of a person of his life or his liberty or of his proper rights is to be construed with great strictness.”

Black on Interpretation of Laws 358.

“So far as statutes impose fines or create forfeitures, they are to be construed strictly as penal laws and not liberally as remedial laws.”

Id 299 and cases cited.

I am therefore of the opinion that the rights and privileges of a corporation are not forfeited by the failure of the register of deeds to post the notice required to be posted by him under sec. 5, ch. 507, laws 1905.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Corporations.

Corporations.—Stockholders' meetings may be held outside of the state when all stockholders are present and consent.

HON. JAMES A. FREAR,

March 26, 1907.

Secretary of State,

Madison, Wisconsin.

DEAR SIR—I have your communication of the 23rd inst., enclosing a letter from Messrs. Van Dyke and Van Dyke, attorneys, of Milwaukee, and also a letter from J. D. Krause of Norwood, Minnesota.

Both of these letters relate to the legality of a stockholders' meeting of a Wisconsin corporation held outside of the boundaries of the state. All of the cases which I have been able to find upon this question hold that a corporation created under the laws of one state may not hold stockholders' meetings in another state.

“A corporation created under the laws of one state cannot hold corporate meetings in another for the purpose of organizing the corporation, electing its officers, or performing any strictly corporate functions in its organization.”

31 Fla. (L. R. A.) 434.

“All votes and proceedings of persons professing to act in the capacity of corporators, when assembled beyond the bounds of the state granting the charter of the corporation, are wholly void.”

Miller v. Ewer, 27 Maine 509.

“An authority given in the charter to certain persons to call the first meeting of the corporators, does not authorize them to call such meeting at a place without the state.”

Id. 513.

“A charter can be accepted and the corporation organized only within the limits of the state creating it; and this rule should be applied and enforced, when a proper case for its application arises, in the tribunals of the state in which the unauthorized acts were done or the suit was instituted, as well as by the courts of the incorporating state.”

Smith v. Mining Co., 64 Md. 85.

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I am of the opinion that stockholders' meetings of a Wisconsin corporation held outside the state are in a general sense irregular and illegal.

However I will call your attention to sec. 1761 which is designed to cure irregularities in holding meetings where all the members are present and consent. The section is as follows:

“When all the members of any corporation shall be present at any meeting and shall sign a written consent to the holding of such meeting they may transact any business at such meeting which could be lawfully transacted at any meeting of the members of said corporation regularly called and notified.”

“Although the first meeting of the stockholders for the election of officers, etc., and all subsequent meetings were held outside of this state, their acts constitute an acceptance of the charter; and the company is estopped from denying the validity of contracts entered into by its officers *de facto* on the ground that it could not legally elect such officers and transact business except within the limits of this state.”

Heath v. Silverthorn Lead Mining Co., 39 Wis. 146.

“A resolution of stockholders in a corporation organized under the laws of Kentucky to increase the capital stock of the corporation, passed at a meeting held without the limits of that state, is binding upon the members present and voting for it.”

Handley v. Stutz, 139 U. S. 417.

I am therefore of the opinion that a stockholders' meeting held outside of the boundaries of the state at which all the members of the corporation were present and signified their consent as shown by the record would be binding upon the corporation and upon all those participating in such meeting.

I will refer you to an opinion addressed to Honorable W. L. Houser, secretary of state, and published on pages 680 and 685 of the biennial report and opinions of the attorney general for 1906. Here the question which you submit is fully discussed and many authorities cited. It is here held that action had at a stockholders' meeting held outside the state, although irregular, is valid unless attacked in a direct action by the

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state or by some member of the corporation. The corporation itself is, of course, estopped from repudiating its action because of such irregularity.

Very truly yours,

F. L. GILBERT,
Attorney General.

Corporations.—Proposed articles of incorporation of the Civic Federation of La Crosse, Wis., do not comply with law.

March 27, 1907.

HON. JAMES A. FREAR,
Secretary of State,

Madison, Wisconsin.

DEAR SIR—I have examined, at your request, the articles of incorporation of the civic federation of La Crosse, Wisconsin, and it is my opinion that said articles do not meet the requirements of chap. 86 Wis. Stats. of 1898 relating to the organization of corporations.

The 3rd Article provides among other things that the capital stock of the company shall be \$100,000 consisting of one thousand shares of \$100 each. That the subscribers shall only be required to pay on the call of the secretary, as required to carry on the purposes of the organization, a sum not to exceed 5% annually of the amount subscribed. This seems to be in conflict with sec. 1773 of chap. 86 which provides that,

“No corporation shall transact business with any others than its members until at least one-half of its capital stock shall have been duly subscribed and at least 20% thereof actually paid in.”

Article 5 of the articles of incorporation provides that,

“The duty of the officers shall be such as usually devolve upon such officers.”

The duties of the officers are nowhere more specifically prescribed in the articles of incorporation.

Sec. 1772 of the statutes provides that the articles of incorporation shall designate the principal duties of the several general officers respectively.

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I am of the opinion that the language above quoted from the Articles does not meet these requirements.

The manner of amending the articles of incorporation as provided in article 7 is in conflict with the provisions of sec. 1774 or chap. 86.

It is my opinion that the articles do not comply with the provisions of law and should not be accepted by you.

Very truly yours,

F. L. GILBERT,
Attorney General.

Public Utilities. Corporations. Franchises.—Franchises granted by cities or counties may be altered or repealed by the legislature under the reserved power of so doing contained in sec. 1 of the state constitution, even though obligations of the owner of such franchises be affected thereby.

May 28, 1907.

HONORABLE GEORGE B. HUDNALL,
Chairman Joint Committee on Transportation,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of the 28th, in which you state:

“The joint committee on transportation, in drafting the so-called public utility bill, have up for consideration the question whether the legislature can legally annul or repeal an existing franchise heretofore granted to a public utility by a municipality.”

You state further:

“The committee would be greatly aided in its consideration of the pending bill by your opinion on this legal question.”

Complying, I will say that franchises are special privileges conferred by government upon individuals, and which do not belong to the citizens of the country generally, of common right.

Am. & Eng. Ency of Law. vol. 8, p. 585.

The right and power to supply light, heat, power or transportation in counties or municipalities are franchises and are almost exclusively granted by the governing bodies of counties

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and municipalities. They are so granted through authority delegated to them by the legislature of the state. In reality, they are granted by the state.

It has been held:

“The fact that the legislature may confer upon a city or county the power to grant to an existing corporate body a franchise or to create a corporation with certain franchises and powers does not take away the constitutional power of the legislature to take away the powers so granted to the city or county or to alter or repeal the acts of the city or county done under such delegated authority. If such power of repeal and revocation did not remain in the legislature, then the protection which was intended to be secured to the state by section 1, article XI of the constitution, which provides that all general or special acts enacted under the provisions of that section may be altered and repealed by the legislature, could be voided and rendered nugatory.”

State ex rel. Cream City R. Co. v. Hilbert, Treas., 72 Wis. 184, 190.

It is further said in this case (p. 193):

“It cannot be contended, and we think it is not seriously contended by the learned counsel for the appellant, that, if, the powers granted to the railroad company by the city in 1874 had been granted in the same terms directly by the legislature, such grant would have created, as he now claims, an irrevocable contract. The provision of our constitution has taken away from the legislature the power of making such an irrevocable contract with the corporation. It seems to us this is the decision of this court in the case of West Wis. R. Co. v. Trempealeau Co., 35 Wis. 257, 265; Attorney General v. R. R. Cos., 35 Wis. 425, 574 et seq.; and these decisions are sustained by the decisions of the Supreme Court of the United States: Railway Co. v. Phila., 101 U. S. 528, 536.”

It appears to me that the above cited decision of State v. Hilbert is quite conclusive on the question presented; but, in addition thereto, see Sioux City etc. Ry. v. Sioux City, 138 U. S. 107, 108; Springfield v. Smith, 138 Mo. 655. This latter case is also reported in 60th Am. State Reports, 574; Mayor v. 23d

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Street Ry. Co., 113 N. Y. 318; Lincoln Street Ry. Co. v. City of Lincoln, 61 Nebr. 122.

I conclude from consideration of the authorities cited that, under the reserve power contained in section 1 of article XI of the state constitution, the legislature may alter or repeal, restrict or place additional burdens upon the holders of a franchise, whether granted directly by a legislative act or indirectly through power delegated to the governing bodies of cities or counties.

A further question, not presented by your inquiry, may arise, in consideration of the proposed legislation: viz., to what extent the legislature may go in altering or repealing franchises granted either by itself or through the medium of the governing bodies of cities and counties, as such legislation may affect existing contracts, bonds or obligations of the owners of corporate utilities affected thereby. This question has heretofore received some consideration by his department, and I am of the opinion that persons entering into contracts with public utility corporations do so charged with the knowledge and subject to the powers of the legislature to repeal or amend the franchises held and operated by such corporations. Any other view, it appears to me, would render the above cited constitutional provision nugatory. Upon this point, see

The Legal Tender Cases, 12 Wall 551.

Bullard v. N. P. R. R. Co. (Mont.), 25 Pac. Rep. 120, 124.

New Orleans Water Works v. Rivers, 115 U. S. 681.

Chicago etc. R. R. Co. v. Nebraska, 170 U. S. 57, 72.

Holden v. Hardy, 169 U. S. 391.

I think many other authorities may be found along this line and upon the first question considered; but, assuming that your committee desire a prompt reply more than an extensive list of authorities, I submit what I have been able to obtain by a brief search. If any additional authorities are found, they will be submitted.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Secretary of State—Foreign Corporations.—Fees and penalties to be paid by for filing amendments to articles when penalties have been incurred.

May 28, 1907.

HON. JAMES A. FREAR,
Secretary of State,
 Madison, Wisconsin.

DEAR SIR—Yours of the 27th inst., received and noted. You state:

“The North Western Telephone Exchange Company, a corporation organized under the laws of the state of Minnesota, was licensed under the provisions of sec. 1770b on March 7th, 1889. Upon the 13th inst., the company presented further papers for filing, including four amendments to their articles not previously filed here. Two of these amendments were filed with the secretary of state of Minnesota between March 7th, 1899, and Oct. 1st, 1905. One on Aug. 22, 1906, and one on March 19th, 1907. Under the provisions of paragraph 5 of section 1 of chapter 506, laws of 1905, it is construed there is due on each of the first three amendments, a penalty of \$25.00 and the regular filing fee of \$10. On the fourth amendment the regular filing fee of \$10, making the total amount due \$115.00.”

Replying I will say that I think your construction of the amount of the fees to be paid is correct and that the sum of \$115.00 should be paid by the North Western Telephone Exchange Company when the amendments mentioned are accepted for filing.

Sec. 1770b, stats. of 1898 having been amended by paragraph 5, of section 1 of chapter 506 of the laws of 1905 so as to provide:

“In case of failure to file amendments as above stated, the corporation will pay to the secretary of state, on filing the amendment, a penalty of \$25.00.”

I am of the opinion that as to filing the amendment the penalty of \$500.00 provided by said section 1770b for failure to comply with any of the provisions of said section, as it then

read, is abrogated as to filing the amendments to the articles of foreign corporations and that such penalty of \$500.00 need not be collected.

Very truly yours,

F. L. GILBERT,
Attorney General.

Railroad—Articles of Incorporation.—Articles of incorporation of Southern Wisconsin Railway Co. not in conformity to statute in that they include purposes or business which railroad companies are not authorized to transact.

June 4th, 1907.

HONORABLE JAMES A. FLEAR,
Secretary of State.

DEAR SIR—At your request I have examined the articles of association of the Southern Wisconsin Railway Company. This association was formed under chapter 86 and sections 1862, 1862a, 1863, 1863a, 1864 and 1864a of chapter 87, of the statutes of 1898, and the laws amendatory thereof and supplementary thereto.

Among the purposes enumerated in the articles of association, I find a provision that, in my opinion, is not authorized by the above cited statutes. I refer to the provision authorizing the association to purchase or otherwise acquire the real and personal property, tangible or intangible, including rights, privileges, ordinances and franchises of * * * gas light companies, water companies and heating companies."

Under sections 1775 and 1862a, such an association is authorized to purchase the property of any corporation, foreign or domestic, "for the purpose of manufacturing, creating or generating electricity for power, light or heat or any other purpose;" but it is not authorized to purchase the property of gas light companies, water companies and heating companies.

These articles of association also make provision for acquiring and holding the shares, bonds and securities of other street railway companies, while the statute provides that they may purchase the shares of other similar street railway or electrical corporations. It seems to me that the word "similar" should have been inserted, in order to conform to the statute.

The articles further provide that the association is organized for the purpose of manufacturing, generating, storing, using, selling and leasing electricity, gas and water, for power, light

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or heat or consumption or other purpose, and for the purpose of buying, selling, exchanging and dealing in all kinds of real and personal property.

I think this clause should restrict the rights there enumerated to such as it may desire to purchase or sell or use in connection with its railway business, as it is not proper to organize a corporation for street railway purposes with power to enter into the real estate business or the general purchase or sale of personal property which would authorize it to carry on a mercantile business, etc.

I believe that a court would not hold that, under the provisions of the statutes as they now exist, a street railway is permitted to draw unto itself all manner of powers and do all manner of business in connection with its railway business.

I would also call your attention to the following provision in these articles:

“The board of directors may delegate any of its powers to any committee thereof or any officer or agent.”

This is so broad in its application that it would practically do away with the board of directors and permit one person to exercise all the powers that the statute contemplates should be exercised by the board of directors.

I think you should refuse to issue a certificate to this association on these articles. They should be changed to comply with the statutes before a certificate is granted.

Very truly yours,

F. L. GILBERT,
Attorney General.

Corporations. Agricultural and Horticultural Society.—
Should be organized under section 1460 W. S.

HON. JAS. A. FREAR,
Secretary of State,

July 25, 1907.

Madison, Wisconsin.

DEAR SIR—I am in receipt of your letter of the 23rd inst., enclosing articles of incorporation of the Door county agricultural and horticultural society which are framed under chap. 26 of the Wis. stats. of 1898, and asking for my opinion,

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“As to whether this corporation can file its articles under the general provisions of chap. 86, or must follow the special provisions of sec. 1460.”

It is my opinion that sec. 1460 W. S. 1898, which provides for the organization of county agricultural societies comes within the class of “other cases otherwise specially provided for,” in chap. 86, W. S. 1898, and which cannot be organized under that chapter.

I believe that a corporation could be organized under chap. 86 for the purposes enumerated in the above mentioned articles but not under the name of a county agricultural or horticultural society, such organization being specially otherwise provided for by chap. 60 of the Wis. Stats. of 1898.

Very truly yours,

F. L. GILBERT,
Attorney General

Corporations.—The Kenosha Masonic Temple Association is not a corporation of profit and need not file report annually with secretary of state.

Aug. 12, 1907.

HON. J. A. FREAR,
Secretary of State,
Madison, Wisconsin.

DEAR SIR—Yours of Aug. 9th, together with the communication of A. E. Buckmaster therein enclosed, is before me.

You have submitted to me, for my consideration, the inquiry of Mr. Buckmaster as to whether or not the articles of organization of the Kenosha Masonic Temple Association are such as would entitle said company to be considered as one organized for profit which requires annual reports to be filed in your office.

In answer to this inquiry I will say that section 5 of chapter 507, laws of 1905, creates a new section of our statutes of 1898 to be known and to read as follows:

“Section 1774a. Every corporation for profit organized under the provisions of this chapter shall annually, during the month of January, file with the secretary of state, a

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report, sworn to by the president, secretary, treasurer or general manager, or if the corporation is in the hands of assignee or receiver, by such assignee or receiver as of the first day of January preceding, which shall state," etc.

The question is, is this corporation a profit sharing organization in the sense used in the statute. The following paragraph from the articles of organization shows the principal purpose for which this organization exists:

"The income and receipts of said corporation shall be used for the redemption of any stock held by individual members, for the benefit of Kenosha Lodge No. 47, F. & A. M., and Kenosha chapter No. 3, R. A. M., proportionately to the amount paid in by each; and such stock shall be subject to call at any time for cancellation, and new certificates issued in lieu thereof to said lodge and chapter, upon payment of the par value thereof."

It seems this association is simply a business end of the masonic lodge and is organized for the purpose only of holding property for the lodge. No dividends can be declared in favor of the stockholders. It seems to me that this is not a profit sharing organization under the intent of this statute, when none of the stockholders are entitled to any dividends, whatever.

I am of the opinion that the corporation is not required, under the above quoted statute, to file the annual report as therein provided for the reason that it is not a corporation for profit.

Very truly yours,

F. L. GILBERT,
Attorney General.

Corporations.—Island Park Co. held not to be a corporation organized exclusively for educational, benevolent, charitable or reformatory purposes, and that said corporation must file the report required by ch. 507, laws 1905.

HON. JAMES A. FREAR,
Secretary of State.

Aug. 15, 1907.

Madison, Wisconsin.

DEAR SIR—I am in receipt of your letter of the 13th inst., in which you submit the articles of incorporation and the

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amendment thereto of the Island Park Company and state that this company contends that it is not a corporation organized for profit and for that reason should not be obliged to file report under chap. 507, laws of 1905.

Replying I will say that I have examined said articles and amendments and the provisions of sec. 2, chap. 507, laws of 1905, and have reached the conclusion that the corporation named is not one organized "exclusively for educational, benevolent, charitable or reformatory purposes" and its articles do not contain any provision that "no dividend or pecuniary profit shall be declared to the members thereof" and that said corporation comes within the class of corporations which may be deemed organized for profit. At least I think it is a corporation which should be considered a corporation organized for profit within the meaning of sec. 5 of chap. 507, laws of 1905, and is required to make a report to the secretary of state as therein provided.

The corporation named appears to be organized for the purpose of providing homes, at least summer homes, for its members, among other things it provides in Art. 3, that each share of stock shall entitle the holder to the use of one lot on the island or main line (owned by the company) in severalty as well as the joint use of all property owned by the company and all privileged of membership.

"The stockholder is also entitled to a lease of his lot for the term of ninety-nine years and subject to the provisions of the by-laws he may sublet or assign his lease," thereby deriving some profit or benefit from this investment. This may not be such profit or benefit as is generally contemplated in corporations organized for profit, but the stockholders certainly receive something for their investment and as before stated, the corporation not being organized, "exclusively for educational, benevolent, charitable or reformatory purposes" and there being no provision in its articles that no dividend or pecuniary profits shall be declared to the members thereof, I am clearly of the opinion that it should make the report to the secretary of state required by sec. 5 of chap. 507, laws of 1905.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Corporations.—The Marinette Masonic Association is one of profit and is required to file an annual report under sec. 5, chapter 507, laws of 1905.

Aug. 29, 1907.

HON. A. T. TORGE,
Assistant Secretary of State,
Madison, Wisconsin.

DEAR SIR—You have submitted to me the articles of association of the Marinette Masonic Association, also a letter of Alvin E. Davis, its secretary, and you have requested my official opinion as to whether or not this association should be considered one organized for profit and whether in a case of failure of said association to file an annual report it would be subject to a penalty.

In answer to your inquiry I will say that section 5 of chapter 507, laws of 1905, creates a new section of our statutes of 1898 to be known and to read as follows:

“Section 1774a. Every corporation for profit organized under the provisions of this chapter shall annually, during the month of January, file with the secretary of state, a report sworn to by the president, secretary, treasurer or general manager, or if the corporation is in the hands of assignee or receiver, by such assignee or receiver as of the first day of January preceding, which shall state,” etc.

The question as to whether the association in question is a profit sharing organization in the sense used in this statute can only be ascertained by an examination of the purposes for which it is organized and the powers which such association possesses. This can only be ascertained by an examination of its articles of incorporation. The articles of incorporation of this association provide as follows:

“and its business and purposes shall be the buying, selling, mortgaging or leasing real or personal property, or both, and the building or buildings of any kind on any lands owned, leased or held under contract by it, and the providing of a suitable building and other accommodations for the business and other meetings of the various Masonic bodies which may be located in the city of Marinette, and for other business purposes; to receive and disburse any funds which may come to it by gift, devise or otherwise for any

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charitable or benevolent purposes connected with the Masonic fraternity; to receive, hold, manage and dispose of any trust fund or property which may be donated, bequeathed or devised to such association, for such benevolent or charitable purposes; and generally to provide for the diffusion and increase of intelligence, good will, brotherly affection and kindness among Masons.”

It also provides that the amount of the capital stock shall be the sum of \$3,200 which is divided into six hundred and forty shares of five dollars each.

Under the powers here given, this association is authorized to engage in the buying, selling, mortgaging or leasing of real and personal property or both, has the power to build buildings on any land owned, leased or held under contract by it. There is no provision in its charter which provides that no dividends shall be paid to any of its stockholders. It may be true that the members or stockholders of this association do not make any profit on their investment; it may be true that they took the shares of stock with no purpose of making any profit out of it, but the powers given to this association do not prevent them from making profit and sharing in dividends of the association. If that fact alone would exempt them from the provisions of this statute, then every corporation that has failed to give a dividend to its members would be exempt for the same reason that they had made no profit on their investment.

The only way that these stockholders can save themselves the duty of filing an annual report is to amend their charter and limit their powers in such a way that it is plain and clear that they cannot make a profit out of their investment. As the association is now organized it is in my opinion an association of profit under the above quoted law and if it does not file its report in conformity to the above statute it will be liable for the penalty therein provided.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Corporations.—Are in existence as soon as articles are filed and charter is issued. Dissolution of.

August 31, 1907.

HONORABLE JAMES A. FREAR,

Secretary of State.

Madison, Wisconsin.

DEAR SIR—In your communication of the 29th inst. you have asked me for my opinion as to when a corporation comes into legal existence.

In reply I will say that chapter 507, laws of 1905, provides for the organization of corporations. Section 2 of that chapter provides that the articles of incorporation shall be filed with the register of deeds in the county in which it has its home and with the secretary of state. That section contains this sentence, "No corporation shall, until such articles be left for record, have legal existence." Section 3 of that chapter provides that

"Until the directors or trustees shall be elected the signers of the articles of organization shall have direction of the affairs of the corporation and make such rules as may be necessary for perfecting its organization, accepting members or regulating the subscription of the capital stock."

In the case of *Badger Paper Co. vs. Rose*, 95 Wis. 145, our court says,

"A corporation becomes such under our statute on the date upon which its articles of incorporation are filed for record. It is then capable of contracting obligations in its corporate capacity though not fully organized."

In *Frey vs. Peoria Watch company*, 32 Ill. App. 618, the court said:

"Where a corporation has been organized and has received its charter, it is not necessary to show any subscription paper to show organization."

Again, in *Hanna vs. Finley*, 23 Ohio State Rept. 625,

"The life of a corporation dates from its organization and not from the time it begins to do business."

I am of the opinion that under our statutes a corporation comes into existence as soon as it receives its certificate from the secretary of state. Its power to do business is, of course, limited

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by the restrictions contained in the statutes. However, the specific instance which you cite seems to come within section 1763, Wis. Stats. 1898 relating to the dissolution of corporations. This section is as follows:

“Whenever any corporation shall have remained insolvent, or shall have neglected or refused to pay and discharge its notes or other evidences of debt, or shall have suspended its ordinary and lawful business for one whole year, it shall be deemed to have surrendered the rights, privileges and franchises granted or acquired under any law and shall be adjudged to be dissolved.”

It would seem that the corporation mentioned in your letter has become dissolved according to this section by lapse of time.

Yours very truly,

F. L. GILBERT,
Attorney General.

Stockholders' Meetings.—“Two-thirds of the stock” means two-thirds of all the stock, common and preferred, taken together.

September 11th, 1907.

HONORABLE JAMES A. FREAR,
Secretary of State.

Madison, Wisconsin.

DEAR SIR—I have examined, at your request, the articles of organization of the American plow company, with a proposed amendment to the same.

Our statute provides that articles of incorporation may be amended by a vote of the owners of two-thirds of all the capital stock outstanding. This language seems to me to be plain. I do not see how it could be construed to mean two-thirds of the common stock and two-thirds of the preferred stock. I think it should be interpreted to mean two-thirds of all the stock taken together.

It is true that, under this interpretation, the owners of one class of stock might control in a stockholders' meeting, much to the detriment of the holders of the other class of stock. How-

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ever, I am unable to find any authority for an interpretation other than would be commonly given to the language of the statute.

It is proposed by the amendment to diminish the capital stock from \$200,000 to \$100,000 and to abolish all common stock provided for in the articles of incorporation. I am unable to find anything in our statutes which would seem to prohibit such a proceeding.

Yours very truly,

F. L. GILBERT,
Attorney General.

Corporation—Foreign—License Fee.—The maintaining of an office in this state by a foreign corporation for the holding of directors' and stockholders' meetings constitutes "doing and transacting business" and requires compliance with sec. 1770b. R. S.

A foreign mining corporation, none of whose property or assets are within this state and whose report shows that it desires only to maintain an office in this state for the holding of directors' and stockholders' meetings should be admitted to this state for such purposes upon the payment of the minimum fee.

Sept. 13, 1907.

HONORABLE JAMES A. FREAR,
Secretary of State.

Madison, Wisconsin.

DEAR SIR—I am in receipt of your communication of the 6th inst. requesting my opinion as to the license fee that should be exacted from a foreign mining corporation upon the following statement of facts, to-wit:

A mining corporation organized under the laws of Arizona, is authorized by its charter to hold stockholders' and directors' meetings and transact any business at any place in the world; the mines of the Company are situated in old Mexico; all of the capital of the corporation is employed at the mine; all the product of the operations is sold either at El Paso, Texas, or San Francisco, California, and the moneys, received therefor, are remitted direct to the office at the mines, except that during the last year about \$25,000

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of the proceeds have been transmitted to the office at the mine through the directors, who reside in Milwaukee; most of the stockholders live in Wisconsin, and for convenience desire to do their corporate business and hold stockholders' and directors' meetings in this state, the actual physical property of the corporation within this state is nothing; none of the property or proceeds of operation are located or held within this state; the value of the gross business within this state is nothing, because none of its product is sold here and none of the equipment or physical value of the corporation remains or is used here; the total amount of the capital stock in Arizona is \$400,000, fully paid in; the true value of all its property in Mexico is entirely problematic.

From the foregoing it would appear that the only business such corporation intends to transact or do in this state is to maintain an office for the purpose of holding directors' and stockholders' meetings and of directing the general policies of the company. These acts, in my opinion, would constitute "doing" or "transacting business" within this state, and would, consequently, require the corporation to comply with section 1770b of the Statutes of Wisconsin 1898, and the acts amendatory thereof, and with the other laws of this state in reference to foreign corporations.

Beal on Foreign Corporations—sections 205-6.

If the report to be filed by the corporation, as provided by the aforesaid statutes as amended by chapter 562 of the laws of 1907, shows the foregoing facts, it is my opinion that the corporation should be admitted to this state for the purpose of holding its directors' and stockholders' meetings in Milwaukee and of directing its general policies from that point upon the payment of the minimum (\$25.00) fee.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Corporations.

Corporations.—Must have 20% of entire capital stock paid in before doing business with others than its members.

Oct. 25, 1907.

HONORABLE JAMES A. FREAR,
Secretary of State.

Madison, Wisconsin.

DEAR SIR—I have your communication of the 18th inst., requesting an opinion as to whether or not under section 1773, R. S. Wis. 1898, as amended by chapter 507, laws of 1905, it is necessary for a domestic corporation in order to do business with other than its members to have paid into its treasury 20 per cent of its entire capital stock or 20 percent of one-half of of its capital stock.

Said section, in so far as it pertains to the matter, reads as follows:

“No such corporation shall transact business with any others than its members until at least one-half of its capital stock shall have been duly subscribed and at least 20 per cent thereof actually paid in.”

In my opinion the word “thereof” refers back to the words, “capital stock,” so that it would be necessary for such a corporation to have paid into its treasury 20 per centum of the entire capital stock before doing business with other than its members, in order to avoid the consequences provided by the statute.

Very truly yours,

F. L. GILBERT,
Attorney General.

Corporations.—Where articles of incorporation are silent concerning dividends, the corporation should be deemed a profit-sharing one.

HONORABLE A. T. TORGE,
Assistant Secretary of State,

Madison, Wisconsin.

DEAR SIR—I have examined at your request the articles of association of the Wisconsin Sunday School Assembly. You have asked me whether or not said association is a profit-sharing

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corporation and compelled under the law to pay a penalty of ten dollars for failure to file annual report.

You sent me with the articles a letter from W. W. Hughes, treasurer, in which he says that the corporation is not a profit-sharing one; that its sole purpose is to further the interests of Sunday school work in the state, and that it never has or can declare any dividends. I wrote to Mr. Hughes, suggesting to him that he make an affidavit concerning the purposes of the association. I have to-day received a letter from him, in which he says that the Wisconsin Sunday School Assembly is an entirely different organization than the Wisconsin Sunday School Association, of which he is the treasurer. He says that he believes that the former organization is not defunct. The articles of association state the purposes of the corporation to be the maintaining of an organization for the propagation of Sunday schools and christian education. The capital stock is fixed at five thousand dollars and is divided into one thousand shares of five dollars each. The articles provide for the payment of assessments, but contain no statements concerning dividends. There is nothing contained in the articles of organization, except the name of the association, to suggest that it is not a profit-sharing corporation. I am therefore of the opinion that the corporation is liable to the penalty for failing to file its annual report.

Yours very truly,

F. L. GILBERT,
Attorney General.

Corporations.—Names of corporations.

February 10, 1908.

HONORABLE JAMES A. FREAR,
Secretary of State.

Madison, Wisconsin.

DEAR SIR—I am in receipt of your letter of the 7th inst., in which you state that your department is in receipt of a letter stating that the organizers of a lumber company have selected "Somo Lumber Company" as the name of their corporation and inquiring whether or not they have a right to use such name. You also state that it appears from the records in your office

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that another company by the name of "The Somo Lumber Company" filed articles of organization in your department June 13, 1891, and that the charter of said company was forfeited March 1st, 1907, for failure to file an annual report for the year 1905 and you inquire whether this new corporation has a right to use the name "Somo Lumber Company."

Replying I will say that subd. 2 of sec. 1722 of the stats. of 1898 as amended by chap. 507, laws of 1907, provides among other things: "The name of said corporation * * * shall be such as to distinguish it from any other corporation organized under the laws of this state."

In the case you present the sole difference between the names of the two corporations is the word "The." This constitutes a difference but in my opinion, it does not constitute a difference sufficient to distinguish one corporation from the other. The names may be regarded as practically identical and although the charter of the old company has been forfeited the right to have the forfeiture rescinded still remains with it and may be exercised at any time upon the making of a proper affidavit and the paying of the requisite fee. If that should be done there would be two corporations bearing practically identical names operating in the same vicinity. This might lead to a great deal of confusion and although that fact might not be sufficient reason to deny the use of the name presented, yet as the other name was adopted by another corporation *organized* under the laws of this state, I am of the opinion that it would not be proper to authorize a second company to adopt a name which is substantially the same as that of the old company, especially so in the absence of any legislation making it clear that it was the intent of the legislature that the provisions of this act in relation to the name should apply to companies organized and *existing* under the laws of this state. In view of the fact that the old company may have the forfeiture of its charter rescinded at any time I am of the opinion that a new company whose name is so nearly identical cannot be organized, or rather, cannot be permitted to organize under the name "Somo Lumber Company."

..

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Corporations.

Corporations—Foreign.—In computing the license fee provided by Sec. 1770b as amended by chap. 502 laws 1907—the amount of interstate business may be considered when the corporation is engaged in domestic as well as interstate commerce but not when it does an exclusive interstate business.

Feb. 17, 1908.

HON. JAS. A. FREAR,
Secretary of State,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your letter of the 5th inst. requesting my opinion upon the matters therein referred to.

You say in part:

“Under section 1770b as amended by chapter 562, laws of 1907, it is provided that foreign corporations in preparing their annual reports shall determine the proportion of capital stock represented in the state of Wisconsin as follows:

“In determining the proportion of capital stock employed in the state, the same shall be computed by taking the gross business in dollars of the corporation in the state and add the same to the full value in dollars of property of the corporation located in the state. The sum so obtained shall be the numerator of a fraction of which the denominator shall consist of the total gross business in dollars of the corporation both within and without the state, added to the full value in dollars of the entire property of the corporation both within and without the state. The fraction so obtained shall represent the proportion of capital stock represented within the state.”

“The question has occurred in determining the amount of business transacted within the state, whether or not shipments of goods from without the state to points within, covered by interstate commerce regulations can in any way be recognized as business done within the state.

“The additional proposition has been suggested that where the shipments are to a point within the state and from there re-distributed either from warehouses or elsewhere, whether or not this is to be considered business done within the state or to be held as shipments in transit.”

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In answer thereto I submit the following. It is a general rule that a state may impose such conditions upon permitting a foreign corporation to do business within its limits as it may deem expedient. One of the exceptions to this rule, which is as well established as the rule itself, is that a state may not exclude from its limits a corporation which is engaged in interstate commerce.

Calvert Regulations of Commerce, pp. 248-9 and cases cited.

Under this exception laws imposing conditions upon which foreign corporations may do business in a state, which in any wise regulate or impose burdens upon such commerce, have been held void, or not to apply to such corporations. See *Butler Bros. Shoe Co. v. Rubber Co.*, 156 Fed. Rept. 1 and numerous cases therein cited.

Greek-American Sponge Co. v. Drug Co., 124 Wis. 469.

Catlin & Powell Co. v. Schuppert, 130 Wis. 642 and cases cited.

Int. Text Book Co. v. Peterson, 113 N. W. Rept. 730.

The right to import a legitimate article of commerce from one state to another continues until a sale in the original package in which the article was introduced into the state is made, (*Greek-American Sponge Co. v. Drug Co.*, 124 Wis. 475.), and the importer has the right to store such goods in the original packages within the state for the purpose of sale in such package.

Cyc. vol. 7, page 431.

Merchandise thus imported becomes incorporated with state property and subject to state law and regulation only upon the breaking of the original package, or mingling with the property of the state or by sale or exposure for sale. *Supra*.

The foregoing rule will be found upon an examination of the authorities to be limited to foreign corporations which are doing an exclusive, or practically exclusive, interstate business. Where, however, a foreign corporation is doing a domestic as well as an interstate business, it is entirely discretionary with the state to impose such a tax or fee upon the corporation, as a consideration for the exercise of its franchise, as the legislature deems proper, and that such a tax or fee may take into con-

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sideration as a basis of calculation, the receipts from interstate traffic, is no valid objection to it. Especially, is this true, when the receipts of the past instead of the current year are used as the basis of computation. The following quotation from the opinion of the supreme court of the United States in the case of *Maine v. Grand Trunk Railway Company*, 142 U. S. p. 227-8, is illustrative:

“The privilege of exercising the franchises of a corporation within a state is generally one of value, and often of great value, and the subject of earnest contention. It is natural, therefore, that the corporation should be made to bear some proportion of the burdens of government. As the granting of the privilege rests entirely in the discretion of the state, whether the corporation be of domestic or foreign origin, it may be conferred upon such conditions, pecuniary or otherwise, as the state in its judgment may deem most conducive to its interest or policy. It may require the payment into its treasury, each year, of a specific sum, or may apportion the amount exacted according to the value of the business permitted, as disclosed by its gains or receipts of the present or past years. The character of the tax, or its validity is not determined by the mode adopted in fixing its amount for any specific period or the times of its payment. The whole field of inquiry into the extent of revenue from sources at the command of the corporation, is open to the consideration of the state in determining what may be justly exacted for the privilege. The rule of apportioning the charge to the receipts of the business would seem to be eminently reasonable, and likely to produce the most satisfactory results, both to the state and the corporation taxed.

“The court below held that the imposition of the taxes was a regulation of commerce, interstate and foreign, and therefore in conflict with the exclusive power of congress in that respect; and on that ground alone it ordered judgment for the defendant. This ruling was founded upon the assumption that a reference by the statute to the transportation receipts and to a certain percentage of the same in determining the amount of the excise tax, was in effect the imposition of the tax upon such receipts, and therefore an interference with interstate and foreign commerce. But

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a resort to those receipts was simply to ascertain the value of the business done by the corporation and thus obtain a guide to a reasonable conclusion as to the amount of the excise tax which should be levied; and we are unable to perceive in that resort any interference with transportation, domestic or foreign, over the road of the railroad company, or any regulation of commerce which consists in such transportation. If the amount ascertained were specifically imposed as the tax, no objection to its validity would be pretended. And if the inquiry of the state as to the value of the privilege were limited to receipts of certain past years instead of the year in which the tax is collected, it is conceded that the validity of the tax would not be affected; and if not, we do not see how a reference to the results of any other year could affect its character. There is no levy by the statute on the receipts themselves, either in form or fact; they constitute, as said above, simply the means of ascertaining the value of the privilege conferred."

The tax or fee required of a foreign corporation as a condition of its doing business in a state may be based on the total amount of its capital stock, or on the amount of capital stock employed within the state.

Railway Co. v. Backus, 133 Ind., 609, affirmed in 154 U. S. 438.

Adams Express Co. v. Ohio, 165 U. S. 194.

Horn Silver Mining Co. v. N. Y. State, 143 U. S. 305.

The objection that such a tax or license fee operates as a direct interference with interstate commerce was answered in the Horn Silver Mining Co. case, *supra*, as follows, on page 318;

"A tax is not levied upon articles imported, nor is there any impediment to their importation. The products of the mine can be brought into the state and sold without taxation and they can be exhibited there for sale in any office or building for that purpose. The tax is levied only upon the franchise or business of the company."

It is immaterial, in such cases, that the proportion of domestic to interstate business is small, provided it be more than merely nominal.

Kehrer v. Stewart, 197 U. S. 60, p. 69.

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The Kehrer case is especially instructive in view of the fact that the Supreme Court of this State has held section 1770b void as applied to foreign corporations engaged in strictly interstate commerce.

Greek-American Sponge Co. v. Drug Co., 124 Wis. 476.

In the Kehrer case 95% of the business was interstate commerce, whereas only 5% was domestic. A tax on the whole was, nevertheless, sustained.

A similar fee is required of domestic corporations by section 1772, as amended by ch. 562 of the laws of 1907, so that foreign corporations are not denied the equal protection of the laws of the state.

Kehrer v. Stewart, 197 U. S. p. 69.

Based upon the foregoing authorities, it is my opinion that section 1770b, as amended, cannot be held to apply to foreign corporations engaged exclusively in interstate commerce, but that if such a corporation be engaged in domestic commerce, no matter how small, provided it be more than merely incidental, in connection with its interstate commerce, that the statute would apply, and that in calculating the amount of "capital employed in this state" and in computing the fee to be paid, you should take into consideration both the interstate and domestic business done.

Very truly yours,

F. L. GILBERT,
Attorney General.

Corporations.—License fees required of foreign corporations by section 1770b as amended by ch. 562, laws 1907. Definition of "gross business in dollars."

Feb. 21, 1908.

HON. JAS. A. FREAR,
Secretary of State,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your letter of the 18th inst. relative to the method to be adopted in ascertaining the amount of the capital stock employed by a foreign corporation doing business in this state, and in which you ask for my opinion as to

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“whether or not conceding that the interstate traffic should be accepted as an element in determining the amount of business done in the state, should the amounts paid for buying, receiving and selling, be added together in ascertaining the amount of business conducted? Such a construction might lead to manifest absurdities and yet I believe it will have to receive some legal construction, for the guidance of the department.”

In reply thereto I submit the following. Sub-paragraph “e” of sub-paragraph 7 of section 1770b of the statutes, as amended by chapter 562, of the laws of 1907, prescribes the manner to be pursued in computing the fee to be paid by such corporations, and reads as follows:

“In determining the proportion of capital stock employed in the state, the same shall be computed by taking the *gross business in dollars* of the corporation in the state and add the same to the full value in dollars of the property of the corporation located in the state. The sum so obtained shall be the numerator of a fraction of which the denominator shall consist of the total gross business in dollars of the corporation, both within and without the state, added to the full value in dollars of the entire property of the corporation, both within and without the state. The fraction so obtained shall represent the proportion of the capital stock represented within the state. The secretary of state may demand, as a condition precedent to the filing of such report, such further figures, information and statements as he may deem proper in order to determine the accuracy of the reports submitted; the additional information so obtained shall not become a matter of record in the department of state. The corporation shall pay a fee of two dollars for filing such report. In case said report shows that said corporation employs in this state a proportion of its capital stock in excess of twenty-five thousand dollars, said corporation shall pay to the secretary of state, at the time of the filing of said report, an additional fee of one dollar for each one thousand dollars of such excess, except that the said corporation shall receive a credit for the proportion of its capital stock already paid for in excess of twenty-five thousand dollars.”

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The answer to the question raised by you, and to your suggestion, will depend upon the meaning of the phrase "gross business in dollars," as used in this statute.

The meaning of the term "doing a business of twenty-five thousand dollars or more per year," as used in a somewhat similar statute, is that the *gross sales* of any given year shall amount to at least twenty-five thousand dollars in value.

Johnson v. Armour, 12 South Rep. 842, p. 843.

The buying of raw materials and shipping the same out of the state, by a foreign corporation, is as much the doing of business in the state as is the selling of merchandise therein.

Chicago Mill & L. Co. v. Sims, 74 S. W. R. 128.

Beal Foreign Corporations, Sec. 206.

Accordingly, the phrase "gross business in dollars," as used in the foregoing sub-paragraph, means, in my opinion, in the case of sales by a foreign corporation in this state, the gross receipts therefrom in dollars, and in the case of purchases in this state, it means the gross expenditures, on account thereof, in dollars.

In the case of a foreign corporation engaged in the business of both selling and purchasing commodities within this state, the "gross business in dollars" would therefore be the amount of the gross receipts added to the amount of the gross expenditures or disbursements.

It is possible that in its application this statute may, in some instances, include the same subject matter more than once when it is involved in different transactions, as for instance where raw materials purchased in the state are shipped out to be manufactured and the product thereafter reshipped and sold in the state. No exception, however, is made for such an instance so that the objections that may be urged against the application of the statute in such cases, are for legislative consideration rather than for administrative or judicial interpretation.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Corporations.

Corporations.—Form of certificate to be made as to whether a domestic corporation has forfeited its corporate rights and privileges.

March 5, 1908.

HONORABLE JAS. A. FREAR,
Secretary of State,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your favor of the 3rd inst. in which you say:

“The enclosed certificate of forfeiture of corporate rights has been prepared for a party who announces his intention of testing its constitutionality under the law granting such authority to the secretary of state. In order that the matter may be properly presented if so, I ask your opinion as to the form and character of the certificate sent you herewith.”

In reply I submit that I do not consider it any part of your duties to frame any certificate for the purpose of aiding anyone in any manner in testing the constitutionality of the provisions of section 1774a of the statutes, (Chapter 562 of the laws of 1907), or any other law. But if a request is presented for a certificate as to whether or not any corporation has filed its report, required under said section, certify as to the fact as shown by your record. Also, if requested, certify whether or not you have declared a forfeiture of the corporate rights and privileges of such corporation as you are authorized to do in the seventh subdivision of said section, but you are not required to certify to anything in the nature of a conclusion of law, such as “the corporate rights and privileges of the W. S. E. & W. Co. were forfeited Jan. 1st, 1908, for failure to file its annual report,” and I think it inadvisable for you to do so.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Corporations.

Corporations.—Fees to be paid on filing amendments to articles of corporations organized for profit where the original articles were for less than \$25,000, when capital stock is increased.

March 31, 1908.

HONORABLE JAS. A. FREAR,
Secretary of State.
Building.

DEAR SIR—I am in receipt of yours of the 30th asking for a construction of subdivision 7 of section 1772, Wisconsin statutes of 1898, relative to the fees which should be paid by a corporation, which was originally incorporated for less than \$25,000, upon filing an amendment to its articles increasing its capital stock.

In reply I submit the following: Subdivision 7 of section 1772 as amended by sections 1 and 2 of chapter 507, laws of 1905, provides in substance that corporations organized for a profit, except beet sugar, butter, cheese or dairy products, shall pay a fee of \$25.00 upon filing their articles of incorporation if the capital stock of the corporation fixed therein is \$25,000 or less and \$1.00 for each additional thousand dollars of capital stock, "and every other corporation organized and doing business under the laws of this state shall pay a fee of \$10.00 for filing an amendment to its articles other than for the purpose of increasing its capital stock; and for filing an amendment increasing its capital stock shall pay, in addition to said fee of \$10.00, \$1.00 for each \$1,000.00 of increase." It appears to me that the use of the word "other" in this portion of the section refers to other corporations than those organized for the purpose of manufacturing beet sugar or dairy products, and I am satisfied to follow the construction which has heretofore prevailed in your department of requiring such corporations upon filing amendments to their articles to pay a fee of \$10.00 and \$1.00 for each \$1,000.00 of increase. As I view it, the increase mentioned refers to such increase of capital stock as is made by the amendment. The \$25.00 fee required to be paid by all corporations on filing their articles, irrespective of the amount of capital stock, if the same be \$25,000 or less, is, as I view it, a flat minimum fee which corporations organized for

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profit are required to pay. The amount of this fee does not depend on the amount of capital stock. That sum must be paid in any event. Then if there is an amendment increasing the capital stock, the corporation must pay in addition to the fee of \$10.00 for filing its amendment, \$1.00 for each \$1,000.00 of increase. That is the plain wording of the statute and I do not know of any rule of construction which would permit you to change this plain declaration of the statutes.

It is therefore my opinion that all corporations organized for profit, except such as are specifically excepted in that statute, must, upon filing an amendment to their articles, pay to the secretary of state a fee of \$10.00 and in addition thereto \$1.00 for each \$1,000.00 of increase of capital stock, and that this must be paid irrespective of the amount of the original capital stock of such corporations.

Very truly yours,

F. L. GILBERT,
Attorney General.

Franchises; Dams; Acceptance of Franchise.—Ch. 549, laws of 1907, provides that construction of dams under said law must be commenced within 2 years after passage of that act; there is no other limitation of time.

April .0, 1908.

CHARLES A. KADING,

District Attorney for Dodge County,
Watertown, Wisconsin.

DEAR SIR—Yours of April 13th was received. You inquire whether, under the law, there is a time limit within which individuals or companies owning dams must file their acceptance of franchise rights granted them by the legislature. You state that the last legislature, by the passage of chapter 549, gave the Watertown gas and electric company the right to raise their present dam across Rock river; that they have thus far failed to file their acceptance of the rights granted them with the secretary of state, and you inquire: "Have they lost their rights by thus far neglecting to file their acceptance?"

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In answer to your question I will say that section 5 of said chapter 549 provides as follows:

“This act is passed in consideration of and upon the following express conditions:

“1. The construction or alteration of the dam herein authorized shall be commenced within two years from the date of the passage of this act.”

Section 10 of said chapter provides:

“This act shall take effect and be in force from and after its passage and publication, and the filing in the office of the secretary of state by the person to whom the franchise is granted of a written acceptance of the conditions therein contained.”

I know of no time limit under the law within which the company must file its acceptance of the rights granted, but, if this has not been done and the construction or alteration of the dam not commenced before the expiration of the two years specified in the statute, then, under the provisions of the act in question, the company will have forfeited the rights granted to it by said chapter.

Very truly yours,

F. L. GILBERT,
Attorney General.

Corporations.—Articles of incorporation should not contain among the purposes thereof, that of acting as agent for life insurance companies.

June 8, 1908.

HONORABLE JAS. A. FREAR,
Secretary of State,
Madison, Wisconsin.

DEAR SIR—At your request of June 5th I have examined the articles of incorporation of the Superior Realty Company which you submit and do not find anything in the purposes of said corporation which may be objectionable except that said articles set forth as part of its purposes “to act as agent for life, fire, accident, liability and casualty insurance and to do and perform all acts necessary to conform to such agency.”

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Section 1955x—1 (Ch. 599 of the laws of 1907) provides: "No corporation or stock company shall be licensed as the agent or representative of any life insurance company or association in soliciting, selling or in any manner placing life insurance policies or contracts in this state."

It would therefore be unlawful for any corporation to act as the agent for life insurance companies and that provision in the articles should be omitted therefrom. The state will not knowingly grant a charter to a corporation to do a business which by law it is prohibited from doing, but I am not aware of any statute which prohibits corporations from acting as agents of fire, accident, liability and casualty insurance companies, nor do I find that this department has made any ruling to that effect.

A corporation may do any act within or reasonably incident to the purposes for which it is organized except such acts as by law it is prohibited from doing.

I therefore return herewith the articles submitted, holding that they should not contain among the purposes of the corporation that of acting as agent for life insurance companies.

Very truly yours,

F. L. GILBERT,

Attorney General.

Corporations—Street Ry.—Amendment to Articles of Incorporation.—An amendment to articles of incorporation of the Wausau Street Railway Company authorizing it to buy stock of any company engaged in producing light, heat or power by means of gas is not authorized by our statute.

June 25, 1908.

HONORABLE JAMES A. FREAR,

Secretary of State,

Madison, Wisconsin.

DEAR SIR—Yours of June 16 together with the proposed amendment to the articles of incorporation of the Wausau Street Railway Company was received. The proposed amendment provided among other things for the enlargement of its purposes in that the company shall have the right to subscribe for and to purchase stock of any company engaged in producing

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light, heat or power by means of gas and to, purchase the property right and franchise of any such company and you ask whether, in my opinion, this company would have the right to provide the above mentioned purposes in addition to carrying all the street railway business.

In answer to your inquiry will say that I have carefully examined the statute applicable to the question submitted and especially sec. 1862a, stats. 1898, and I find no provision which could be so liberally construed as to give the aid company the right to subscribe for and purchase stock of any company engaged in producing light, heat or power by means of gas. I must therefore answer your letter in the negative and I would also add that the provision in said amendment which provides for the acquisition by said company of the right to purchase and develop water power etc. . . . including the power to subscribe for and to purchase the capital stock of any other street railway company is too broad a statement for the statute simply provides that they may purchase the capital stock of any other similar street railway. The word "similar" is left out in the amendment which I consider a necessary limitation. I believe this word should be added to this amendment. I believe the amendment in its present form is unauthorized and should be returned to the company for correction.

Very truly yours,

F. L. GILBERT,

Attorney General.

Official Opinions—Criminal Law.

· OPINIONS RELATING TO CRIMINAL LAW,

Compensation of Attorneys.—Appointed by the courts to defend indigent persons charged with crime.

March 16, 1905.

C. F. MORRIS, Esq.,
District Attorney,

Iron River, Wis.

DEAR SIR—Your favor of the 13th was duly received and contents noted. You ask my opinion upon the following questions:

1. "As to whether or not since the enactment of chapter 273, laws of 1903, an attorney is entitled to any compensation for services in the defense of a criminal under appointment of the circuit court, under any circumstances? And if so, to what items, if any, of the enclosed bill (E. C. Alvord's) should be paid by Bayfield county."

You also state: "I cannot see where the court has power to order the payment of anything for services in the supreme court."

In reply, I will say that by the construction given to section 7, of article 1, of the constitution, a person accused of an offense is entitled to counsel.

Carpenter vs. Dane county, 9 Wis. 274.

Dane county vs. Smith, 13 Wis. 584.

And in the case of State vs. Wentler, 78 Wis., page 89, the supreme court says.

"The appointment by the trial court of an attorney to defend a person charged with an offense is sufficient authority for the attorney to represent the accused in this (supreme) court, when the case is reported under section 4721 Wis. Stats."

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That decision goes even further; on page 99, of that report, the court says:

“After due consideration of the whole subject we adhere to the above construction of section 4713. We are also of the opinion that in this *and like cases* it is the duty of the court in which the transaction originated, on application to the court and notice thereof to the district attorney and on due proof of the services rendered in this court, to certify to reasonable compensation for such service. The amount so certified is a proper county charge.”

State vs. Wentler, 76 Wis., page 99.

The supreme court has also held that it has no power to appoint attorneys for accused persons in cases which have been brought before it and adheres to the rule stated in State vs. Wentler, *supra*.

McDonald vs. State, 80 Wis. 407.

Baker vs. State, 84 Wis. 584.

Howard vs. State, 113 Wis. 348.

Hence I conclude that an attorney appearing for an indigent person in the supreme court, who has been appointed by the judge of the trial court, is entitled to compensation for his services in the supreme court, unless the order appointing him is limited by its terms to services performed in the lower court or at the term.

Howard vs. State, 113 Wis. 248.

In regard to the compensation which may be allowed. This is fixed by section 4713, Stats of Wis., at \$15.00 per day for each day actually occupied in such trial.

In the case of Green Lake County vs. Waupaca County, 113 Wis., 425, this statute was construed by our supreme court to be limited to the days actually spent in the trial of the case. The court says on page 434,

“The court has only power to make allowance for days actually occupied in the trial. It has no jurisdiction to go further. If it makes an order which appears on its face to be for days spent in something else besides the trial, that order is void because there is no jurisdiction to make it.”

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And the court further holds that no per diem allowance could be made to an attorney defending such accused person for time spent in briefing the case, or preparation for trial.

Green Lake Co. vs. Waupaca Co., 113 Wis. 425.

Such was the law until 1903. At the session of the legislature of 1903, chapter 273, of the laws of 1903, was enacted which reenacts section 4713, Stats of 1898, and adds thereto the following words: "Not to exceed \$10.00 per day for not more than *two days* actually and necessarily occupied in preparing for trial in any one case." This is the law as it now stands, and did at the time these services referred to were rendered. There is no provision in this statute or any other statute for the repayment to attorneys of any expenses or disbursements they may have been to, in or connected with, the trial of the case in the circuit court or the hearing of it in the supreme court on appeal or writ of error.

I therefore conclude that no greater compensation can be allowed in the case presented than two days for preparing for trial in the circuit court at \$10.00 a day and \$15.00 per day for the number of days actually spent in the trial in that court. I also think a fair construction of that statute would allow the claimant not to exceed two days services in preparing for the hearing in the supreme court at ten dollars a day and fifteen dollars for each day actually spent in hearing the cause in the supreme court, and I do not see that any further compensation can be lawfully allowed to an attorney for services in such a case. This may be deemed a hard rule and insufficient pay for an attorney who is required for the time to give up his business and attend to the work imposed upon him by the court. This is undoubtedly true in many cases. I can see no way to avoid the conclusion arrived at and think of no consolation other than that given by the supreme court in the case of Green Lake county vs. Waupaca county, supra. in which it says:

"It may be said that this is a hard rule, and so in some respects it is. It is undeniably a sacrifice for a lawyer of standing and ability to devote himself to the defense of an indigent person charged with crime, and spend a number of days preparing for trial, at the expense of his other business, and receive pay only for the days spent in the actual

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trial. But such lawyers will remember that they are officers of the court, bearing a commission from the state; that they are admitted to the ranks of the bar not only that they may practice their profession on behalf of those who can pay well for their services, but that they may assist the courts in the administration of justice. Every public-spirited, right minded citizen recognizes that he must work at times for the good of the public without reward or hope of reward. In the defense of indigent persons the good lawyer finds his opportunity to do this kind of labor, and he should do it cheerfully, taking the small fee given by the law, without complaint, and remembering that his best reward is the sense of a public duty faithfully performed."

You inquire the number of days actually spent in the trial in the supreme court. I understand from Mr. Corrigan that the hearing of this case went over one day from the time it was set for hearing, so I conclude that Mr. Alvord must have been necessarily in attendance here at least two days in the hearing in the supreme court. I find no law under which the disbursements of Mr. Alvord in traveling expenses or hotel bills or anything of that nature in the way of disbursements can be lawfully allowed to him.

Trusting this opinion will enable you to arrive at the compensation to which Mr. Alvord is legally entitled, I am,

Very truly yours,

L. M. STURDEVANT,

Attorney General.

NOTE.—This opinion was by oversight omitted from the attorney general's report of 1906.

Gaming Implements.—Destruction thereof.

L. H. MEAD,

*District Attorney,
Shell Lake, Wis.*

July 6, 1906.

DEAR SIR—Your letter of the 6th inst., received this morning. You inquire under what law you can dispose of slot-machines seized by the sheriff.

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In reply I will say that sec. 4539, Wis. Stats. 1898, provides among other things:

“And it shall be the duty of every judge, justice of the peace and police justice or other officer before whom such prohibited gambling implements, constructions or devices shall be brought to cause the same to be publicly destroyed by burning or otherwise.”

I am of the opinion that this statute provides ample authority for destroying gambling implements which have been seized, though no doubt some proceeding *in rem* should be taken against the implements themselves, by giving notice in some manner to the owner of an application to the court to have them destroyed and procuring a judgment or order of the court for that purpose.

In cases of which I had charge while district attorney, I pursued a mode of procedure akin to that followed by the U. S. officers in cases of confiscation of goods.

If there should be any contest over the question of whether slot machines are gambling implements, I respectfully call your attention to the case of *Lang v. Mervin* (Me.), 59 Atl. R., p. 1021.

I have never been informed as to just what proceedings were taken, or under what statute they were taken by the district attorney of Milwaukee county, but I presume they were under this statute. There is, however, another statute, chap. 270, laws of 1905, which provides for the destruction of such implements by common councils of all cities of the state, trustees of villages and town boards, after determination as to the character or the use of such implements, etc. But this statute likewise appears to require like proceedings *in rem*.

These are all the statutory provisions which I am able to find which may be followed in such a case, but I think they are sufficient, proper steps being taken.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Official Opinions—Criminal Law.

Conspiracy.—Restraint of trade. A combination of dealers in ice to maintain a fixed price is a punishable conspiracy at common law. Parties so combining may be punished under sec. 4568, Wis. Stats. 1898. Overt act must be alleged and proved.

July 23, 1906.

OTTO BOSSHARD,
District Attorney,
La Crosse, Wis.

DEAR SIR—I am in receipt of yours of the 20th inst., in which you say that you have been requested as district attorney to begin a criminal prosecution against individuals composing an alleged ice trust in your city, and you state to me the following facts:

“First, there are eight separate ice concerns and dealers in this city.

“Second, the three leading dealers held a meeting and agreed to raise the price of ice for this season to consumers considerably above last year’s price—the increase being alleged to be from thirty to a hundred per cent. over last year. Five of the dealers were not parties to this agreement.

“Third, a statement, purporting to be signed by the three who agreed to raise the price, appeared in the newspapers of this city announcing to the public the agreed uniform scale of prices that would be charged. No such statement was made or signed by the five remaining dealers.

“Fourth, not all of the ice dealers, not party to the combine, were regularly engaged in the ice business prior to this year. Newspaper exposures of the alleged conspiracy coming prior to the close of the ice harvesting season, induced firms who had put up ice for their own use to put up more for the purpose of sale in the high market to be created by the combines.

“Fifth, the amount of ice owned by these five independent parties is admittedly less than that owned by the combine, but so far in the season, it has been sufficient to exert a lowering influence upon the ice market, the control aimed at by the ice combine having at no time been perfect.

“Sixth, neither the independent dealers nor the three

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firms in the alleged combine have adhered to the schedule or prices which the latter caused to be published, ice being sold at widely varying prices as well as in competition with the independent.

“The gist of the situation is that an attempt was made to raise and control the price of ice; that the attempt to control has at least partially failed, but that the average customer is paying more this year than last year for his ice; that there is now and has been up to this time competition, perhaps unlooked for, from the independent ice dealers whose supply is not yet exhausted and may last during the season.”

Upon this statement of facts, you ask my opinion upon the following questions:

“First, is there any so-called anti-trust statute in this state, making it a criminal offense to conspire to raise the price of a commodity?”

“Second, if not, under the above statement of facts, in your judgment has there been a violation of section 4568 of the Wisconsin Statutes of '98?”

“Third, if section 4568 fails to cover the case, do you think a prosecution would lie on the theory that a common law conspiracy has been entered into?”

These questions are of considerable importance to the people of the state and, since the receipt of your request, I have devoted to a study of them such time as I could spare from other duties.

I will take up your questions in the order in which you ask them.

The answer to your first question should, I think, be that there is no statute in this state making it a criminal offense to conspire to raise the price of a commodity. Many states of this union have enacted such statutes and, in answering your question that none exist in this state, I leave out of consideration section 4558, Wis. Stats. 1898, as it does not define or create an offense, but only provides a punishment for a common law conspiracy modified in one particular.

Your second question asks whether, under the statement of facts given, section 4568, has been violated.

This statute does not define any offense, but simply provides a punishment for the common law offense of criminal conspir-

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acy, with a provision which modifies the common law in this, that, with certain exceptions, not applicable to the matter in hand, in order to convict, some act other than the agreement must be proved to effect the object of the conspiracy by one or more parties to such agreement. This statute reads as follows:

“Any person guilty of a criminal conspiracy at common law shall be punished by imprisonment in the county jail not more than one year or by fine not exceeding five hundred dollars; but no agreement, except to commit a felony upon the person of another or to commit arson or burglary, shall be deemed a conspiracy or be punished as such unless some act, beside such agreement, be done to effect the object thereof by one or more of the parties to such agreement.”

The material parts of your statement show that there are eight ice companies in your city; that three of the eight held a meeting and agreed to raise the price of ice for the season above last year's price. This of itself would not be illegal or constitute a conspiracy in restraint of trade, for it does not appear from your statement alone that a scale of prices was agreed upon, or that the parties agreed to maintain prices at an established scale; but you say that a statement purporting to be signed by the three ice companies appeared in the newspapers of the city, announcing to the public the “agreed uniform scale of prices that would be charged.”

I shall consider, therefore, in answering your question, that you intend to state that an agreement was made between the three ice companies to establish and maintain in the sale of ice, a uniform scale of prices, and that, after the making of such agreement, they announced to the public their determination so to do.

As the statute does not define a criminal conspiracy, it is important to inquire at the outset whether the acts complained of constitute that offense.

Various attempts have been made by courts to formulate a definition which shall define a conspiracy in all its aspects, but none seems to have been given which is entirely satisfactory. The definition, given by Bishop, is as follows:

“Conspiracy is the corrupt agreeing together of two or more persons to do, by concerted action, something unlawful, either as a means or an end.”

2 Bishop Crim. Law, 171.

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Our court has defined the offense as follows:

“An actionable conspiracy is a combination of two or more persons for the purpose of accomplishing a criminal or unlawful object by criminal or unlawful means, or a lawful object by criminal or unlawful means.”

State ex rel. Durner v. Huegin, 110 Wis. 189, 261.

This last definition, of course, includes a civil conspiracy: that is, a conspiracy not punishable as a crime. It is evident that neither of these definitions can be considered as very definitely defining the crime of conspiracy, because every unlawful agreement entered into by two or more persons to do an unlawful act is not a conspiracy. All objects and acts which are criminal are of course unlawful, but all unlawful acts are not criminal. A reading of the adjudicated cases shows that each case is left to depend upon the particular facts of that case, and only general rules can be given as to what constitutes in fact a criminal conspiracy. Some late writers contend, and some courts have held, that, in order to constitute criminal conspiracy, there must be a combination and an intent to do that which is contrary to criminal law, but I think the weight of authority is against this doctrine. In an early American case, the supreme court of Maryland reviewed at great length the law of criminal conspiracy and arrived at the following conclusions regarding the common law:

An indictment will lie at common law,

1. For a conspiracy to do that which is criminal *per se*;
2. For a conspiracy to do an act not illegal or punishable if done by an individual, but immoral only;
3. For a conspiracy to do an act neither illegal nor immoral in an individual, but to effect a purpose which has a tendency to prejudice the public.

The court, after reviewing a large number of cases, says:

“From all which, it results that every conspiracy to do an unlawful act, or do a lawful act for an illegal, fraudulent, malicious or corrupt purpose, or for a purpose which has a tendency to prejudice the public in general, is at common law an indictable offense, though nothing be done in execution of it, and no matter by what means the conspiracy was intended to be effected; which may be perfectly indifferent, and makes no ingredient of the crime, and therefore need not be stated in the indictment.”

State v. Buchanan, 9 Am. Dec. 534, 562.

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Chitty, in vol. 3, under the title "Conspiracy," after speaking of indictable conspiracy against individuals, says:

"But the object of conspiracy is not confined to a particular wrong to individuals. It may be to injure the public trade, to affect the public health, to violate public justice or to do any act in itself illegal."

The tendency of modern decisions is to relax somewhat from the ancient English rule, and these quotations may be more broadly stated than the law of today will justify; but I think that there is no case holding that a conspiracy to injure the public is not indictable. The question here, then, is whether this agreement between the ice dealers was such an agreement as might result in the injury of the public within the meaning of the common law. All combinations which have for their object the injurious affection of the public interests are indictable at common law.

Ochs v. People, 25 Ill. App. 379.

McKee v. State, 111 Ind. 378.

Com. v. Manly, 12 Pick. 173.

State v. Burnham, 15 N. H. 396.

State v. DeWett, 27 Am. Dec. 371.

In the last case it is said that the rule is universal that all conspiracies to impose on or injure the public are indictable. It is an indictable conspiracy at common law for persons dealing in a commodity which is one of the necessaries of life to bind themselves under a penalty not to sell such commodity at less than a designated price.

Rex v. Noris, 2 Ld. Ken. 300.

Morris Run Coal Co. v. Barelay Coal Co., 68 Pa. St. p. 133.

A contract in restraint of trade is void at common law and it is held to be void because it is contrary to public policy. A contract is against public policy and therefore void when it is prejudicial to the interests of the public, such as contracts tending to prevent competition.

Brooks v. Hooper, 50 N. J. Eq. 761; s. c. 20 Atl. 978.

It is not necessary, however, to resort to the common law to demonstrate that contracts in restraint of trade are unlawful. Sec. 1747*e*, Wis. Stats. 1898, provides as follows:

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“Every contract or combination in the nature of a trust or conspiracy in restraint of trade or commerce is hereby declared illegal. Every person who shall combine or conspire with any other person to monopolize or attempt to monopolize any part of the trade or commerce of this state shall forfeit for each such offense not less than fifty dollars nor more than three thousand dollars.”

It may safely be asserted, therefore, that the combination to which you refer was formed for an unlawful purpose, and the combination having been made by two or more persons, the offense committed was a common law conspiracy; but, under our statute, before the conspirators can be punished, it must be shown that something was done besides the making of such agreement by one or more of the parties to effect the object thereof. The conspirators advertized their agreements in the public press for the information of the public. In my opinion this is a sufficient act done in pursuance of the conspiracy to satisfy the requirements of the statute. If not, a sale of ice at the prices agreed upon would be such an act.

I may be said that ice is not one of the necessaries of life, and that a conspiracy formed to fix a price is not indictable because it is not one of the necessaries of life.

I think this position is not sound. It is a well known article of trade and commerce and is protected, like other property, by our laws. In the case of *Urmston v. Whitelegg*, 63 L. P. 455, this contention was made. The court said:

“These appellants insist that restraint of trade in the necessaries of life only is within the prohibition of public policy. No standard has been furnished by which to ascertain what constitutes these with reference to the general public; but, assuming that beer is not among them, it is equally within the reach of the law. The law recognizes it as a commodity, regulates its sale; it is an article of daily consumption, and the court should refuse to aid in any attempted imposition upon the public by a means of illegal combination.”

The fact that coal is an article of prime necessity was mentioned by the court in *Morris Run Coal Co. v. Barclay Coal Co.*, 68 Pa. St., 173, but was suggested only *agguendo* as an aggravation of the injury done the public. A criminal con-

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spiracy, however, may be committed without any proof of injury to the public, in fact, and without proof of injury or damage to those conspired against.

State v. Straw, 42 N. H. 393.

It is not necessary, in order that the fact of a conspiracy be established, that it should be proved by evidence of an express agreement between the alleged conspirators or by direct evidence of any agreement or compact. The joint assent of the minds, like all other parts of a criminal case, may be proved as an inference of the jury from the facts proved, or, in other words, by circumstantial evidence.

5 Am. & Eng. Ency. Law, 804.

2 Bishop on Criminal Law, 190.

Whenever it is required by statute that some overt act be affirmatively shown, an overt act must be charged in the indictment and proved on the trial.

Dealy v. U. S., 152 U. S. 539.

Bannon v. U. S., 156 U. S. 464.

Your third question is answered by the discussion relating to your second. My opinion is that sec. 4568, has been violated, if the dealers in ice in your city have met and agreed on a schedule of prices for ice to be sold in your city during this season, provided they have done some act to carry out that agreement. The combination between them is an illegal act, contrary to public policy and void.

All combinations among persons or corporations for the purpose of raising or controlling the price of merchandise which is the subject of commerce and trade tend to monopolies and are intolerable and have and will receive the condemnation of all courts.

Such compacts are destructive of individual rights and of free competition, which is the life of business, and perpetuate one of the great evils which it was the object of the framers of our government to eradicate and prevent.

I am not passing upon the question of the guilt or innocence of the parties, as you know. Of course you must be able to prove the agreement to have been made by the ice companies, either by direct or circumstantial evidence, and you must prove the overt act, before a conviction will stand.

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I have considered some questions of practice not asked by you, but, if you commence a prosecution, the authorities cited may be of some benefit to you.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Change of Venue.—Admission in evidence of letters written by deceased wife of defendant.

WM. B. NAYLOR, JR.,
District Attorney,
Sparta, Wis.

Sept. 10, 1906.

DEAR SIR—In yours of the 28th ult., you state that it appears clear to you that the letters or written statements given by Mrs. Montgomery can be excluded from the evidence in the case but question whether it is best to do so, and ask what in my judgment was the object of the defendant in introducing them.

In reply to this I will say that it always appears to me best to exclude immaterial evidence when the state is able to do so. though of course an exception to this policy exists when some advantage may accrue to the state by permitting its admission. Of this you must be the judge in this case, but I must confess that no advantage is clearly evident to me from the admission of these letters other than to exhibit the brutal character of the defendant in obtaining the letters almost by force or compulsion from the deceased and then holding them as a threat over her head. What object the defense had in introducing them is still less apparent. It may have been an endeavor to excite sympathy for the defendant by thus attempting to show that the deceased was a woman of immoral character.

In regard to change of venue I think that the case having been reversed in the supreme court the defendant is absolutely entitled to a change of venue upon the ground of prejudice of the judge if application is duly made for such change under sec. 4680, Stats. of 1898.

See, *State vs. Williams*, 106 N. W. Rep. 286.

Now if such application is made and the order granted the judge may in his discretion call in another judge to try the

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case in Monroe county, or he may send the case to another circuit to be tried. If a change should be granted sending the case to another circuit to be tried, that would also amount to a change of venue in all respects and it is probable no other application would be made. But, one change of venue being granted on account of the prejudice of the judge, or vice versa, under the provisions of section 4679, no other change can be granted. The decision in the case of *Martin vs. State*, 35 Wis. 294, is conclusive upon this proposition, to which you are referred. See, also *Baker vs. State*, 88 Wis. page 148. From these cases you will see that if a change of venue is granted either under section 4679 or 4680, no other change can be had.

I trust this answers your inquiry and trusting that you may succeed in the case against Montgomery, I am,

Note. In re exclusion of letters of deceased wife. The supreme court held on 2nd appeal in *Montgomery* case that the particular letters were properly excluded but intimates that letters from deceased wife should not be excluded in case of murder.

Montgomery v. State, 116 N. W. R. 876.

Very truly yours,

L. M. STURDEVANT,
Assistant Attorney General.

Industrial Schools.—Sentence by justice. Under section 49, of chapter 351, laws of 1899, justice of the peace may sentence boys to the industrial school.

November 13, 1906.

MR. W. E. PLUMMER,

District Attorney, Pepin County,
Durand, Wis.

DEAR SIR—Yours of Nov. 10th is received. You state that you have a case of two boys, aged twelve and fourteen years, accused of stealing from a dwelling house, twenty dollars. You say that the justice of the peace will not have the power, if the case is tried before him, to sentence the boys to the industrial school for boys, as chapter 50, laws of 1905, con-

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fers that power only on courts of record; and you inquire whether the county court can take original jurisdiction of the offense named in said chapter 50, and sentence these boys to that institution.

In answer to your inquiry I will say that, by reason of said chapter 50, it would appear that only courts of record could sentence to the industrial school for boys; but we have a statute in this state, section 49, of chapter 351, of the laws of 1899, under which a child convicted of a criminal offense may be committed to the industrial school by the judge or magistrate before whom the case is tried. I see no reason why a justice of the peace could not sentence the boys of whom you speak to the industrial school for boys, under his chapter. You will notice that said chapter 50 does not repeal said section 49, nor does it take away from magistrates or other judges who are not courts of record, the right to sentence to the industrial school for boys. It is my opinion that, under said section 49, the justice of the peace would still have the right to sentence the two boys to the industrial school for boys. I find no statute which authorizes the county courts of this state to take original jurisdiction of the offense of which you speak, but the county courts are magistrates in this state and they may examine offenders and bind them over to the circuit court; so our court commissioners are empowered to examine offenders and bind them over to the circuit court; and the circuit court of this state have jurisdiction to try all criminal offenses, even such as may be tried before a justice of the peace.

My opinion found on page 714 of the biennial report and opinions of the attorney general for 1906 may be of some use to you. I have recently mailed you a copy of said volume.

Very truly yours,

L. M. STURDEVANT,
Attorney General.

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Forfeiture Suits—Criminal Law—Place of Prosecution.—Action for a forfeiture based on acts committed in Iowa county by a person who is now in Lafayette county must be commenced in the circuit court of Iowa county.

December 10, 1906.

HON. J. Q. EMERY,
State Dairy and Food Commissioner,
Madison, Wis.

DEAR SIR—You have stated to me that chapter 228, of the laws of 1905, was violated in Iowa county by a person who resides and is at present in Lafayette county.

You inquire in what place and in what court an action should be brought to recover the forfeiture under said law.

In answer to your inquiry I will say that the act for which the forfeiture is imposed under said chapter 228, is not a misdemeanor and therefore the forfeiture may be recovered in a civil action under chapter 142, Stats. of 1898.

Under the second subdivision of section 2619, Stats. of 1898, an action for the recovery of a forfeiture imposed by statute is commenced in the county where the cause or some part thereof arose. The act for which the forfeiture is imposed having been committed in Iowa county, the action must be commenced in Iowa county.

In answer to your question as to the court in which this action is to be brought I will say that the forfeiture which can be imposed under said chapter 228, is not to be less than \$25.00 and not more than \$100, and for that reason may as a general rule be brought in justice court, but a summons issued in justice court in Iowa county, can only be served on a person within the boundaries of said county. The person in question being in Lafayette county at present, it would be impossible to get jurisdiction over him in a justice court in Iowa county. It is therefore necessary to start the action in a court in Iowa county whose summons may be served on a person beyond the boundaries of the county. There being no other court in Iowa county which may issue a summons which may be served outside of the boundaries of the county except the circuit court, it is my opinion that the action for the recovery of a forfeiture under said chapter 228, should be commenced in the circuit court of Iowa county. The costs in a judgment in such action

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may be added to said judgment irrespective of the amount for which the judgment is given under section 3302 Stats. of 1898.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Waiving of Rights by Defendant.—Criminal may waive his right to be present in court during trial. Fines once collected by justice cannot be remitted by him nor by the district attorney.

December 27, 1906.

JAMES KIRWAN,

District Attorney Elect,
Chilton, Wis.

DEAR SIR—Yours of December 21st, was duly received. You inquire, 1st, In a criminal prosecution for a misdemeanor before a justice of the peace in Wisconsin, where the defendant has been arrested and arraigned and had a trial and the jury disagreed and further trial is adjourned by consent to Nov. 10th, 1906; and defendant is released by the court on his own personal undertaking and on November 10th the district attorney for the state and the defendant's attorney for the defendant, (defendant not being present in court) adjourn the case to January 10th, 1907, whether such adjournment would be legal and whether the justice of the peace would still have jurisdiction over the defendant.

In answer to this question I will call your attention to the case of Tandy vs. State, 54 Wis. 498, in which our court decided that the failure of the defendant in a criminal prosecution to appear at the time to which the cause was properly adjourned is a waiver of his constitutional right to be present at that time, or at a subsequent date to which it was then adjourned. On authority of this case it is my opinion that such an adjournment as you speak of, was legal and that the justice still has jurisdiction of the defendant.

You further state, that the present district attorney of your county and a justice of the peace have had defendants arrested for hunting without a license and for running and operating an unsanitary and unclean cheese factory, etc; that they have

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plead guilty; that they have been fined \$25.00 and costs and that afterwards the justice and district attorney have remitted the fine on the defendant paying the costs of the prosecution. You inquire,

First, Is such proceeding legal? Has a justice or district attorney any such power, right or authority?

Second, If he has no such right or authority by law from whom can the state still collect such \$25.00, if from anyone?

Third, What liability or punishment can legally attach to the justices or district attorney for so doing and remitting such fine?

Fourth, Is the justice and his bondsmen or the district attorney or his bondsmen liable to the state or to any one for such action?

In answer to the first question I will say that I know of no law authorizing a justice of the peace or district attorney to remit a fine on the payment of costs by the defendant, where a fine has been legally imposed.

In answer to your second question I will say that if the fine has been legally imposed and judgment entered the said judgment may still be collected.

In answer to the fourth question I will say that if such money has never passed into the hands of the justice of the peace, his bondsmen will not be liable under the bond which he is required to give under section 840 of the Stats. of 1898, and it is doubtful whether the bondsmen of the district attorney would be liable under the bond which the district attorney is required to give under section 749 of the Stats. of 1898.

You also inquire whether my assistant, Mr. Gettle, could come to your county and try a case in justice court where a defendant is to be tried for keeping, running and operating an unclean and unsanitary cheese factory on October 11th, 1905. I will advise you to write to Hon. J. Q. Emery, the dairy & food commissioner of the state of Wisconsin, who has charge of these cases and Mr. Gettle is assisting him in prosecuting them. He is not legally my assistant. He is special attorney appointed to help prosecute these cases for Mr. Emery.

Very truly yours,

L. M. STURDEVANT,
Attorney General.

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Gaming.—The proper procedure to take under sec. 4539, Stat. of 1898, is to try the parties charged with crime first and then dispose of those matters relating to the gambling implements. In the latter case a jury trial may be had.

Madison, Wis. Jan. 15, 1907.

MR. P. L. LINCOLN,

District Attorney,

Richland Center, Wis.

DEAR SIR—Yours of January 10th is received. You desire my opinion as to the proper procedure to follow in acting under section 4539, Stats. of 1898. This section prescribes how and under what circumstances a criminal warrant shall be issued by the courts for the purpose of arresting any one who is using any building for gambling purposes and all persons who may be found in such building at the time of the arrest. It also provides that the sheriff while making the arrest shall take into his custody all the implements of gaming, so used and that the persons arrested and the implements taken shall be brought before the justice to be dealt with according to law. You inquire as to

1. "What procedure is to be followed after the parties and implements are before the court ready 'to be dealt with according to law' "? 'Is it then in order to make formal complaint under secs. 4529 or 4531, Stats. of 1898? "

2. "The last of said section provides as follows:

"And it shall be the duty of every judge, etc., before whom such prohibited gambling implements, construction or devices shall be brought shall cause the same to be fully destroyed by burning or otherwise."

In carrying out this portion of the section referred to should the courts proceed to take evidence upon the return of the warrant and determine such fact while the evidence was before the court and before any other proceeding is instituted under another section?"

3. "Can the court proceed under this section to the determination of whether or not the device, etc., was prohibited by law, without a jury?"

In answer to your first question will say that after the person has been arrested and brought into court it would then

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be in order to make such formal complaint against each person charging him with such crime as the facts would warrant. It is evident that some persons would be charged with a crime under sec. 4529 while others may be charged with a crime under section 4531 and possibly for crimes under other sections.

In answer to your second question I will say that I find no provision in the statutes directing the court to proceed under this statute in any particular order. The matter seems to have been left entirely to the discretion of the court and the executing officer. It seems to me that a good order to follow in the procedure would be to first dispose of the question as to the guilt or innocence of the persons charged with a crime and after the conviction or acquittal of such persons, then to proceed upon the return of the officer making the arrest and any answer which the owner of the gambling implements may make thereto to hear, try and determine whether or not the devices seized by the officer, or any part of them are devices suitably adapted and designed for the purpose of gambling, and whether they, or any part thereof were taken from the gambling house where the keeper was found. If these matters be found in the affirmative the court is then to make an order for their destruction and they are to be destroyed accordingly. I find that such was the order of procedure adopted by an ordinance in Milwaukee which practically covers the same subject matter as is contained in said section 4539. In the case of *State ex rel. City of Milwaukee v. Newman*, 96 Wis. 258, this ordinance is passed upon by our supreme court and the order of procedure therein approved. In view of the fact that the gambling implements and devices may be of use as evidence in the trial of the case against the person arrested under the same warrant, I deem it a good order of procedure to dispose of the guilt or innocence of the accused persons first and then to determine the questions concerning the gambling implements afterwards.

In answer to your third question I will say that it is my opinion that if the party who claimed ownership of the gambling devices joined issue with the return of the officer, should demand a jury trial on questions involved concerning the gambling implements, that they would be entitled to a jury trial under section 4750, Stats. 1898. I see no reason why a jury trial should be denied them on the questions involved. They of

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course may waive such jury trial but if they demand the same I am of the opinion that they are entitled to have it.

Very truly yours,

F. L. GILBERT,
Attorney General.

District Attorneys—Information, Corporation.—Procedure for informing against a corporation for a criminal offense. Misdemeanor. Jurisdiction of circuit court.

January 18th, 1907.

FULTON THOMPSON,
District Attorney,
Racine, Wisconsin.

DEAR SIR—I am in receipt of yours of the 17th. You ask my opinion, first, as to the “proper procedure to follow for the arrest of a corporation,” and whether that procedure may be resorted to against a corporation for violation of the provisions of section 5, chapter 323 of the laws of 1903.

That section provides as follows:

“Any owner, lessee or any person or corporation having charge of any of the aforesaid buildings or places who shall violate any of the provisions of this act shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than ten dollars and not exceeding one hundred dollars.”

It is plain that this section makes a violation of the act a misdemeanor, the said statute so stating.

Section 4648, Wis. Stats. 1898, provides:

“The several courts of this state shall possess and may exercise the same power and jurisdiction to hear, try and determine prosecutions upon information for crimes, misdemeanors and offenses, to issue writs and process and to do all other acts therein as they possess and may exercise in cases of like prosecutions upon indictment.”

And section 4649 provides:

“All informations shall be filed during the term in the court having jurisdiction of the offense specified therein,

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except as hereinafter provided, by the district attorney of the proper county as informant, and he shall subscribe his name thereto.”

Under section 4654, Wis. stats. 1898, a district attorney may file an information without preliminary examination, against corporations and fugitives from justice.

Section 4734 provides that, whenever a corporation is informed against under any statute of the state, the information may be served by leaving a true copy with the officers or persons upon whom a summons in a civil action against such corporation may be served and, after twenty days from the time of service, default may be entered if the corporation shall fail to appear and the charges in the information may be taken as true and judgment entered accordingly. Such judgment is to be collected in the same manner as a judgment in civil actions.

A corporation cannot be arrested in the sense of having its body brought into court, but, by proceeding in this manner, jurisdiction may be acquired of it.

Subd. 10 of sec. 2637, as amended by chap. 190 of the laws of 1903, states upon whom service may be made to serve upon a corporation.

I observe that the penalty imposed does not exceed one hundred dollars, and it is a case, no doubt, within the jurisdiction of a justice of the peace; but, in my opinion, that does not divest the other courts, such as the circuit court, of like jurisdiction over this offense. The information should be filed during the term in the court having jurisdiction, and service thereof made as aforesaid.

In respect to your second question, as to whether a civil action will lie under this section and section 3294, I will say that section 3294 says:

“In all cases not otherwise specially provided for by law, where a forfeiture shall be incurred by any person and an act or omission for which the same is imposed *shall not also be a misdemeanor*, such forfeiture may be sued for and recovered in a civil action.”

The section referred to, sec. 5, chap. 323, laws of 1903, specifically designates violations of the provisions of that chapter as misdemeanors; consequently, I am inclined to think that

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no recovery could be had for any fine or penalty for a violation of the provisions of said act in a civil action.

Upon this question see the opinion of the attorney general dated January 18th, 1905, as the same appears in the biennial report of the attorney general for 1906 (page 213), of which report I think you have a copy. If not, let me know and one will be sent you.

You next inquire whether subd. 5 of chap. 323, laws of 1903 is as broad in its scope as sec. 8, chap. 189, laws of 1899.

I think there is no great difference between the provisions of those two sections, except that sec. 8 of chap. 189 aforesaid is a little more specific in naming the officers who may be liable, and the said sec. 8 does not charge the corporation with liability, but its managers, superintendents or directors; while sec. 5 aforesaid makes the owner, lessee or any person or corporation having charge, etc., liable for violation of the provisions of the act. These are the principal material distinctions which I observe.

I write this much in reply to your inquiries, thinking that my opinion thereon may be desired immediately. In regard to the last question presented by you, in respect to whether the words "brother and sister" as used in sub-sec. 2 of sec. 2, chap. 44, laws of 1903, include brothers and sisters of the half blood, I desire to look into the question a little further and will write you in respect to that within a few days.

Yours truly,

F. L. GILBERT,
Attorney General.

Town Officers.—May be prosecuted for granting license within 300 feet of school.

F. L. McNAMARA,
District Attorney,

Feb. 16 1907

Hayward, Wisconsin.

DEAR SIR—Yours of February 14th was duly received and has had careful consideration. You state that in one of the towns of your county the town board granted a license for the sale of liquor on premises which were within three hundred feet of a public school grounds; that, after this license had been

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granted and the saloon established, citizens of the town, in a formal meeting with the three members of the town board, made an oral complaint regarding the matter and called the attention of the board to the statute prohibiting the granting of license in such case, but that the board did not move in the matter. You say that complaint was made to you and that you prosecuted the keeper of the saloon for selling liquor without a license; that he pled guilty and was fined. You say that complaint is now made against the members of the town board for their action in the matter.

You inquire whether, under the facts stated, prosecution should be commenced for official malfeasance under section 4550. Wis. stats. 1898 or whether an action should be commenced under sec. 1553, to collect the forfeiture against the officers of the town board for not commencing an action to abate this liquor nuisance.

In answer to your inquiry I will say that, under the facts stated, it would seem that the members of the town board are technically guilty under both sections. They have granted a license for a locality where the law prohibits a license being granted, and for that reason have violated sec. 4550. It will be your duty as district attorney to bring prosecution against any violators of the law where, in your opinion, the evidence is sufficient to convict the offenders.

You will notice that, under sec. 4550, the action will be a criminal prosecution, and it will be necessary for the state to prove the charge beyond a reasonable doubt. In view of the fact that this three hundred foot law was enacted by the last legislature and only went into effect in June 1905, it may be possible that the officers did not know of the existence of the law. Although this is not a defense in a criminal prosecution, still it will be well worth while for you to bear this in mind in considering the chances for a prosecution in this case. The saloon keeper has been punished for the offense committed and the town board is now informed as to what the law is. If, in your opinion, under present conditions, you believe that a conviction under sec. 4550 could not be had, you would be justified in not bringing the prosecution under said section. On the other hand, if you believe that the evidence is such that a conviction can be had, you should then bring prosecution.

It will be well for you to notice that an action to collect the

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forfeiture under sec. 1553 is a civil action, and that the state is only required to prove the charges by the preponderance of the evidence. It would, of course, be easier to get conviction under this section than under the former. The matter is largely left to your discretion. It is your duty to act according to your honest conclusions reached after investigating the evidence at your command. It is often the act of wisdom not to bring a criminal prosecution and to save expense to the county, when no beneficial results can be attained by a prosecution and when the chances are that a conviction could not be secured. Prosecutions under our criminal law should always be so conducted that every citizen will understand that the laws are made, not to be violated, but to be enforced, and that no one can with impunity violate any of our criminal laws.

Very respectfully,

F. L. GILBERT,
Attorney General.

Gaming Devices.—A certain cigar machine is a gambling device.

February 17, 1907.

COLONEL O. G. MUNSON,

Private Secretary to the Governor,
Madison, Wis.

DEAR SIR—I am in receipt of yours of February 15th with a letter enclosed from Oscar W. Huber of Menomonie, Wis., inquiring whether a cigar machine is a gambling device.

You ask me for an official opinion in regard to this matter.

Mr. Huber states in his letter that no money is won on this cigar machine but that it is simply used as a cigar seller.

As I understand these cigar machines, the purchaser is required to place a nickel coin into this machine and he receives in any event a cigar of the value of his coin and also stands to win by chance, additional cigars without further payment.

The purpose of this inquiry is to ascertain whether this cigar machine is a gambling device under the statutes of this state prohibiting the use of such devices. Sec. 4529 of Stats. of 1898 provides as follows:

“Any person who shall set up, keep, manage or use any table, wheel or other construction, or any cards, dice or

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other device, scheme, contrivance or thing of any name or description adapted suitable, devised or designed, or which can or shall be used for gambling purposes and induce, entice or permit any person to gamble, bet, or play for gain with, at, or upon, or by means of, such table, wheel or other construction, or such cards, dice or other device, scheme, contrivance or thing, or to bet or wager anything at or upon any game whatever played by such keeper, manager or any other person by means or use thereof, or who shall open, keep, or manage any common gambling house shall be punished by imprisonment in the county jail not more than one year nor less than one month, or by fine not exceeding five hundred dollars nor less than one hundred dollars."

Sec. 4531 prohibits any one from permitting the use of gambling devices. In the case of *Lang v. Kerwin* (Me.), 59 Atl. Rep. p. 1021, the supreme court of Maine held that a slot machine so operated that the operator putting into it a nickel coin receives in any event a cigar of the value of his coin and also stands to win by chance additional cigars without further payment is a gambling device and in the case of *Homer v. U. S.*, 147 U. S. 449, it was held that where

"The Austrian government issued bonds, and to induce purchase of them by the public, it obligated itself to pay not only the principal and interest of each bond, but also such additional sum, if any, as the number of the bond might draw in a lottery established for that purpose. The fact that the purchaser of the bond presumably got full value for his money in the bond itself, and did not stand to lose anything by chance, was held by the court not to save the transaction from being a lottery. The element of lot or chance was in it, and that was enough."

There can be no question but that such cigar machines spoken of are prohibited by the above quoted sections of our statutes. It makes no difference whether the gambling is for money or not so long as it is for anything of value. The person who puts his nickel in the machine receives probably his money's worth by getting one cigar but it is certainly a "play for gain" when he stands the chance of getting additional cigars,

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The purchaser in this case stands the chance of gaining additional cigars while the proprietor runs the chance of losing them.

I am therefore of the opinion that such a cigar machine as is described by Mr. Huber is a gambling device under the statutes of this state.

Very truly yours,

F. L. GILBERT,
Attorney General.

Embezzlement.—Facts stated constitute that offense.

J. W. SODERBERG,

District Attorney,

Barron, Wis.

April 1st, 1907.

DEAR SIR—Your letter of the 30th ult., in respect to the chairman of one of your town boards receiving and converting to his own use, \$275 of moneys belonging to the town, received and noted.

If I understand the situation correctly from your statement in this and your former letter, it is that the chairman of a town board in your county, on behalf of the town, made a contract with a bridge company for a bridge, or for the construction of a bridge, at an agreed price of \$575; but that the contract was made to read \$850; that the chairman states that he wanted the contract to contain this nominal consideration so that the town could receive a larger portion of assistance from the county; that the bridge company was paid by two town orders; one for \$575 and one for \$275; that the latter was endorsed by the bridge company to the supervisor, who cashed the order and converted the proceeds to his own use.

If you can establish these facts, it appears quite plain to me that they bring the offense clearly within the statute, section 4418, Wis. Stats. 1898, as embezzlement. In my opinion, it does not matter what circuitous course the funds took in reaching the hands of the supervisor, if he afterwards converted them to his own use. If the agent with whom he was dealing returned the order, it was the property of the town which he returned and the supervisor received it as such. He occupied a fiduciary relation to the town and, if he collected the money

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and retained and converted it, he is guilty of embezzlement. The fact that he was a town officer and that a fiduciary relation existed between the supervisor and the town makes the case one of embezzlement, rather than one of larceny as bailee under sec. 4415. (See Bishop's Criminal Law, vol. 2, secs. 352 et seq.) This, I think, answers the question you propound. However, you will hold an examination, and I apprehend that you will secure as a witness, the attendance of the agent with whom the supervisor dealt. It seems almost necessary that you should do so.

When the facts are all brought out, you may arrive at the conclusion that it proves a different offense from that of embezzlement. I can see that a slight variation of the facts as I understand them might make the offense that of bribery, obtaining money by false pretenses, and perhaps even bring it within the statute against larceny.

Further: If the town officers entered into the arrangement contended for by the defendant for the purpose of defrauding the county out of money, to assist in building bridges in town, their acts may bring the offense within that of criminal conspiracy to defraud. (See sec. 4568. Wis. Stats. 1898).

I assume that you will be able to show that the defendant did not pay the agent of the bridge company the \$275; but even if he did so, knowing that the money did not belong, and should not have been paid, to the agent, he would be guilty of malfeasance in office, and the town could also recover back from him. The chairman could not lawfully give away the money of the town or pay it to another without consideration.

I trust that what I have said may assist you in the matter and shall be pleased to give you any further aid within my power.

Yours truly,

F. L. GILBERT,
Attorney General.

Grand Jury.—Indictments by grand jury when two members of the panel, after being empaneled, were absent, are valid.

O. H. ECKE,

April 11, 1907.

Fond du Lac, Wis.

DEAR SIR—I am in receipt of your favor of the 10th inst.,
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inquiring in respect to the panel of the grand jury, two of whom are incapacitated for service on account of illness. You say, "Assuming that our jury was properly empaneled would we be justified in calling a session of the fifteen members and indicting, or would such indictments be proper so long as twelve of the fifteen concurred?"

Replying, I will say that the statutes of this state in respect to grand juries and methods of their procedure are extremely meager and for precedent we are obliged to resort to common law procedure as has been indicated by the decisions of the courts in this country.

At common law no talesman could be called and added to the grand jury.

Thompson & Merriam on Juries, chap. 25, p. 576.

And, as I find no statutory provision in this state for calling talesman, I am of the opinion that the common law rule must prevail. The general rule is that,

"While the presence of more than the maximum number of grand jurors will invalidate an indictment, the presence of less than the maximum number will not do so if the grand jury consisted of the prescribed number at the time it was empaneled and thereby was a legal body when formed."

Edwards, *The Grand Jury*, pp. 46-47.

The author further says that the leading case on this question is in *re Wilson*, 140 U. S. 575, in which an application was made to discharge by a writ of habeas corpus a defendant who had been indicted by a grand jury consisting of fifteen persons, twelve concurring where the statute provided that the grand jury should consist of not less than seventeen nor more than twenty-three, and requiring only the concurrence of twelve for the finding of a true bill. In that case Mr. Justice Brewer, delivering the opinion of the court, says:

"By petitioner's argument if there had been two more grand jurors, it would have been a legal body. If the two had been present and had voted against the indictment, still such opposing vote would not have prevented its finding by the concurrence of the twelve who had in fact voted in its

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favor. It would seem, therefore, as though the error was not prejudicial to the substantial rights of the petitioner."

See also *Gladden v. State*, 12 Fla. 562,

Straughan v. State, 16 Ark. 37,

State v. Swift, 14 La. Ann. 827.

It appears to me from your statement that the case of *In re Wilson* is exactly in point and should control on the question you present. I think many other authorities may be found in support of the opinion I hold, but, deeming these sufficient and for lack of time to make further investigation, I make no further citations.

Yours truly,

F. L. GILBERT,

Attorney General.

Jurisdiction of Justice of the Peace under section 886, Statutes of 1898.

MR. H. J. MORTENSEN,

District Attorney,

Juneau, Wisconsin.

June 14, 1907.

DEAR SIR—YOURS of June 12th received. You submit for my official opinion the construction of sec. 886 which confers jurisdiction upon the justice of the peace of a village, and especially the following provisions of said section:

"Whenever there shall be no police justice in such village, he shall have exclusive original jurisdiction as such justice of all criminal cases arising therein and of all cases arising under the ordinances and by-laws of such village."

You desire my opinion as to whether a criminal case which originates within the village may be brought before a justice of the peace outside of the village.

Sec. 887 has reference to the police justice of the village and states with reference to his duties as follows:

"He shall hold the police court and within the limits of the village have the jurisdiction of a justice of the peace and exclusive jurisdiction of all cases whatever arising under the ordinances and by-laws of such village and concurrent jurisdiction of all criminal cases arising therein."

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Under sec. 4739, Wis. Stats. of 1898, justices of the peace are given power and jurisdiction to try all criminal cases that may arise in their respective counties. You will observe that sec. 4739 is a general law applying to all justices of the peace of cities, villages and townships, while the provisions of sec. 886 and 887 are special, applying only to those in villages. We have a rule of construction in regard to special provisions in the statute relating to particular subjects as controlling over those applying to general subjects when repugnant to them. *State ex rel. Marinette T. & W. Co. v. Tomahawk*, 96 Wis. 73; *Western Bank v. Tallman*, 17 Wis. 530.

Special provisions always control a general provision and if the provisions of a statute which relate to a particular class of cases are repugnant to those of another statute approved the same day, which is of a more general character, the former must prevail as to the particular class of cases therein referred to. *Mead v. Bagnall*, 15 Wis. 156.

Sec. 4987, Stats of 1898, provides:

“None of the general provisions of these revised statutes shall be construed so as to affect or repeal the provisions of any special acts relating to particular counties, towns, cities or villages or the officers or offices thereof unless such special acts are enumerated in the acts hereby repealed.

When the statute says that the justice of the peace of any village where there is no police justice shall have exclusive, original jurisdiction of all criminal cases arising therein, it seems to me that this clearly intends to take away from other justices of the county the right to try such cases, otherwise, there would be no purpose in using the word, “exclusive.”

In the case of *Gillowsky v. Connelly*, 55 Wis. 445, the court says on page 449:

“In the organization of villages and cities from time to time the legislature has generally vested exclusive jurisdiction in criminal cases in police justices or municipal courts and the practice has not been challenged, so far as we are aware. Cases have even come to this court which involved the question as to the validity of charters, giving exclusive jurisdiction in criminal cases arising within the municipality of police justices, and such charters have been sustained *sub silentio*.”

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See also case of *Owen v. State*, 27 Wis. 456, *Klias v. State*, 27 Wis. 462; *State v. Bartlett*, 35 Wis. 287.

I am therefore of the opinion that the provisions of sec. 886 are controlling over those of sec. 4987 and that criminal cases arising within the limits of a village such as sec. 886 applies to village where there is no police justice, and that justices outside of said village within the same county have no jurisdiction of such cases, except on change of venue in accordance with the statute.

Very truly yours,

F. L. GILBERT,

Attorney General.

P. S. There is, however, a provision in sec. 887 that any justice of the village or a justice of the adjoining town may have jurisdiction to try all cases arising in the village when the police justice is incapacitated or absent.

Pardons.—Pardon of persons convicted of felony after expiration of term removes common law disabilities and restores citizenship.

HONORABLE M. J. TAPPINS,

Secy. Board of Control,

Madison, Wisconsin.

June 22, 1907.

DEAR SIR—I am in receipt of yours of the 21st in which you inquire whether under the provisions of sec. 4944k, Stats. of 1898, as amended by chap. 28 of the laws of 1899,

“A discharge by the governor after the term of an inmate (of the state reformatory) had expired would restore him (such inmate) to citizenship.”

Replying you are informed that it has been held that a pardon even after the prisoner has suffered his entire punishment awarded against him removes the common law disability of incompetency to testify as a witness.

1 Greenleaf's Ev., sec. 377,

State v. Blaisdell, 53 N. H. 388, 393,

People v. Pease, 3 Johnson's cases, 333,

State v. Foley, 15 Nev. 64.

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In the latter case it is held that a full and unconditional pardon of an offense removes all disabilities resulting from a conviction thereof.

I therefore conclude that if action is taken by the officers named, under the provisions of said section 4944k, as amended as aforesaid, and if acting thereon the governor grants an inmate of the reformatory a full and unconditional pardon even after he has suffered the entire punishment awarded him, that all his disabilities will be removed and full rights of citizenship be restored to him.

Yours truly,

F. L. GILBERT,
Attorney General.

Commitments, Form of.—Vagrants should be committed to county workhouse when county has established such.

EDWARD W. VOIGHT,
District Attorney,

June 24, 1907.

Sheboygan, Wisconsin.

DEAR SIR—Your letter of the 20th inst. was duly received and I have given it my careful consideration. You submit a copy of the commitment issued by the judge of the municipal court and ask my opinion as to its validity.

I assume that your municipal court has the jurisdiction of a justice of the peace and that your county board has provided for placing the county jail under the provisions of the trustees and the erection of a work-house under the provisions of sections 697L to 697w, and that such work-house was ready for occupancy at the time the commitment was issued, and that police officers of the city of Sheboygan have all the powers of constables in this state.

The commitment reads as follows:

City of Sheboygan	}	ss.
Sheboygan County		

MUNICIPAL COURT.

The State of Wisconsin

To any constable and to the keeper of the jail of said county:

“Whereas, at the Municipal Court held in said city for the trial of L. J. McGuire for the offense hereinafter stated,

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the said L. J. McGuire convicted of having, on the 1st day of June, A. D. 1907, at the city of Sheboygan in said county, of being a vagrant and, upon conviction, the said court did adjudge and determine that the said L. J. McGuire shall be imprisoned in the common jail of said county for the term of 20 days at hard labor,

“Therefore, you, the said constable, are commanded forthwith to convey and deliver the said L. J. McGuire to said keeper, and you, the said keeper, are hereby commanded to receive the said L. J. McGuire in your custody, in said jail, and him there safely keep until the expiration of said 20 days.”

“Given under my hand at Sheboygan, Wis., this 13th day of June, A. D. 1907.

“J. M. GIBLIN, *Municipal Judge.*”

You state that your sheriff discharged the defendant therein named from custody on the ground that “the commitment was void,” and that he, “the sheriff,” was running chances “of a suit for false imprisonment.”

I have compared the commitment with the form given in section 4774, Stats. of 1898. While it is not quite so full as that section requires as to the statement of the offense, yet I am of the opinion that the commitment is not void. The said section of the statute, 4774, does not set forth a form of commitment that must absolutely be followed, but provides: “the following forms *may be used.*” In the blank space in the form where the offense should be named, these words are set forth in brackets; “[Here state the offense as in the warrant.]” I do not consider it mandatory upon the court to set forth with all the precision of pleading, the offense as it is pleaded in the warrant. I think that it is sufficient to describe the offense by the name it is known in the statute.

In a New York case, *People v. Cavanaugh*, 2 Parker’s Crim. Rep. p. 650, it was held on habeas corpus that, where, instead of naming the specific offense in the commitment, it was stated that the defendant was convicted of a misdemeanor, a more particular description of the offense need not be made, although there were numerous offenses against the laws of the state of New York that would come under the general term of misdemeanors. At most, a commitment naming the offense as it is named in this is not void, but simply voidable, and an officer

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is not liable in an action for false imprisonment for holding a person under process which is simply voidable.

“The sheriff is liable in an action at the suit of the defendant in the process, for arresting him or seizing his goods under void process, but not if the process is voidable, and may be amended.”

Crocker on Sheriffs, 3d ed., sec. 864.

“Where the process is valid on its face, its production is all that is necessary to justify the officer and all those acting in his aid in making an arrest.”

Crocker on Sheriffs, sec. 866.

Henry v. Lowell, 16 Barber 268.

In respect to where the defendant should be committed, I think that it would be preferable to follow the wording of the statute and, after a work-house is provided by any county, the statute, sec. 697c, Stats. 1898, provides that, for certain offenses, such as vagrancy, defendant should be sentenced to the work-house at hard manual labor. The work-house may be a part of the jail or identical with it, but that is a question of fact. However, I do not consider this commitment void on account of its directing that the defendant be committed to the “county jail at hard labor.” Hard labor would necessarily mean hard manual labor, and it was held in the Cavanaugh case, above cited, that, in a county in New York, where provision had been made that persons convicted of certain misdemeanors should be sentenced to the penitentiary (which appears to have been located in that county), where the court thereafter made a commitment to the county jail, it was nevertheless valid, and that the defendant could not be released on *habeas corpus*. Of course a somewhat different situation would arise in a prosecution for false imprisonment and, as I have before stated, I think it would be preferable that the commitment of persons convicted of vagrancy should follow the language of the statute: “The commitment shall be to the work-house at hard manual labor.”

Sec. 697c, Stats. of 1898.

Trusting that what I have said answers your inquiry, I am,
Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Criminal Law.

Abandonment and Desertion of Wife and Children—Extradiction.—Offense not extraditable from Canada.

MR. JOHN L. FISHER,

July 8, 1907.

District Attorney,

Janesville, Wisconsin.

DEAR SIR—Your letter of the 5th inst., with relation to the proposed extradition of a fugitive from Canada charged with abandonment and desertion of wife and children, has been duly received by this department.

In answer to your inquiry therein contained with respect to the question as to whether extradition could be had for that offense, I have made a careful examination of treaties between this country and the British Empire relating to extradition and I do not find that said offense is extraditable under the same. I am therefore of the opinion that the alleged fugitive from justice cannot be extradited under the present treaty relations.

In regard to using moral suasion upon him to bring about his return of course that is a matter which I must leave to your own judgment and discretion.

Very truly yours,

F. L. GILBERT,

Attorney General.

Embezzlement.—Query as to whether facts stated make out a case of embezzlement.

(2) Query as to whether facts stated make out a case, under sec. 4438a, for issuing false check with criminal intent.

JAMES KIRWAN,

July 26, 1907.

District Attorney,

Chilton, Wisconsin.

DEAR SIR—Yours of July 20th is received. You submit for my opinion the following:

“From January 1st to March 15th, 1907, in this county, Mr. Jones owned and operated and occupied a cheese factory and received milk at said factory from farmer patrons to be made into cheese by Jones, by Babcock test, Jones to get a cent and a half a pound for making and selling such

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cheese, and then to pay over balance to each respective farmer patron coming to such patron creditor from his individual milk, as shown by said test.

"1. Jones gets all the money and skips out with it and pays no farmer patron a cent, and defies any criminal prosecution.

"Is he guilty of any crime under Wisconsin laws, and if so, what, and can he be convicted of any crime in this state?"

In answer I will say that, in order to determine this question, it is necessary to examine carefully the contract that the farmers have with Mr. Jones. It is possible that the contract may be of such a nature that it will establish the relation of creditor and debtor between the parties. On the other hand, if the contract is such that Mr. Jones is the bailee of those goods, or agent of the farmer patrons, he may be liable for embezzlement under section 4418, Wis. Stats. 1898.

You will notice that said statute is very comprehensive. I will also refer you to section 639 of McClain's Criminal Law.

It is impossible for me to give you any definite advice without having the opportunity of examining carefully the contract between the parties. It is sometimes difficult to determine whether a case will be a violation of the criminal statute and make a man liable for embezzlement. It is absolutely impossible to give advice when one does not have the opportunity of examining into the facts and contracts on which the action is to be based. It is expected that district attorneys will look into these facts very carefully and examine the law for themselves; but, if you desire my opinion more definite in this matter, it will be necessary for you to give a more complete statement of facts and send me a copy of the contract.

You also submit the following:

"Such cheesemaker, Jones, on May 18th, 1907, gave his checks dated July 20th, 1907, on a national bank at Chilton, Wis., to many of those farmer patrons, with the understanding that they were to hold said checks without presentation to bank until July 20th, 1907. The patrons so agreed and accepted the checks on said bank.

"Today, July 20th, 1907, checks were presented to the bank on which issued and refused on ground no money there

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to pay them or any of them. Mr. Jones sent a postal card to each person holding such a check not to present it today but to hold it to August 20th, 1907, when he would have money there to pay them. But holders did present checks.

“Is this man Jones, by issuing these checks on this bank, criminally liable under section 4438a, R. S. Wis. 1898?”

Under section 1438a it is necessary to prove the criminal intent or, in other words, to show that the checks were drawn with intent to defraud. Unless you have additional facts to show in the case besides those given in your statement, I believe that the man could not be convicted. We deal here with a statutory offense, and the statute is comparatively new, having been passed in 1887, and we have practically no decisions of the court to aid us in its construction, but there are many states that have no such statute, and I believe the man could not be convicted unless you could definitely show by some additional fact that he intended to defraud these parties when he issued the checks in question.

You further inquire whether, these checks being on a national bank, any crime was committed against the laws of the United States, and under what federal law he is criminally liable, and for what offense.

In answer to this inquiry, I will say that I can refer you to no law of the United States that he has violated if he has not violated said section 4438a.

Very truly yours,

F. L. GILBERT,
Attorney General.

Boracic Acid.—The sale of boracic acid is not an offense.

MR. JAMES KIRWAN,
District Attorney,

Aug. 17, 1907.

Chilton, Wisconsin.

DEAR SIR—Your favor of the 15th inst. to Mr. W. F. Scott, relative to the sale of boracic acid by S. Birkenwald & Co. to one Hesser, has been referred by the dairy and food commissioner to this department for answer.

In reply to the same will say that there is no law against the

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sale of boracic acid, as such, and it is a legitimate article of commerce. It is only when it is used for the purpose of preserving articles of food and drink that the use of it is punishable. It would appear from your letter that said company sold said Hesser the boracic acid and that he adulterated his meat therewith. Under these circumstances it is a private matter between Hesser and the company as to whether or not, under all the circumstances surrounding the sale of the same, he has any cause of action against said company.

Very truly yours,

F. L. GILBERT,
Attorney General.

Modification of Judgment.—A circuit judge has power and authority to change or modify a judgment in a criminal case during the term at which it was rendered.

Oct. 11, 1907.

HONORABLE C. W. BOWRON,
Supt. Wisconsin State Reformatory,
Green Bay, Wisconsin.

DEAR SIR—I am in receipt of your favor of the 10th in which you say:

“I beg leave to present the following cases for legal advice. The circuit court of Kenosha county sentenced a man to this institution. An officer went after him and brought him as far as Milwaukee when I discovered that the sentence was for seven months, whereas chapter 358, laws of 1907, provides that a prisoner cannot be sentenced here for less than a year. I telephoned the officer to return him to the custody of the sheriff at Kenosha, which was done. The court then sentenced the prisoner for one year and he is awaiting transfer to the reformatory. Will you please advise me whether the present sentence is legal and whether I have a right to bring him to the reformatory.”

“I also wish a ruling on the following: In several instances the courts unawares of the passage of chapter 358, laws of 1907, have sentenced prisoners to an indeterminate sentence as provided by chapter 28, laws of 1899, but on notification from me of the change in the law have resen-

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tenced such prisoners for a definite period. Question:—Are these second sentences legal and have I a right to receive prisoners so sentenced?"

Replying to your inquiries I will say that it is a very general rule of law that courts of record have control over judgments rendered by them during the whole of the term at which they were rendered and that during that period they may correct any error therein which may have resulted from the judge's own mistake due to inadvertence or want of due deliberation.

Freeman on Judgments, sec. 90.

Brown v. Brown, 53 Wis. 29.

Smith v. Milwaukee Electric Ry. & Light Co., 119 Wis. 336, 340.

The sentence of the court in a part of the judgment.

In the case of Brown v. Brown, supra, it was said that in the interests of justice the judge should be allowed to vacate any order made by him through mistake, inadvertence or want of deliberation at any time during the term in which the error was committed. The error you call my attention to in the case cited is one which must have been made through mistake or inadvertence. The judge I think has power to correct such at the same term at which the original judgment was entered. That said rule applies to criminal as well as civil actions and that prisoners who have received a second sentence in the manner described by you, if such amended or second sentence was made at the same term at which they are tried, may lawfully be received by you.

However, where a prisoner is brought to you on said second or amended sentence it would be proper for you to require some certificate showing that such amended sentence was made at the same term in which the original sentence was pronounced.

Trusting that what I have said answers your inquiries, I am,

Very truly yours,

F. L. GILBERT,
Attorney General.

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Residence.—Abandonment by husband does not change residence of family.

Oct. 28, 1907.

JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

DEAR SIR:—Your letter of the 21st inst., has been received. You state that John Jones, his wife and five minor children have all lived for several years in an incorporated village in Calumet county, that two years ago the husband, a drunkard, went away from his home and abandoned his family. You say he has not remained long enough in any other place to gain a residence and ask whether the family are residents of the village so as to charge the village with their support.

I am unable to find any specific provision of our statutes covering this question. It appears to me, however, that the residence of the husband, if he have a residence any where, (and, for general purposes every person is supposed to have a residence somewhere) is in the village where his family resides. Having abandoned his family the rule which makes the residence of a husband the place where the family resides might be changed. I am of the opinion, however, that the husband could not, by deserting his family, destroy their legal residence. I believe that the support of the wife and children should be charged to the village in which they reside.

You have also asked for my opinion concerning the charge of the city of Chilton against Calumet county for repairs, bedding and furnishings of the city lockup. You state that the city claims that such repairs and furnishings were for the keeping of tramps, for which the county must repay the city. I am unable to find any provision in our statutes that would authorize the allowance of a claim of this character by the county board.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Criminal Law.

Change of Venue.—Loss of jurisdiction by a justice of the peace.

December 20th, 1907.

WARDE A. WESCOTT,
District Attorney,

Crandon, Forest Co., Wisconsin.

DEAR SIR—You have submitted to me for my opinion the following proposition:

“A is arrested charged with a crime and brought before a justice for a preliminary hearing; attorney for defendant moves for change of venue and files an affidavit of prejudice; justice sends case to a court commissioner, he being the next magistrate qualified by law; the entry is so made in the docket; then some hours later and while the justice is writing up the case to send to court commissioner the court commissioner informs him (the justice) that he knows all about the case and that he is not qualified to act; the justice on hearing of this condition then makes another docket entry reciting the facts and sends the case to the county judge for hearing.”

You state that you believed that the justice had lost jurisdiction and that you dismissed the action and commenced the action over. You inquire whether you did right. You further state that the docket of the justice showed about the following:

“An affidavit of prejudice having been filed, this case is sent to the next nearest justice or other magistrate qualified by law to conduct the same; the case is sent to _____, a court commissioner.”

You state that this docket entry was read to the defendant's attorney at ten o'clock in the morning; that, at about three o'clock in the afternoon of the same day, the justice called you over in his office and said that he had just seen the court commissioner to whom the case was sent, or was to be sent, and that the commissioner told him that he knew all about the matter and was not qualified, and that the commissioner told him to send the case to some one else.

In answer to your inquiry I will say that section 4809, of the Statutes of 1898, provides as follows:

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“Whenever any person charged with having committed an offense shall be brought before any justice of the peace or other magistrate for examination in accordance with the provisions of this chapter and shall, before the commencement of the examination, make oath that, from prejudice or other cause, he believes that such justice or other magistrate will not decide impartially in the matter, then said justice or other magistrate shall transmit all the papers in the case to the nearest justice or other magistrate qualified to conduct the examination, who shall proceed with the examination in the same manner as though said defendant had first been brought before him; but no case shall be so removed after a second adjournment had therein, and only one removal shall be allowed in the same case;” etc.

In view of the fact that this section provides that a second adjournment shall not be had, I am inclined to think that, under the above stated facts, the justice had lost jurisdiction. The question is not free from doubt, however, and I have been unable to find any decision of our court made on a similar statement of facts. The justice had made his decision and had entered he same in his docket and some hours later he changed his ruling and attempted to send the case to another magistrate. It seems to me that this can be construed as a second removal, on account of the prejudice of the magistrate to whom the case was first ordered to be sent. But, while the question is not entirely free from doubt, I think you were justified in dismissing the action and commencing over again, for, in important cases, it is always well to remove all doubtful questions from the case.

Very truly yours,

F. L. GILBERT,
Attorney General.

Bastardy.—Bondsmen not liable for money judgment after accused has served jail sentence.

December 31st, 1907.

P. L. LINCOLN, *District Attorney,*
Richland Center, Wisconsin.

DEAR SIR— Your letter of the 24th inst. has been received. You have asked my interpretation of the clause “and to abide

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the order of the court thereon," which occurs in section 1533, of the Wisconsin Statutes.

This section relates to bail given in bastardy actions and provides in effect that the accused may give a reconizance for his, appearance at the next term of the circuit court. I am of the opinion that the effect of his provision is similar to other provisions found in our statutes relating to bail for appearance in court. I do not think that the words quoted are broad enough and strong enough to hold the bondsmen to pay a money judgment after the accused has served a jail sentence. I think that, when the accused is brought into court and has received sentence, he has abided the order of the court so as to relieve his bondsmen.

You call my attention to decisions referred to in "Words and Phrases" in the discussion of the meaning of the words "abide by." All of the cases there referred to relate to arbitration agreements and are not applicable to the case in hand. In the other case—that of *Hewins v. Currier*, 62 Maine 263, the order of the court was to pay a judgment or surrender the body of judgment debtor, and the court held that, when the body was surrendered, the bail was released.

I have made a somewhat limited search of the books for decisions and have been unable to find any that hold bondsmen liable for a money judgement in a case similar to the one stated by you.

Yours very truly,

F. L. GILBERT,
Attorney General.

Minors.—Y. M. C. Associations may lawfully permit minor members to play pool and billiards.

VICTOR T. PIERRELEE,
District Attorney,

January 13th, 1908.

Ashland, Wisconsin.

DEAR SIR—Your letter of the 10th inst. has been received. You state that in the city of Ashland the Young Men's Christian Association, a duly organized corporation, has a club house, gymnasium, pool and billiard tables and a bowling alley; that

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many of its members are minors; that, to become a member, it is necessary to pay a fee for one year's membership; that members of the association who desire to play pool and billiards or to bowl are required to purchase a ticket, which ticket is punched when a game is played. You ask whether it is a violation of section 4575, W. S., for such minor members of the association to play pool and billiards and to bowl.

Section 4575, is as follows:

“Any owner or keeper of any billiard table, pool table, pigeon-hole table or bowling alley kept for gain, or any agent or servant of such owner or keeper in charge thereof, who shall allow or in any manner permit any minor to play any game thereon shall be punished by imprisonment in the county jail not more than ten days or by fine not exceeding twenty-five dollars.”

The question here is, are the pool tables, billiard tables and bowling alleys of the Y. M. C. A. kept for gain? This is a question more of fact than of law. Y. M. C. Associations are organized under our statutes, which provide for non-gainful corporations. Their articles of organization state that they are not organized for the purpose of making money and that no dividend shall ever be declared to stockholders. This, of course, would not be conclusive. I do not think that the mere fact that a ticket is purchased, which entitles the member of the association to play games brings the act within the statute. If the tables and bowling alleys are in fact not kept for gain, there is no violation of the law. Yours very truly,

F. L. GILBERT,
Attorney General.

Criminal Law—Construction of Statute.—Chapter 290, laws of 1907, does not repeal, by implication, sec. 4382, Stat. 1898.

MR. E. V. WERNER,

Feb. 19, 1908.

District Attorney, Shawano County,
Shawano, Wisconsin.

DEAR SIR—Yours of Feb. 15th was duly received. You inquire whether chapter 296, laws of 1907, repeals section 4382, of the statutes of 1898 by implication.

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Said chapter 296, amends section 4580, to provide as follows:

“Any man who commits fornication with a sane single female over the age of fourteen years, each of them shall be punished by imprisonment in the county jail not more than six months or by fine not exceeding one hundred dollars. Any man who commits fornication with a sane female of previous chaste character under the age of fourteen years shall be punished by imprisonment in the state prison not more than four years or by fine not exceeding five hundred dollars, or by both fine and imprisonment.”

Said section 4382, provides as follows:

“Any person who shall unlawfully and carnally know and abuse any female under the age of fourteen years shall be punished by imprisonment in the state prison not more than thirty-five years nor less than five years.”

You will notice that section 4582, before the amendment by said chapter 296, was practically the same as it is today so far as it would cover the same matter contained in section 4382, I am of the opinion that there is no repeal of section 4382. The offense under section 4382, is rape on a female under fourteen years of age, while the offense under section 4582, is fornication.

Very truly yours,

F. L. GILBERT,
Attorney General.

Criminal Law.—Arrest and examination of offenders before court commissioners.

MR. GEO. B. NELSON,

February 20, 1908.

District Attorney,

Stevens Point, Wis.

DEAR SIR—I am in receipt of yours of the 18th in which you ask me to write you respecting the particular statute or statutes which authorize proceedings for prosecuting violations of the laws relating to the sale of intoxicating liquors to be brought before a circuit court commissioner.

Replying, I submit the following,—circuit court commissioners are constitutional officers and may be vested with such judicial powers as the legislature shall prescribe. Section 23 of article 7, of the state constitution. Sec. 4775, of the Stat-

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ues, of 1898, authorizes court commissioners together with other officers to issue warrants for the apprehension of persons charged with offenses and the same proceedings would be had before them as would be had before any other officer authorized to issue warrants except that as commissioners are not authorized to try offenses they would return the papers to the clerk of the circuit court in the same manner as would be done upon the examination before a justice of the peace for an offense which he was not authorized to try.

In the case of *Faust v. State*, 45 Wis. 273, our supreme court has specifically held that court commissioners may issue warrants and hold examination of offenders charged with the violation of the laws relating to the sale of intoxicating liquors and this decision has been sustained by a number of subsequent decisions in this state, see particularly case of *state v. Grunke*, 88 Wis. 159, 162, and the practice of making complaints before a circuit court commissioner and holding examinations before him has been followed in a number of cases at different points in the state and for various offenses and I commend it particularly in cases of violations of the laws relating to the sale of intoxicating liquors and violations of the laws relating to fish and game, in order to get the trials into the circuit court and avoid disagreeable squabbles in justice court where the court has no authority to instruct the jury as to the law. I find the case of *Faust v. State*, as cited in the following subsequent Wisconsin decisions, to which your attention is called:

Noyes v. State, 46 Wis. 250, 252,

State v. Walker, 71 Wis. 672, 674,

Two Rivers Mfg. Co. v. Beyer, 74 Wis. 210, 223.

Langstoff v. State, 120 Wis. 346, 348.

You will note that it was held in the *Faust* case that in prosecutions so commenced in the circuit court costs cannot be imposed on the defendant and perhaps that is the reason why this proceeding has not been resorted to more than it has, but I think the advantages to be obtained by commencing certain actions before a commissioner more than make up for the inability to secure costs.

Very truly yours,

F. L. GILBERT,

Attorney General.

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Note.—Some acts creating county municipal courts divest court commissioners of the power of holding examinations of persons charged with crime. In counties in which such courts have been created careful examination of such act should be made before an examination is held before a court commissioner.

District Attorneys.—Duty to prosecute when evidence submitted, if true, is conclusion of guilt. Complaints, whom to be made by. District attorney may make such but it is preferable to have complaint made by others. Counties: Offenses committed near county line may be prosecuted in either county.

MR. E. W. CROSBY,

Feb. 24, 1908.

District Attorney,

Neillsville, Wisconsin.

DEAR SIR—I am in receipt of your letter of the 20th in respect to the alleged malfeasance of a city clerk of Colby and have noted your several inquiries and in reply thereto I submit the following.

You first inquire whether upon receipt of a letter such as was sent you by the pro tem city clerk of Colby, which letter was to the effect that B had written the mayor's name on orders, had raised bills which had been presented for filing in his office and had presented fictitious bills to the city, it is the duty of the district attorney to look up some one to make a complaint, should he make a complaint himself or should he refrain from taking any steps until formal complaint has been made by someone interested.

In reply to this I will say that as to whether a district attorney should make complaint or whether it should be made by some other person, is a matter which he should determine as shall appear best to him in the exercise of his discretion.

Generally speaking, it would be preferable in such cases that the complaint should be made by some other person than the district attorney; someone fully acquainted with the facts or affected in some manner by the offenses committed, yet I would not say that such practice should be followed in all cases. If that were done it might, in some instances, permit

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the escape of persons guilty of serious offenses and there is no doubt but that a district attorney may make a complaint as well as other citizens. When the facts presented to him, if true, would conclusively establish the guilt of a suspected person, it would probably be his duty to make a complaint if no one else would do so.

In the case you speak of, the matter has been laid before you in a way which you can hardly ignore, yet I think if I were in your place I would visit Colby, confer with the officials, fully inform myself of the facts, determine whether the facts you could prove would establish the offense and if it appears to you that an offense has been committed I would ask the officers of the city or some person there to make a complaint. If they refuse to do so, and you being satisfied that an offense has been committed and that you can prove it, I think it would be your duty to make complaint yourself.

You also inquire as to whether it is your duty as district attorney of Clark county to prosecute the case or if it is the duty of the district attorney of Marathon county, the fact being that the defendant is a resident of Marathon county. Replying to this, I will say that I understand that the city of Colby is situated upon the line between Marathon and Clark counties, the county line between the two counties dividing the city. Generally speaking an offense should be prosecuted in the county in which it is committed, if that can be ascertained, but section 4618, of the Statutes of 1898, provides that offenses committed on the boundary lines of two counties or within one hundred rods of the dividing line between them may be alleged in the indictment or information to have been committed in either of them and may be prosecuted or punished in either county, and the court of either such county whose process shall have first been served upon the defendant shall have priority of jurisdiction. This statute has been held to be constitutional.

State v. Stewart, 60 Wis. 587.

Hence I conclude that the offense may be prosecuted in either county. It could probably be no more your duty to prosecute the case than the duty of the district attorney of Marathon county, except that you have been officially notified thereof,

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and if such notice were not given to the district attorney of Marathon county, the duty to prosecute would probably devolve upon you.

Very truly yours,
F. L. GILBERT,
Attorney General.

Indeterminate Sentence.—Statute (4944j) does not affect laws relating to pardon and parole.

April 4, 1908.

C. W. BOWMAN,

Superintendent Wisconsin State Reformatory,
Green Bay, Wisconsin.

DEAR SIR—Your letter of the 2nd inst. has been received. You say that a sentence to the Wisconsin State Reformatory in the year 1905, reads as follows:

“You are sentenced to the Wisconsin State Reformatory for a general or indeterminate term of not less than two years and not more than five years.”

You have asked for my opinion as to the legal force and effect and meaning of the words “not less than two years.”

The words of the sentence imply that the convicted person shall serve a term in the reformatory, which shall not be less than two years nor more than five years. I do not think that the words “not less than two years” contravene or annul the provisions of our statute relating to pardons and paroles. The state of Illinois has a system of indeterminate sentences similar to ours. The Illinois statute reads in part as follows:

“The term of such imprisonment shall not be less than one year, nor shall it exceed the maximum term provided by law for the crime of which the prisoner was convicted.”

The supreme court of Illinois, in interpreting this statute in the case of *Featherstone v. People*, vol. 194, p. 332, said:

“It is, it seems to us, apparent from the reading of this section as enacted and amended by the various acts referred to, that these parole acts were not intended to fix the punishment for crime as that term is commonly understood, but seem to direct the manner of imposing the sentence by the

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court, because the reference is to the punishment or term provided by law, clearly implying that the legislature had already defined crimes and fixed their punishment, and that that punishment might be changed by the legislature after the passage of the parole acts without in any manner affecting the operation of such acts."

I am of the opinion that the words "not less than two years" have no different legal effect so far as the operation of the pardon and parole laws of this state are concerned than the words *for the term of two years*.

Yours very truly,

F. L. GILBERT,
Attorney General.

Prohibited Advertisement.—A certain newspaper advertisement is in violation of sec. 4590n, prohibiting advertisements for the curing of venereal diseases, etc.

April 7, 1908.

MR. CHAS. A. KADING,
District Attorney,

Watertown, Wisconsin.

DEAR SIR—Yours of April 4th, with a copy of a newspaper advertisement enclosed therein, was received. You inquire whether or not the publication of the advertisement in question is prohibited and against the law by reason of section 4590n, on page 644, of the laws of 1907.

In answer to your inquiry I will say that the advertisement in question was apparently drawn up with the purpose and intent to technically evade the provisions of the said section 4590n. Said section provides:

"Any person who shall advertise in any manner
in any newspaper the treatment and curing of
venereal diseases, the restoration of "lost manhood," or who
shall advertise in any manner that he is a specialist in dis-
eases of the sexual organs or diseases caused by sexual
weakness, self abuse or excessive sexual indulgence or in
any disease of a like nature or produced by like causes, or
who shall advertise in like manner any medicine, drug, com-

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pound or any means whatever whereby sexual and venereal diseases of men and women may be cured or relieved or abortion or miscarriage produced, and the owner, publisher or manager of any newspaper who shall publish any such advertisement or permit or allow any such advertisement to be inserted and published in any newspaper owned or controlled by him or in which he has an interest, shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not less than twenty-five nor more than one hundred dollars."

The advertisement is headed "New Life" in large type; begins with "Be a Man" in large type and proceeds, "Every inch a man as nature intended you to be." "Nervita tablets will quickly restore your health and strength. The only Reliable Medicine for lost power, shrunken organs, and all evil results of youthful indiscretion, etc." The advertisement is to send Nervita tablets on receipt of \$1.00 for one box, or six boxes for \$5.00. A similar advertisement follows for Nervita Pills for men and women.

I am of the opinion that the said advertisement is a violation not only of the spirit of the law cited by you and above quoted but that it is also in violation of the letter of the law. It is very apparent from the wording of the advertisement that the same is to apply to the restoration of the sexual organs. It speaks of "shrunken organs" and of "evil results of youthful indiscretion" in connection with restoring new life and being a man and therefore is an advertisement for the restoration of "lost manhood," and the treatment or curing of venereal diseases. I am informed that the tablets or pills in question are advertised in newspapers published in other states expressly for the restoration of "lost manhood" and for the curing of venereal diseases by the same company. This could undoubtedly be shown at the trial to prove the real purpose and intent of the advertisement.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Criminal Law—Seduction—Minority.—Neither the refusal of parent or guardian to consent to marriage in case of seduction, nor the fact that the party charged with the offense is willing to marry but is prevented from so doing by the refusal of parent to consent, are obstacles to his prosecution for that offense.

April 10, 1908.

MR. H. J. MORTENSON,
District Attorney,

New Lisbon, Wisconsin.

DEAR SIR—Yours of April 8th is received. You state that a warrant was issued against an unmarried man nineteen years of age for seduction under section 4581, Statutes of 1898, and that the girl he seduced is eighteen and is pregnant. That she submitted, under promise of marriage and that she also claims that he was willing to marry her but his mother refused to give her consent. That subsequently and the day before the warrant was issued he left the state and she has called upon you to procure a requisition. You inquire whether he can be prosecuted for seduction, he being under age unable to marry the girl because his mother withholds her consent.

In answer to your inquiry I will say that the provisions of section 4581, under which the warrant in question was issued, provides as follows:

“Any unmarried man who, under promise of marriage, or any married man who shall seduce and have illicit connection with any unmarried female of previous chaste character, shall be punished by imprisonment in the state prison not more than five years nor less than one year or by imprisonment in the county jail not more than one year; but no conviction shall be had for such offense on the testimony of the female seduced, unsupported by other evidence, nor unless the indictment or information for the same shall be found or presented within two years after the commission of the offense; provided, that the subsequent intermarriage of the parties may be pleaded in bar of a conviction.”

You do not say in your letter that the woman in question claims to have been of previous chaste character, but by your reference to the above section I assume that to be the fact.

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You will notice that the only provision as to subsequent intermarriage in this section is that the same may be pleaded in bar of a conviction. The crime was complete at the time of intercourse and the intermarriage is simply a plea in bar. It cannot be successfully contended that the man in question could not commit this crime by reason of the fact that he was a minor and that the refusal of consent to marriage by his mother can be treated as a plea in bar to escape the punishment for his crime. He had reached the age of consent for marriage under section 2329, Statutes 1898, as far as he was personally concerned. If at the time of the seduction he had not attained the full age of eighteen years, it may be argued that his promise of marriage was void for that reason, but I do not understand that such are the facts. Courts have sustained this law of seduction even though the defendant was at the time a married man, and this fact was known to the woman who claimed to have been seduced by him.

25 Amer. & Eng. Ency. of Law, 2nd Ed. page 192,
and cases cited under note 4.

Under your statement of facts I am of the opinion that he can be prosecuted for seduction under the above section and that a requisition can be issued for him.

Very truly yours,

F. L. GILBERT,
Attorney General.

Dairy and Food Commissioner. Prosecute.—It is made the duty of the commissioner to prosecute, but he is not the only one who may do so. The word "prosecute" is used in the sense of enforcing the law.

HON. J. Q. EMERY,

Dairy & Food Commissioner,

May 29, 1908.

DEAR SIR—I am in receipt of your letter of the 28th in which you refer to the provisions of sections 1410, 1410a, 1410b, of the Statutes of 1898, and chapter 144, of the laws of 1903, chapter 390, of the laws of 1905, and chapter 386, of the laws of 1907, and in which you inquire whether the dairy & food

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commissioner must personally prosecute parties charged with the violation of the provisions of these statutes, particularly with the violation of chapter 377, of the laws of 1901, as amended, or whether such prosecutions may be made by one of your assistants or inspectors.

Section 8, of chapter 377, of the laws of 1901, provides that the director of the Wisconsin agricultural experiment station shall report violations of that act to the dairy & food commissioner and "said commissioner shall prosecute the party or parties thus reported." The said chapter 377, provides that persons who sell adulterated feeding stuffs without plainly marking the package containing the same shall be fined not less than twenty-five, nor more than one hundred, dollars for each offense. Said statute clearly makes it a duty of the dairy & food commissioner to prosecute persons violating said act, chapter 377, of the laws of 1901, but I do not consider it solely the duty of the dairy & food commissioner to make complaints or prosecute for such offenses, nor that he must personally do so in all cases, nor that a prosecution could not be maintained unless he made the complaint. Violations of the act are punished by fine, are prosecuted in the name of the state and prosecutions may be instituted, that is, complaints made by any one desiring to see that the law is enforced, so complaints may be made by yourself, by any of your assistants or other persons who wish to have the law enforced.

As I understand the word "prosecute" as used in this section, it is used in the sense of enforcing the law. The actual work of prosecuting is attended to by the several district attorneys and by the assistant attorney or counsel whom you are authorized to employ. I do not think you are required personally to make all complaints.

I trust this answers your inquiry.

Very truly yours,

F. L. GILBERT,

Attorney General.

Official Opinions—Education.

OPINIONS RELATING TO EDUCATION.

Board of Pharmacy.—No power to prescribe rules requiring educational qualifications.

July 5, 1906.

H. B. ALLEN,

*Member State Board of Pharmacy,
Richland Center, Wis.*

DEAR SIR—I am in receipt of yours of the 2nd inst., in which you inclose me copy of what you term prerequisite resolutions relating to apprentices now employed in drug stores in this state, and you ask me whether the board has the power to prescribe and enforce a rule requiring an educational qualification prior to coming before the board for examination.

The only part of the resolution which appears to me to be objectionable reads as follows:

“Proprietors and managers of drug stores should have all future apprentices furnish statement from principals of high schools or the equivalent showing the completion of a satisfactory one year’s course. The certificate from the high schools must accompany all applications for examination of those engaged in the drug business after July first, 1905.”

You understand, of course, that any rule made by the state board of pharmacy not based upon a power given by the legislature is void. I have examined the statutes relative to the power of the board to make rules and regulations, and I find nothing which gives the board a right to prescribe educational qualifications as a prerequisite to the right of any person of lawful age to take the examination and be registered as a pharmacist. Indeed, I find nothing in the statutes referring to apprentices at all. The statute provides for the registration of

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pharmacists and assistant pharmacists. There is no provision requiring, in terms, educational qualifications for either position. Under sec. 1409d, Wis. Stats. 1898, as amended by chap. 340, laws of 1901, certificates of registration are to be issued to such persons of twenty-one years of age or over as shall pass a satisfactory examination under the board of pharmacy and comply with the provisions of the chapter. Of course the board would not register a person who did not possess certain educational qualifications, as, without them, he could not pass the examination; but the board has no power to prescribe a rule by which a person applying to be registered shall have received an education in a high school, nor has it the power to require a certificate from a high school. The same is true with the statute requiring the registration of assistant pharmacists: there is no educational requirement prescribed by the statute regulating the matter. See sec. 1409e, Wis. Stats., 1898. There is absolutely no provision of the statute regulating what you term apprentices, and I am unable to see by what right or authority the board undertakes to do so. A rule of the state dental board prohibiting a dental college from allowing a student therein to make up for deficiency in educational qualifications during the first year of his course as a student therein was held to be void in the recent case of *State v. Chittenden*, 107 N. W. R., p. 500. The statute, however, regulating the business of dentistry gives the state dental board the right to prescribe a certain educational qualification. This power is wanting in the statutes regulating the practice of pharmacy. My opinion is that the rule quoted is void.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Transfer of Normal School Fund.—Transfer of money to, when to be made.

HON. JAMES A. FREAR,
Secretary of State.

February 19, 1907.

DEAR SIR—You state that you have been instructed to transfer the sum of one hundred thousand dollars appropriated by section 2, chapter 175, laws of 1905, from the general fund to

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the normal school fund. You also state that the provision contained in section 3 of the act, that the governor shall approve of plans, etc., has been complied with, that the practice heretofore in your department has been to transfer the fund only when specific calls were made. You ask for my opinion as to the time when such actual transfer of the fund shall be made.

The law to which you refer appropriates from the general fund of the state to the normal school fund, the sum of one hundred thousand dollars which, together with a sum heretofore appropriated, shall be used for the erection of a state normal school building at Platteville.

The law provides that one-half of the sum appropriated shall be available at the time of the passage of the act and one-half be paid out of the general fund in 1906. The act provides that the money shall be expended in such manner and at such times as in the judgment of the board of regents of normal schools shall seem best.

A portion of this money was made available in 1905 and another portion in 1906; but there was, of course, no violation of the law in not transferring the money from the general fund to the normal school fund. This money, appropriated for the purpose of building a normal school at Platteville, is now all available and may properly be transferred by you to the normal school fund.

The language of the law being directory, I think it is properly within the discretion of the secretary of state to transfer the money at the times stated in the act or to wait until a request for such transfer is made. Such request having been made of you, I believe that it is your duty to transfer the money to the normal school fund.

Yours truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Education.

Transfer of Normal School Fund.—Question of transfer from general fund to normal school fund in case of the destruction by fire of a normal school building.

HON. JAS. A. FREAR,
Secretary of State,
Madison, Wis.

Feb. 21, 1907.

DEAR SIR—I am in receipt of your communication of February 18th in which you enclose a letter from the Honorable William Kittle, secretary of the board of regents of normal schools, addressed to you.

Mr. Kittle desires to know whether in case of the loss by fire or tornado of one of the normal schools the amount of the insurance would be promptly paid over to the normal school fund income.

He inquires of you whether you would, in case of loss by fire and the "state insurance fund" being insufficient to meet such loss, transfer from the general fund of the state to the normal school fund, sufficient money to make up the deficiency.

You request my opinion on the matter presented by Mr. Kittle and you inquire whether the secretary of state would be authorized to draw upon the general fund according to the commissioner's laws where the insurance fund is depleted and if so, to what extent.

In answer to your inquiry will say that chap. 68, of the laws of 1903, provides for state insurance on public buildings and a fire insurance fund is created.

Sec. 3 of said chap. 68 provides as follows:

"In case any buildings or property of the state shall be damaged by fire or tornado the commissioner of insurance shall within thirty days ascertain and fix the amount of such damage and forthwith file with the state treasurer a statement of the same. The amount of loss when fixed shall by the state treasurer be debited to the "state insurance fund" and credited to the proper fund of the officer, board of control, board of trustees or other agents, in whose control said buildings or property belongs, to be used by said officer, board or agent, for the rebuilding or restoring of the property damaged and to be disbursed by the state treasurer in such manner as other state funds for the use of said officer, board or agent are paid out, and if at the time of any

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such award of loss or damage by the commissioner of insurance there shall not be in the "state insurance fund" an amount equal to such award, the full amount of the award shall, notwithstanding this fact, be promptly paid by the state treasurer out of any moneys in his hands in the manner above provided."

Under this provision of the statute, in case of loss by fire or tornado of a normal school, the commissioner of insurance would within thirty days ascertain and fix the amount of such damage and forthwith file with the state treasurer a statement of such amount. If the amount of such damage would be less than the amount of money in the "state insurance fund" the money would be transferred from said fund to the normal school fund income to be used by the regents of the normal schools for the rebuilding and restoring of the property damaged and destroyed. In case the "state insurance fund" should be less than the amount of the damage, the treasurer would pay the balance out of any moneys in his hands, or in other words, out of the general fund. The money which the state treasurer could pay out for this purpose would, of course, be limited to the amount of money in the general fund at such time. Unless there is money in the general fund to meet the amount of damage, the amount of money for the restoring of said building, will not be available at the time of such loss.

You would therefore be authorized to draw upon the general fund to the extent of the amount of such fund in the state treasury.

Very truly yours,

F. L. GILBERT,
Attorney General.

County Schools of Agriculture.—Established under the provision of chap. 288, laws 1901, as amended by chap. 143, laws of 1903, may receive aid from the state even if part of instruction is given by instructors from another institution if the scope and character of its work are approved by the state superintendent.

HONORABLE C. P. CARY, March 5th, 1907
Superintendent of Public Instruction,
Madison, Wisconsin.

DEAR SIR—Replying to the inquiry submitted to you by Mr.
21—Att. G.

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Overton, county superintendent of schools of Winnebago County, and by you submitted to me, I will say:

It appears by Mr. Overton's letter that Winnebago County is about to establish a county school of agriculture and domestic economy, under the provisions of chapter 288 of the laws of 1901, as amended by chapter 143, of the laws of 1903. In his letter to you Mr. Overton says:

“Omro offers us a wooden building 32 by 48 feet, two stories high, which they will move onto a three-acre tract adjoining the Webster manual training school. They further propose to take the agricultural students in and give them instruction in manual training and domestic science in the Webster building for a sum not exceeding one-half of the cost of maintaining the two departments in that school and never to exceed fifteen hundred dollars per year. They have other minor offers in the way of a further land bonus, etc.

“The vital question is, Can a county legally establish a school of agriculture and hope to get state aid if they run the school in connection with another school system where the head of the agricultural school does not have complete and full authority over both of the other departments?”

Section 10, of chapter 288, laws of 1901, as amended by chapter 143, laws of 1903, provides in part as follows:

“Any school established under the provisions of this act whose courses of study and qualifications of whose teachers have been approved by the state superintendent and dean of the college of agriculture may, upon application, be placed upon an approved list of county schools of agriculture and domestic economy. *A school once entered upon such list may remain listed and be entitled to state aid so long as the manner as to meet the approval of the state superintendent;* provided, that he shall not place upon said list more than four schools.”

As I understand this proposition from Mr. Overton's letter, as made by Omro, it amounts to this: that the Webster school, for a certain named or ascertainable consideration, will furnish instruction in certain lines to the students in the school of agriculture and domestic economy proposed to be established in Winnebago county, if located on a proposed site near the Webster school.

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If this arrangement were carried out, it would amount to this: that the school of agriculture and domestic science, instead of hiring individual instructors in certain lines, would procure their services from the Webster school. I do not see that, to make this arrangement, it would be necessary for the management of the school of agriculture and domestic science to have complete control or authority over the Webster school. Supposing the said school of agriculture should hire instructors from some other college to give instruction in the courses of study proposed to be established: such arrangement would be entirely legal, and it would not be necessary, in order to carry such arrangement out, that the school of agriculture should have control of the college that furnishes the instruction, nor would the conditions be changed if, for the sake of economy, students in the school of agriculture and domestic science received a part of their instruction in another college than the school of agriculture if the latter were maintained as a separate entity.

Of course it is necessary, under the provision of the statute above cited, that the courses of study and qualifications of teachers shall be approved by the state superintendent and, I am of the opinion that a school so established whose students receive a part of their instruction from another college is entitled to state aid so long as the scope and character of its work are maintained in such a manner as to meet the approval of the state superintendent, as provided in the statute above quoted.

Trusting that what I have said answers your inquiry, I am
Very truly yours,

F. L. GILBERT,
Attorney General.

School Commissioners.— May be chosen by electors.

HONORABLE W. R. TURNER,
Assembly Chamber,
Madison, Wisconsin.

March 19th, 1907.

DEAR SIR—You have asked me for my opinion as to whether a board of school commissioners may be chosen by the electors at the coming election.

In reply to this question I will state that section 925—25, as amended by chapter 60, laws of 1901, provides that,

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“In cities of the fourth class the clerk and any and all other officers in addition to those herein before specified may be elected by the electors at the same time and in the same manner as other officers are elected, upon a petition asking therefor being filed in the office of the city clerk fifteen days prior to any regular municipal election, signed by a majority of the electors of such city who voted at the last general election then next preceeding as appears from the poll list.”

In section 925—25 the officers of cities of the second, third and fourth classes are named and among them is “a board of school commissioners.”

Construing these two sections together, it seems to me that a board of school commissioners in a city of the second, third or fourth class may be chosen by the electors when a petition has been filed as provided in these sections.

Yours very truly,

F. L. GILBERT,
Attorney General.

County Training Schools.—Member of board may resign and be elected principal of such schools.

MR. L. W. WOOD,

March 26, 1907.

State Rural School Inspector,
Madison Wisconsin.

DEAR SIR—YOUR letter of the 25th inst., has been received. You have asked me this question:

“If a member of a training school board should resign his position as a member of such board would it, in the absence of any specific law to the contrary be legal for a training school board to elect such member as a teacher in the training school before the expiration of the term for which said member was elected as a member of said training school board.”

There is no statute in this state making such election as you speak of illegal. There are some analogous cases in our state in which members of bodies which have the power to elect public officers may not resign and be chosen to such positions but

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the statutes are not broad enough to cover the case in hand. It appears to be against public policy for members of such bodies to use their positions to gain for themselves an election such as you describe but our statutes do not fit this case.

I am therefore of the opinion that under our laws a member of a county training school board may resign his position as a member of such board and be legally elected superintendent or teacher in the training school.

Very truly yours,

F. L. GILBERT,
Attorney General.

State Public School.—Abandoned children of parents residing in another county may be committed to the state public school by the county judge.

HON. STATE BOARD OF CONTROL,
Madison, Wis.

April 2, 1907.

GENTLEMEN—YOUR communication of the 1st inst., enclosing a letter from Judge Conway of Grand Rapids has been received. The judge asks whether or not he has authority to commit dependent children found in his county whose parents reside in other counties. You say in your letter that there is an institution located at Babcock in Wood county in which there are twelve or fifteen very young children that should be committed to the state school.

The statute relating to the commitment of children does not seem to be specific; however, I am of the opinion that children whose parents are unknown or who have been abandoned may be committed to the state public school at Sparta. Sec. 573f Wis. Stats. of 1898, provides for the examination of children before commitment and these provisions seem clearly to indicate that it was the intention of the legislature that children who had been abandoned by their parents or who were otherwise abandoned or neglected should be committed to the state school. There are other provisions of law relating to the abandonment of children by their parents and it is somewhat in the discretion of local authorities as to what course shall be taken.

Yours truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Education.

Education—Sectarian Instruction.—The offering of prayer at high school graduation exercises is not sectarian instruction.

June 1st, 1907.

HONORABLE C. P. CARY,
State Superintendent of Public Instruction,
 Madison, Wisconsin.

DEAR SIR—Your letter of the 1st instant has been received. You state that, in one of the cities of this state, the active work of the free high school closes on Friday, June 7th, with commencement, or graduation, exercises as usually given on such occasions. You state that these exercises will be held in the opera house, and that the program for the occasion announces that they will be opened with prayer by a local church pastor. You state that a citizen of the school district objects to the prayer being given at that time and threatens to secure an injunction to prevent it, and ask for my opinion as to whether or not such an injunction would be granted.

In reply I will say that I believe there is no statute of our state relating to this question. The offering of prayer at school exercises is therefore not illegal, unless it violates some constitutional provision. Section 18 of article 1 of the state constitution provides as follows:

“The right of every man to worship almighty God according to the dictates of his own conscience shall never be infringed; nor shall any man be compelled to attend, erect or support any place of worship, or to maintain any ministry, against his consent; nor shall any control of, or interference with, the rights of conscience be permitted, or any preference be given by law to any religious establishment or modes of worship; nor shall any money be drawn from the treasury for the benefit of religious societies, or religious or theological seminaries.”

I do not think that, by the strictest construction of this section, the place in which these graduation exercises take place could, because of the offering of prayer, be called a place of worship. I am therefore of the opinion that the proposed program would not violate this section of the constitution.

Section 3 of article X of the Wisconsin constitution is as follows:

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“The legislature shall provide by law for the establishment of district schools, which shall be as nearly uniform as practicable, and such schools shall be free and without charge for tuition to all children between the ages of four and twenty years; and no sectarian instruction shall be allowed therein.”

In the case of *State ex rel. Weiss et al. v. School Board of Edgerton*, 76 Wis. 177, our supreme court has discussed at great length the question as to what constitutes sectarian instruction. The court held in this case that the reading of the Bible in the public schools, though accompanied by no comment, has a tendency to inculcate sectarian ideas and is sectarian instruction and therefore a violation of the constitution. The court held that the Christian religion is a sect and that therefore the teaching of the doctrines of the Christian church in the public schools is prohibited by the constitutional provision.

I can readily conceive a prayer which might be offered at such an exercise which would tend to inculcate sectarian doctrines, and I can as readily conceive a prayer being offered which would have no such tendency.

In the case cited, the court said:

“The term ‘sectarian instruction’ in the constitution manifestly refers exclusively to instruction in religious doctrines, and the prohibition is only aimed at such instruction as is sectarian; that is to say, instruction in religious doctrines which are believed by some religious sects and rejected by others. Hence, to teach the existence of a supreme being, of infinite wisdom, power and goodness, and that it is the highest duty of all men to adore, obey and love him, is not sectarian, because all religious sects so believe and teach. The instruction becomes sectarian when it goes further and inculcates doctrine and dogma concerning which the religious sects are in conflict.”

A prayer such as is ordinarily given on an occasion like this and which would be suitable to such exercises would leave no impress upon the minds of the listeners other than that the existence of a supreme being had been recognized. Such being the case, it would not constitute sectarian instruction according to the decision just cited.

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I am therefore of the opinion that, if a petition for an injunction were presented to the circuit court, such petition simply stating that the offering of prayer was proposed to be given at public school graduation exercises, and stating no facts not given in your letter, the injunction would be denied.

Yours truly,

F. L. GILBERT,
Attorney General.

Superintendent of Public Instruction.—Act conferring upon him final determination of certain facts in respect to compliance of rural schools with provisions of bill does not confer judicial power and is not unconstitutional.

June 21st, 1907.

HONORABLE J. A. HAZELWOOD,
Senate Chamber.

DEAR SIR—You have submitted senate bill No. 150, relating to the betterment of rural schools and making an appropriation therefor, and have requested my opinion as to whether the same in any particular violates any of the provisions of the state constitution, section 2, article VII, by conferring judicial power upon the state superintendent.

The only portion of the bill that appears to be in any manner open to that objection is section 560i, which reads as follows:

“The state superintendent shall inform the county and district superintendents as to what shall be considered needful apparatus and proper equipment and an improved system of ventilation for rural schools; and in case of disagreement between the school district and the county or district superintendents as to whether a school has the proper equipment, his judgment shall be final.”

I have given the provisions of this section careful consideration and have arrived at the conclusion that this section does not confer upon the state superintendent judicial powers or any authority but such as he may exercise as a proper function of his office. It has been held that some of the acts of the state superintendent, as in determining questions as to the division

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of school districts, is an appropriate function of the office of state superintendent; but the court held that such power so conferred was only *quasi*-judicial, and that the exercise of such power was especially within the proper functions of his office.

Moreland v. Whitford, 54 Wis. 150, 154.

The determining of whether a school district has conformed to the provisions of the bill in question, in furnishing needful apparatus, proper equipment and an improved system of ventilation for rural schools, is in my opinion of less importance than the determining of the boundaries of school districts and, if the latter question is within the authority of the state superintendent and does not conflict with the state constitution in respect to exercising judicial power, the provisions of this act certainly do not confer any unconstitutional power upon him.

It has been held in other cases that laws authorizing the superintendent to hear and determine appeals in relation to provisions of school districts are not in conflict with the constitution, as the power is only *quasi*-judicial.

Joint School District No. 7 v. Wolfe, 12 Wis. 687.

Clapp v. Preston, 15 Wis. 543.

Lathrop v. Snyder, 17 Wis. 110.

And the decision in the Moreland case, *supra*, has been adhered to in several subsequent decisions of the supreme court.

State ex rel. School District No. 1 of Waukesha v.

Thayer, 74 Wis. 48.

Nehrling v. State ex rel. Thal, 112 Wis. 637, 645.

I therefore conclude that none of the provisions of the said act contravene section 2, article VII, of the state constitution as conferring judicial power upon the state superintendent.

Very respectfully,

F. L. GILBERT,
Attorney General.

Official Opinions—Education.

Indian Schools.—Statute making it compulsory to send children on Indian reservations to the boarding schools does not apply to day schools.

MR. EDGAR A. ALLEN,
Special Indian Agent,
Oneida, Wis.

Aug. 7, 1907.

DEAR SIR—YOURS of August 3rd is received. You say that you have been detailed by the Indian Bureau to take up with Supt. Hart of the Oneida Indian school the advisability of discontinuing boarding school at Oneida and establishing, in lieu thereof, several day schools for the Indians upon various portions of the reservation. You inquire whether the law which makes the attendance at the government boarding schools for Indians compulsory will also apply to the day schools, if established. You say that the tuition in the day schools is free, the government furnishing buildings, teachers and books and that it is also the custom, in many such schools in other reservations, to furnish the pupils with a noon day lunch or dinner, though that might not be a feature of any schools that might be established upon the Oneida reservation.

In answer I will say that section 1 of chapter 330, of the laws of 1905, provides that whenever the government of the United States shall organize or cause to be organized and maintained on any reservation for school purposes within this state:

“Special schools for general educational purposes and the expense of tuition, lodging, food and clothing of the pupils enrolled therein is borne wholly or in part by the United States or the state of Wisconsin,” the attendance at such schools shall be compulsory.

Section 2 makes it the duty of the superintendent of said school to make complaint against the parent or guardian who refuses to comply with the law, and section 3 provides that any parent or guardian who shall fail to comply with the provisions of this law shall be guilty of a misdemeanor and on conviction thereof shall be punished by a fine of not less than \$5.00 or more than \$25.00 or by imprisonment in the county jail not less than five days nor more than thirty days, and for a second conviction shall be punished by both such fine and imprison-

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ment. Section 4 makes it the duty of the district attorney to prosecute such cases.

This is a penal statute and will be strictly construed. The schools to which the attendance is made compulsory are described in said act. They are special schools for general educational purposes and where the expense of tuition, lodging, food and clothing of the pupils is borne wholly or in part by the government. The act can only apply to such schools as come within said description. The day schools established would not furnish lodging, food and clothing to the pupils, which is one of the distinguishing characteristics of the school to which the attendance is made compulsory.

I am of the opinion that the provisions of chapter 330 would not make the attendance compulsory in the day schools described in your letter. In order to make the attendance at such schools compulsory, it would, in my opinion, require additional legislation.

Very truly yours,

F. L. GILBERT,
Attorney General.

Training Schools.—Tax levy for tuition under sec. 11 of chapter 338, laws of 1903, is mandatory.

Aug. 16, 1907.

MR. J. N. TREWEEK,

*District Attorney, Iowa County,
Mineral Point, Wisconsin.*

DEAR SIR—I am in receipt of your favor of the 12th inst., in which you say

“I would like your opinion as to whether section 11 of chapter 338, of the laws of 1903, is mandatory. That is, whether a county is compelled to levy a tax for the purpose of paying tuition of its residents attending the training school in another county.”

Said section provides in substance that if any person not residing in a training school district becomes a student in any training school the board of such school is empowered to charge a tuition fee and if this be done the county board of supervi-

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sors of the county of which such person is a bona fide resident is *authorized and empowered* to provide by tax upon the property of the county, a sum sufficient to provide for the payment of the tuition on account of the residents of said county, who have attended such teachers' training school and the tax so levied is to be collected with other taxes and paid by the county treasurer of said county to the county treasurer of the county in which the training school enrolling such person is situated.

Upon first impression it would appear that said section 11 was permissive only, and not mandatory so far as the levying and collection of a tax is concerned.

But upon examination of the authorities, I am led to the conclusion that the words "empowered and authorized" as used in said section are mandatory. The training schools referred to in chapter 338, laws of 1903, are intended to better equip teachers for our public schools and, therefore, are established for the public good and come under the supervision of the superintendent of public instruction.

"When a statute confers a power upon a corporation to be exercised for the public good, the exercise of the power is imperative; the words *power* and *authority* then mean *duty* and *obligation*."

Anderson's Law Dictionary, p. 795.

Anne Arundel County Commissioner v. Duckett 20 Md. 468.

It was held in the case of *Inhabitants of Veazie v. Inhabitants of China*, 50 Maine, page 518, that the words "authorized and empowered" in a law providing that cities and towns shall be authorized and empowered to provide for the support of the families of any person residing in such cities and towns who may enlist in the army, were mandatory and do not authorize the officers of said cities to inquire how or by whose fault the need for such support may have arisen or that it was to be within the option of such towns and their officers to provide such relief.

It was held in *People v. Erie County Supervisors* (N. Y.), 1 Sheld., page 517, that a statute "authorizing" the board of supervisors at its next annual session to audit and pay as a county charge a certain claim was imperative, and it was the duty of the board to audit and pay such claim.

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It has been held that in an act giving relief against illegal taxation, and declaring that the board of supervisors are "authorized and empowered" on the application of any party aggrieved to determine any claim of assessment, was mandatory, and does not mean that they may hear and determine at their discretion.

People v. Herkimer County Supervisors (N. Y.), 56 Barb. 452.

People v. Otsego County Supervisors, 51 N. Y. 401.

The term "authorized and empowered" as used in an act declaring that a city council "are hereby authorized and empowered to pay a certain sum of money with interest to certain persons is mandatory."

Bowen v. City of Minneapolis, 47 Minn. 115.

A law "authorizing and empowering" the city of Buffalo to audit and adjust the amount of damage done to certain private property by the opening of a street, and that on the appraisal of such damage the city shall raise the same by assessment and pay it over to the owners of the property, is mandatory, and not merely permissive.

People v. Common Council of City of Buffalo, 21 N. Y. Supplement 601.

It is, therefore, my opinion that the words "authorized and empowered" as used in said section 11, is mandatory, in view of the fact that it is for the public good, and is a power conferred upon a county which is a subdivision of the state and a municipal corporation.

Very truly yours,

F. L. GILBERT,
Attorney General.

Apportionment of School Fund.—Rural schools of first and second classes.

Oct. 3, 1907.

HONORABLE C. P. CARY,
State Superintendent,
Madison, Wisconsin.

DEAR SIR—You have asked for my interpretation of chap. 600, laws of 1907. This chapter relates to the apportionment

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of state money to the rural schools. It creates two classes of rural schools, to-wit, schools of the first and second class.

Sec. 560g of the chapter provides that,

“Every school district not composed wholly or in part of an incorporated village or city, nor containing a state graded school, which shall have maintained a school for eight months the previous year, provided a suitable school building and out buildings, needful apparatus, supplementary readers, and installed an adequate system of ventilation, and done efficient work, shall, for the purposes of this act, be deemed to have maintained a rural school of the first class.”

Sec. 560a provides that

“Any district maintaining a rural school of the second class shall be entitled, in addition to the moneys specified for rural schools of the second class, to special state aid to the amount of fifty dollars per year for three years to be paid from the state treasury.”

In apportioning the state money to rural schools the number of rural schools of the first class should first be ascertained. This number should be multiplied by fifty and the resulting sum deducted from the amount to be apportioned. This chapter provides that every school district which shall have maintained a school for eight months the previous year, supplied needful apparatus and text books, and kept the school house and out buildings in proper condition and repair shall, for the purposes of this act, be deemed to have maintained a rural school of the second class. Any district maintaining a rural school of the second class shall be entitled to share in all state and county school money.

Sec. 554a, Wis. Stats. of 1898. as amended, provides for the apportionment of state money to common schools and specifies what conditions shall be complied with in order to share in such apportionment.

Chap. 600, laws of 1907, does not either directly, or by implication, repeal sec. 554a, as amended. There is no conflict between the two acts.

I am therefore of the opinion that so far as the apportionment of state money is concerned the creation of schools of the second class is of no effect. If the schools of the second class

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meet the requirements of sec. 554a, as amended, they will share in the apportionment of the common school fund. So far as the apportionment of school money is concerned chap. 600 does not create rural schools of the third class.

Very truly yours,

F. L. GILBERT,
Attorney General.

Teachers' Institutes.—Fund may not be used to pay county superintendent's personal expenses.

October 17th, 1907.

HONORABLE C. P. CARY,
State Superintendent.

DEAR SIR—You have asked for my interpretation of chapter 476, laws of 1905, as to whether it would be in accordance with the terms of this chapter for a county superintendent to use all or any portion of the fund accruing to his county for the payment of the superintendent's personal expenses while holding or traveling to and from a teachers' institute.

In reply I will say that section 1 of that chapter makes an appropriation from the general fund in the state treasury of nine thousand dollars and provides that it shall be used under the direction of the county superintendent in defraying the necessary expenses of conducting annually one or more teachers' institutes for the instruction of the teachers of his county and in compensation for lectures at such institutes when such lectures are given by other than the conductors or the county superintendent.

Section 2 defines what persons are qualified for instructors and lecturers at such institutes.

I do not think that the chapter can be construed to provide for the payment of personal expenses of county superintendents. Other sections of the statutes provide for salaries and expenses of county superintendents. It seems to have been the intention of the legislature in enacting this chapter to provide for the compensation of institute conductors and lecturers at institutes.

Yours very truly,

F. L. GILBERT,
Attorney General.

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School Districts.—Under chap. 113, laws of 1907.

November 16, 1907.

C. A. HARPER,

Secretary State Board of Health,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your favor of the 5th inst., concerning the interpretation of the term "school district" as found in chap. 113, laws of 1907, in which you submit the following questions:

"What is a school district in towns?"

"What is a school district under the interpretation of this law in incorporated villages which have local government and a school building that draws pupils not only from the village but from a certain surrounding country?"

"What are the division lines of a school district as applied to cities, most particularly so called ward schools?"

"What interpretation should be given this law concerning high schools?"

Replying to the same will say that said chapter provides in substance that in order to prevent the spread of small pox when the disease is present in any school district, or *part thereof*, the local board of health shall prohibit the attendance at school in any such district, or *part thereof*, etc.

A "school district" may be defined as the territory under the jurisdiction of a single school board and though other legal definitions are given, the above in substance covers the entire field of definition.

C., B. & Q. R. R. Co. v. Cass Co., 70 N. W. 955, 51 Neb. 369.

Therefore in order to carry out the plain intent and purpose of said chapter I am of the opinion that the answers to your questions must be as follows:

A school district in towns is the territory under the jurisdiction of a single school board.

The same is also an answer to your second question as the mere fact that a school district may draw pupils from a certain surrounding country outside the district does not alter the district boundary. Should said incorporated village, however, contain more than one school house, the pupils attending each

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such school house being ascertained by definite lines within the village, then for the purpose of the law under consideration any such smaller territory within the school district should be treated as a *part thereof* for the purpose of closing the school.

In answer to your third question will say that ward lines are not necessarily division lines of school districts as the city generally makes up the entire school district but for the purpose of this act and the giving of effect to the words "part thereof" each ward school should be treated as a *part thereof*.

In regard to the enforcement of the law in high schools the high school must be closed but not necessarily the ward schools if there be such in the same high school district.

Trusting this fully answers your inquiry, I remain,

Yours truly,

F. L. GILBERT,

Attorney General.

County Training Schools.—The county superintendent is not a voting member of the training school board.

December 12th, 1907.

THOMAS F. KONOP,

District Attorney,

Kewaunee, Wisconsin.

DEAR SIR—Your letter of the 11th inst. has been received and the question asked by you has had careful consideration. I am of the opinion that Superintendent Cary is correct in his interpretation of the law relating to county training schools for teachers. Section 411—2, Wis. Stats., specifies the manner in which county training school boards shall be organized. This section seems to relate to schools supported by one county with the aid of the state. It clearly makes the county superintendent a voting member of the board. Section 411—7 provides that

"The county boards of two or more adjoining counties may unite in establishing and maintaining a training school for teachers and for the purposes and on the same general plan as provided for in chapter 373, laws of 1901."

The plan provided for in the section referred to makes the
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county superintendent a member of the training school board. I am of the opinion that these sections read together clearly provide that the county superintendent shall be a member of the board, with the same powers and privileges as other members of the board. Section 411—9 makes the county treasurer of the county in which the school is located *ex officio* treasurer of the training school board. This, in my opinion, does not make him a voting member of the board. It simply makes him treasurer. In the case of the county superintendent of the county in which the training school is located the statute makes him a member of the board and also makes him *ex officio* secretary of the board.

Yours very truly,

F. L. GILBERT,

Attorney General.

Board of Regents of Normal Schools.—Has authority to sell the present normal school site in Milwaukee.

December 23, 1907.

MR. WM. KITTLE,

Secretary Board of Regents of Normal Schools,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your favor of the 20th inst. in which you say:

“I have been directed by the board of regents of normal schools to request of you a legal opinion as to the right of the board to sell the normal school building and site at the intersection of 18th and Wells streets in the city of Milwaukee.”

Replying to the same will say that chapter 175, laws of 1905, provides:

“ . . . and such money to be expended in such manner and at such times, with such sums as may be derived from the sale of the present said normal school building at Milwaukee, and the land on which the same is situ-

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ated, which sale is hereby authorized as in the judgment of the board of regents of normal schools shall seem best.”

This provision has not been repealed by any subsequent law and therefore said board has express authority to make a sale of said property.

Very truly yours,

F. L. GILBERT,
Attorney General.

Normal Schools.—Title to site of the normal school grounds in Milwaukee. Fee is in board of normal regents in trust for the state. Deeds, reservation in.

December 26th, 1907.

HONORABLE WILLIAM KITTLE,

Secretary of the Board of Regents of Normal Schools,
Madison, Wisconsin.

DEAR SIR—You have informed me verbally that you desire a further answer to your letter of the 20th instant in respect to the power of your board to sell the normal school site and building at the intersection of 18th and Wells street in the city of Milwaukee, your inquiry being particularly as to whether the board of regents of normal schools has acquired a fee title to said property or whether the title acquired by it will revert and be divested from said board when said property has ceased to be used solely for educational purposes.

In reply I will say that I have not before me the conveyance made to the said board to consult, but I am informed, and I think correctly, that the conveyance of said site made to said board was by the city of Milwaukee, grantor; that the conveyance was in the form of a warranty deed, and that there were no reservations in said conveyance in favor of said grantor and no restrictions whatever put upon the use of said property, unless the words inserted immediately following the name of the grantee should be construed to be such. Those words are: “in trust for the state of Wisconsin for educational purposes solely.” Those words are not used in the granting clause or in the *habendum*. The same words occur in the statute, section 394, statutes of 1898, empowering the said board of regents to purchase, have and hold lands, etc., and I

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am of the opinion that, as used in said instrument, they do not create or reserve any interest in said lands in favor of the grantor, and that it was not the intent of the grantor to make a reservation. These words are used in the statute for the purpose of designating that lands purchased by the board of regents of normal schools are held by the said board in trust for the state and solely for educational purposes, and the fee belongs to the state, but said board is authorized to hold, control, possess and enjoy the same for educational purposes.

But, by the same statute, the board of regents is forbidden to sell any such lands without express authority of the legislature. This authority has been conferred upon the said board by chapter 175 of the laws of 1905. I therefore conclude that the title to said land is held by said board of regents of normal schools in trust for the state of Wisconsin; that the *cestui que trust* is the state of Wisconsin, and that the said board being by said statute authorized to sell the said land, it may do so and by an appropriate instrument of conveyance convey the full fee title thereto.

Yours truly,

F. L. GILBERT,
Attorney General.

Parochial and Sectarian Schools.—Come under ch. 113, laws of 1907.

DR. C. A. HARPER,

Jan. 14, 1908.

Secy. State Board of Health,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your communication of the 13th inst. desiring my opinion concerning the application of chapter 113, laws of 1907, to parochial or sectarian schools.

In reply to the same will say that I have heretofore rendered you an opinion on said law, having in mind only the public schools established and maintained by taxation.

The object, intent and purpose of said law is to prevent the spread of small pox and as said law is not a penal law in the sense that the violation thereof subjects one to imprisonment, fine or penalty, it must be construed liberally in order to carry out its intent and purpose. Without going into a

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lengthy interpretation of similar laws and the reviewing of many cases dealing with laws intended for the preservation of public health and safety, I will say that in my opinion parochial or sectarian schools can reasonably be regarded as within the purview of said chapter. The schools mentioned have more or less definitely established boundaries but in any event the aim of the law is to prevent the spread of small pox when discovered in any school district by prohibiting attendance at that school for a certain period after the appearance of said disease, of any and all pupils and teachers who have not been successfully vaccinated or who fail to show a certificate of recent vaccination. The law being for the protection of children and the public in general, it would be robbed of much of its force and effect if parochial and sectarian schools in cities could not be regarded as coming within its provisions. I do not think that such a supervisory jurisdiction over parochial schools can be regarded as an infringement upon the rights and liberties of the children attending said schools or their parents. While parochial and sectarian schools are not mentioned in said law by name, still the police power is so broad that in cases of necessity and emergency public gatherings of even adults may be prohibited, when public health and safety demand it.

Very truly yours,

F. L. GILBERT,
Attorney General.

Normal Regents.—Vice president of the board does not become president when a vacancy occurs in the office of president, but the duties of the president devolve upon him. Vacancy. How documents should be signed by the vice president.

February 28, 1908.

HONORABLE WILLIAM KITTLE,
Secretary of Board of Regents of Normal Schools,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your letter of this date in which you say:

“President Peacock of the board of regents has been replaced on the board by Hon. Emmet Horan of Eau Claire. By this fact what is the status of the vice president of the board until the annual meeting June 25th?”

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Does he act as president in all respects, appointing committees, certifying the payroll and signing bills, which duties have heretofore been performed by the president, or does he discharge those duties as vice president?"

In reply I submit the following: Section 395 of the statutes of 1898 provides in part as follows:

"Officers of the board shall be a president, vice-president and secretary; they shall severally hold their offices for the term of one year and until their successors are elected and shall perform the duties incident to their several offices and such as are prescribed by the board."

Section 2 of article 2 of the by-laws of the board of regents of normal schools provides:

"In the absence, sickness or disability of the president, the vice-president shall discharge the duties of, and be clothed with all the authority otherwise vested in the president of the board."

By the part of the section of the statute above cited the several officers are elected for a term of one year to their respective offices. Apparently by reason of this statute, the vice president continues to hold the office of vice president even though there be no president. Section 2 of the by-laws above cited makes the duties of the president devolve upon the vice president, but it does not provide for an absolute vacancy nor provide that the vice president shall become president.

Hence I conclude that the vice president may exercise all the powers and perform all the duties vested in the president but that he continues to be vice president and should so designate himself in signing documents which the president otherwise would sign, until a president shall be elected.

He is president to all intents and purposes until a successor to the president is elected and the title he uses in signing or certifying documents is not so important provided they be actually signed by him.

I would suggest the following as a proper manner of signing,—“Thos. Morris, Vice President, acting President.”

Very truly yours,

F. L. GILBERT,
Attorney General.

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Parental Instruction—A mother may instruct her own child. And if such instruction is equivalent to manual drafted by the state superintendent it obviates the necessity of child's attendance at school under sec. 4399, laws of 1907.

W. K. PARKINSON,

April 30, 1908.

District Attorney,

Phillips, Wisconsin.

DEAR SIR—Yours of April 28th is received. You state that a case has been called to your attention in your city where the parents of a child eight years of age do not require the child to attend either a public or a parochial school; that the child is regularly taught at home by his mother, who was formerly a teacher in a public school; and you inquire whether, assuming that the parent is competent to teach and is acting in good faith and giving the child regular daily instruction according to the manual drafted by the state superintendent, this would constitute a private school as prescribed by section 439a.

In answer to your inquiry I will say that section 439a was amended by chapter 446 of the laws of 1907 and contains the following provision, which is applicable to the case presented by you:

“Instruction during the required period elsewhere than at school by a teacher or instructor selected by the person having control of such child shall be equivalent to school attendance, provided that such instruction received elsewhere than in school be at least substantially equivalent to instruction given to children of like ages in a public, parochial or private school where such children reside.”

Under this statute the person having control of the child is authorized to select his instructor and, if the mother or other person in control of the child is qualified to give this instruction personally, there is no reason why such person may not select herself or himself as the teacher of the child. I am of the opinion that, under the facts stated and assumed in your letter, the child and those in control of the child are complying with the law in question.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Education.

Free High Schools.—Joint free high school boards may lease and equip a high school building without previous authority from the electors.

May 21st, 1908.

HONORABLE C. P. CARY,

State Superintendent of Public Instruction.

DEAR SIR—In your communication of this date you have asked me these questions:

“1 May a joint high school district be dissolved without a majority vote of the electors of each town and village comprising the district?”

“2. Has the joint high school board power to lease and equip a high school building without previous authority from the electors?”

My answer to the first question is, No. In the case of *State ex rel. Free High School Board, Respondent, v. Lamont, Town Clerk*, 86 Wis. 563, it was held that

“The refusal of one town or any number of towns (at least, any number less than the whole) in a joint free high school district to levy and collect taxes on the taxable property in any such town to pay its due proportion of the expenses of maintaining the school, when such proportion has been lawfully ascertained, cannot disorganize or dissolve the joint district, or relieve the town clerk of any such defaulting town of the duty of inserting the proper sum in the tax roll of its town.”

“Neither the town of Colby nor its board of supervisors has any lawful authority to interfere with the levy and collection of the tax in question and the direction of the electors of the town meeting and of the town board of supervisors and town clerk not to insert the tax in the tax roll are nullities.”

I am of the opinion that a joint high school district may be dissolved only by the joint action of the electors of the towns and villages comprising the district.

My answer to your second question, is, Yes. In case of *Joint Free High School District v. the Town of Green Grove*, 77 Wis. 532, our supreme court held that

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“The statute (section 493, W. S.) merely provides that the high school board and the officers thereof shall conduct the affairs of such high school districts on the same general plan provided for school districts and have and possess, with respect to such high school districts, all the powers, including such as may be conferred by vote of the district meeting, and be charged with all the duties conferred and imposed upon the district officers and the district board of the school district, applicable to such high school district.”

The law relating to the powers of school district boards is as follows:

(Section 434, W. S.) “When lawfully directed by the electors the board shall purchase or lease the site for a school house designated by the district, build, hire or purchase a school house out of the funds provided for that purpose, and sell and convey any site, school house or other property of the district.”

These sections of the statutes as interpreted by our supreme court plainly grant the power of joint high school boards to lease and equip a high school building without previous authority from the electors.

Yours very truly,

F. L. GILBERT,
Attorney General.

County Agricultural Schools.—Management of.

OTTO BOSSHARD,
District Attorney,

La Crosse, Wisconsin.

May 25, 1908.

DEAR SIR—Your letter of the 22d inst. has been received. You have asked for my interpretation of chapter 288, laws of 1901, relative to the management and control of county schools of agriculture and domestic economy.

Section 2 of this chapter contains the following language:

“A board to be known as the county school board is hereby created, which shall have charge and control of all

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matters pertaining to the organization, equipment, and maintenance of such school, except as otherwise provided by law.”

I have carefully read this chapter of the statutes and also chapter 143, laws of 1903, which amends it, and am unable to find that the management of county schools of agriculture has been otherwise provided by law.

Section 5 of chapter 288 provides that the county treasurer shall be *ex officio* treasurer of the county school board and that all moneys expended by said board shall be paid by the county treasurer on orders issued by the board.

I am therefore of the opinion that the county school board has full control and management of county schools of agriculture and that any committee created by your county board would have merely advisory powers.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Elections.

OPINIONS RELATING TO ELECTION LAWS.

Election—Primary.—Use of pasters on primary ballots for committeemen prohibited.

FRED ARNOLD,

July 6, 1906.

District Attorney,

Eau Claire, Wis.

DEAR SIR—I am in receipt of yours of the 5th inst., in which you submit for my consideration two questions, the first of which is:

“Instead of writing his choice for a party precinct committee man, can the voter use a paster?”

This question refers to voting for a committee man under the provisions of sec. 2, chap. 359, laws of 1905, which provides:

“At the September primary each voter may write in the space left on his ticket for that purpose the names of not to exceed three qualified electors of the precinct for members of his party precinct committee.”

Unless there is some provision in the statute forbidding it, the provision that he may “write” the name on the ticket would include the right to print the name, but chap. 457, laws of 1901, provides that no pasting of names over a ticket or over any names thereon shall be allowed, and no names so pasted shall be counted except as provided in section 34. (Sec. 3) Sec. 25 of chap. 451, laws of 1903, provides:

“The provisions of the statutes now in force in relation to the holding of elections, the solicitation of voters at the polls, the challenging of voters, the manner of conducting elections, of counting the ballots and making return thereof

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and all other kindred subjects shall apply to all primaries insofar as they are consistent with this act, the intent of this act being to place the primary under the regulation and protection of the laws now in force as to elections.”

There being found in the general election law a prohibition against the using of pasters and it being the intent to bring the primary election under the general statutes regulating elections, it might be held that the use of a paster is prohibited at a primary election. In the absence of an adjudication by our supreme court, I am unable to tell you what the decision would be. My opinion is that pasters should not be used, and that it would be dangerous to permit their use, if a legal result of the election is desired.

Your second question is:

“If the voter inserts the same name thrice instead of the names of three separate individuals for party precinct committee men, how much will such vote count for such person?”

My opinion is, you really do not need my advice on this question. In the first place, it appears to be moot. In the second place, there is no question about it. No one ever heard of a vote being counted three times where it was cast by one individual. If you really want my opinion in regard to this question, I will state that I think the vote would not be counted at all, but, if counted, it certainly could only be counted as one vote.

Yours truly,

L. M. STURDEVANT,

Attorney General.

Elections—Representatives in Congress.—May be elected at general or special election where vacancy is caused by death occurring less than four months before general election.

HONORABLE O. G. MUNSON,
Private Secretary.

July 14, 1906.

DEAR SIR—I am in receipt of yours of the 13th inst., in which you state that Governor Davidson has directed you to re-

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quest me to furnish an opinion as to whether the executive of the state will be required to call a special election to fill the vacancy in the second congressional district, caused by the death of Henry C. Adams, its representative in congress; and, if so, what action must be taken by him in the matter.

The answer to this question of course depends entirely upon certain statutory provisions, to which I will refer.

By an act of congress it is provided:

“The time for holding elections within the state, district or territory for a representative or delegate to fill a vacancy, whether such vacancy is caused by a failure to elect at the time prescribed by law or by the death, resignation or incapacity of the person elected, may be prescribed by the laws of the several states and territories respectively.”

Title to chap. 2, sec. 26, revised stats. U. S.

Sec. 94k, Wis. Stats. 1898, provides that vacancies in the office of representative in congress may be filled at a general or special election when any such vacancy shall occur within four months and more than twenty days before the general election. The date of the death of Representative Adams was July 9th, and the date of the general election is November 6th, 1906, so that the vacancy in the office occurred within four months and more than twenty days before the date of holding the general election. Therefore, in such a case, by express statutory provision, the vacancy may be filled at either a general or special election. If the vacancy in the office is not filled by special election, the executive has no duty to perform in relation thereto. If the vacancy is filled at the general election, in November, the secretary of state is required, at least twenty days before such election, to give notice in writing to the county clerk of each county in the second congressional district, specifying the cause of such vacancy, the name of the officer in whose office it occurred, and the time when his term of office will expire. The secretary of state will have the necessary data in his possession, for the county clerk of the county in which Representative Adams resided at the time of his election is required to transmit a notice of the vacancy to the secretary of Sec. 94x, Wis. Stats. 1898.

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The executive, in my opinion, has the power to call a special election to fill this vacancy; but, if he does so, the election must be called so that it shall not fall within sixty days next preceding the general election. See sec. 94p, Wis. Stats. 1898.

If a special election is ordered by the executive, the order should specify the office to be filled, how the vacancy occurred, the name of the officer in whose office it occurred, the time when his term of office will expire and the county or district in which, and the day on which, such election shall be held, which day shall not be less than ten, nor more than forty, days from the date of the making of the order for such election by the executive. The order should be filed in the office of the secretary of state.

Sec. 94n, Wis. Stats. 1898.

After this order is made, the secretary of state will publish the notice of election and the order of the executive in the official state paper once in each week from the date of such notice or order until the election to which it shall refer, and otherwise comply with sec. 94o, Wis. Stats. 1898.

Yours respectfully,

L. M. STURDEVANT,
Attorney General.

Elections.—Preservation of ballots.

HONORABLE W. L. HOUSER,
Secretary of State.

July 23, 1906.

DEAR SIR—I am in receipt of yours of the 20th inst., in which you inquire as to who shall furnish the material to carry out the provisions of chap. 287 of the laws of 1905, in regard to the preservation of county ballots.

Replying I will say that, in my letter to you of the 21st inst., I held that the general election laws apply to primary elections, including sec. 80 of the Wisconsin Statutes of 1898, as amended by chap. 287 of the laws of 1905. This section provides a method of stringing together on a flexible wire, all ballots which shall have been counted by the inspectors at electione, and that the ballots shall then be enclosed in a secure canvas covering, and that such covering shall be

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sealed with official wax impression sealing to be provided by the inspectors, in such manner that it cannot be opened without breaking the seals, and that said ballots, together with the package containing the ballots marked "defective or objected to," shall be returned in such sealed canvas covering to the county clerk.

By this provision of said section 80 it would seem that the impression seals required to be used in sealing the covering should be provided by the inspectors, but the canvas covering itself, in my opinion, should be provided for by the secretary of state, under the provisions of sec. 94*i* of the Wisconsin Statutes of 1898, which provides in part as follows:

"The secretary of state shall make out all necessary blanks, *returns* and statements to carry out the provisions of law for making the canvass, returns and statements of all elections."

Yours truly,

L. M. STURDEVANT,
Attorney General.

Primary Election.—Nomination papers, how signed.

H. H. DEAN,

District Attorney,

Glenwood, Wis.

July 27, 1906.

DEAR SIR—Your communication of the 26th inst., containing letter of H. S. Offerdahl, county clerk, has been received.

In answer to Mr. Offerdahl's questions I will say that, where the nomination paper is headed in the usual form: "I, the undersigned, a qualified elector of the town (or city) of —," it is not a fatal omission if the name of the residence of the signer is not contained in the body of the paper. The statement at the beginning of the paper, together with the name of the street and number after the name of the signer, in my opinion complies with the provisions of the law. I am of the opinion that papers signed like the enclosed sample should be received and filed by the county clerk.

Nomination papers for candidates for a county office may be signed by any voter in the county; that is, the same nomi-

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nation paper may be signed by voters living in different parts of the county. All that is necessary is that they shall be qualified electors of the county.

I am of the opinion that the sworn statement of an elector of the county that he is personally acquainted with all of the persons who signed the nomination paper, and that he knows them to be electors of the county named therein, satisfies the requirements of the law. The primary election law requires that a candidate filing nomination papers shall file with them a declaration that, if nominated and elected, he will qualify for the office. A candidate has not fully complied with the law until this declaration is made, and the county clerk need not place the name of such candidate upon the ballot until this is done. While it may not be a legal duty of the county clerk to call the attention of candidates to their omission to file the declaration, it would certainly be very proper for him to do this. The law is new and such omissions may easily be made.

August 5th is the last day for filing nomination papers. The county clerk is probably not legally bound to receive such papers after office hours, but he may do so if he chooses.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Primary Election—Notice—County Clerk.—Notice required to be given at general election and information to voters required to be published for general election need not be published for primary election. Notice mentioned in sec. 7 of chapter 451 of the laws of 1903 is the only notice required to be published by the county clerk.

July 31, 1906.

HONORABLE W. L. HOUSER,
Secretary of State.

DEAR SIR—In your letter of this date, received, you ask for my opinion as to whether information to voters provided for by sec. 37, Wis. Stats. 1898, as amended by sec. 2, chap. 457, laws of 1901, applies to the September primary election.

Replying, I will say that sec. 7, of chap. 451, laws of 1903, directs the secretary of state, at least twenty-five days before

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any primary preceding a general election, to transmit to the county clerk a certified list containing the name and postoffice address of each person for whom nomination papers have been filed in his office and entitled to be voted for at such primary, etc. That section further provides:

“Such clerk shall forthwith, upon receipt thereof, publish under the proper party designation, the title of each office, the names and addresses of all persons for whom nomination papers have been filed, giving the name and address of each, the date of the primary, the hours during which the polls will be open, and that the primary will be held at the regular polling places in each precinct.”

I find no provision in the primary election law providing for the publication of any other notice or information to voters than is contained in said sec. 7 and do not think the publication of any other instruction to voters is required by the provisions of that act. It is true that sec. 35 of said chapter provides that the statutes in relation to holding elections, etc., shall apply to primaries as far as they are consistent with this act. Sec. 37, Wis. Stats. 1898, as amended, as above stated, is a part of the election laws and contains a general form of notice of information to voters to be given at elections, and is adapted only to instructing voters how to mark and vote the Australian ballot. It appears to me that this section of the statute is specifically adapted to giving instruction and information in regard to voting the Australian ballot at elections. The primary ballot is so different in form and subject matter that I am unable to see how any notice of substantially the same kind could be given to voters at a primary election under that section. For instance, to illustrate, it contains information to the voter as to the manner in which he can vote an entire party ticket by marking X under the party designation printed at the top of the ballot. It contains further instruction as to how a voter can vote for candidates for different political parties. This and perhaps other directions of how to vote the Australian ballot are entirely inapplicable to voting the primary ballot, as, upon the latter, there are several candidates of the same party for a party nomination. It may be that some information or directions to voters of the manner in which the primary election ballot should

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be voted would be desirable, but it certainly appears to me that the information contained in said sec. 37 as amended is not applicable to or consistent with the voting of a primary ballot, and the legislature not having provided in the primary election act any other method of instructing voters, I am of the opinion that the information to voters contained in said sec. 37 is inapplicable to primary elections, inconsistent with the primary election act, that the statute does not require the information contained therein to be published for a primary election, and that the notice required by sec. 7 of chap. 451, laws of 1903, being given by the county clerk, is the only notice required to be published giving information to voters at a primary election.

Trusting that this will answer your inquiry, I am

Very truly yours,

L. M. STURDEVANT,

Attorney General.

Sample Ballots.—Primary election law does not require two sets of ballots.

August 4, 1906.

HONORABLE WALTER L. HOUSER,
Secretary of State.

DEAR SIR—I am in receipt of yours of the 3d inst., with which you submit your letter of instructions to the county clerks, and you ask me to inform you whether such instructions are in proper form.

I have examined them and, so far as form is concerned, I think they are entirely correct. I have very grave doubts as to the correctness of your conclusion that more than one set of unofficial ballots should be prepared by the county clerk. It is a general rule in the construction of statutes that, where specific provisions are made relating to a particular subject, those specific provisions control over general provisions upon the same subject. The primary election law provides specifically for the printing and distribution of sample official ballots. As you clearly show by your instructions, you only arrive at the conclusion that other unofficial sample ballots shall be furnished by a reference to general provisions of the statute.

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It seems to me that the legislature did not intend to provide for two sets of sample ballots. However, you have not asked my opinion upon this question, and I merely suggest it for your consideration.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Primary Election—Ballots.—Sample ballots must be prepared by county clerk as provided by sec. 42, Stats. 1898, as well as under sec. 10, Primary Election Law.

August 7, 1906.

HONORABLE WALTER L. HOUSER,
Secretary of State.

DEAR SIR—I am in receipt of your of the 6th inst., in which you ask me to give you my opinion as to what are the provisions for printing the sample ballots for the September primary.

In my communication to you of August 4th, I expressed doubts as to the correctness of your conclusion as appeared from certain instructions you had prepared for the county clerks—that more than one set of unofficial ballots should be prepared by the county clerk for the September primary.

Since the receipt of your letter I have carefully examined the statutes. No light can be thrown upon the question by adjudicated cases, for there are none. The question is one simply of intepretation of the statutory provisions, and these provisions are so indefinite and uncertain as to make it practically impossible to arrive at a satisfactory solution of the matter.

Sec. 10 of the primary election law provides that, at least twenty days before the September primary, the county clerk shall prepare sample official ballots, placing thereon, alphabetically, under the appropriate title of each office and party designation, the names of all candidates to be voted for in the precincts of his county for whom nomination papers have been filed, the ballots to be printed on tinted or colored paper. These ballots are to be distributed by the clerk to the county chairman of each party and a copy mailed to each candidate for

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whom nomination papers have been filed with him, and he is to post a copy of each sample ballot in a conspicuous place in his office.

These provisions of the statute, therefore, require the printing of a sample ballot prior to the time of the making of the official ballot which is to be used at the primary.

The evident purpose of the statute is to give information and also an opportunity for each party to notify the county clerk of any corrections which should be made in the ballot prior to the time the official ballot is printed. By the same section the county clerk is required, ten days before the primary, to correct any errors or omissions in the ballot and cause the same to be printed and distributed as required by law in the case of ballots for general elections, except that the number of ballots to be furnished to each precinct is to be twice the number of votes cast thereat in the last preceding general election. Sec. 9 of the act also provides that an official ballot shall be printed and provided for use at each voting precinct.

Under these provisions, the question is, whether the statute requires the county clerk to furnish any other sample ballots.

If this is required, it is because the statute provides for the printing and distribution of ballots "as required by law in the case of ballots for general elections." For a general election, sample ballots are required, under the provisions of sec. 42, Wis. Stats. 1898. Sec. 25 of the primary election law also provides in substance that the provisions of the statutes now in force in relation to the holding and conducting of elections and all other kindred subjects shall apply to all primaries insofar as they are consistent with the act. There being specific provisions provided in the primary election law for the printing and distribution of sample ballots, it might be held that these provisions are exclusive in regard to that matter and were intended to supersede the general provisions of the statute on that subject; but, after careful consideration, I have arrived at the conclusion that it is safer for the county clerks to provide the sample ballots at the time of providing the official primary ballot in accordance with the provisions of said sec. 42. These ballots will be of great use to the voters at the election and will be correct in form, as they are to be copies

of the official ballot, while the sample ballots provided to be first printed and distributed may not be in all respects correct.

My opinion, therefore, is that both sets should be provided.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Primary Election Law.—Statute must be substantially complied with in filing nomination papers—candidate must make his own declaration of intention to serve—affidavit of elector must be made—county clerk may refuse to place name on ballot if papers are insufficient.

August 8, 1906.

GEORGE E. O'CONNOR, District Attorney,
Eagle River, Wisconsin.

DEAR SIR—I am in receipt of your letter of the 6th inst., in which you ask for my opinion on several questions relating to the primary election law.

I will take up these questions in the order in which you have asked them.

The first question in effect is: Is a candidate entitled to have his name placed on the official ballot, who has failed to file with his nomination papers a declaration that he will qualify as such officer if nominated and elected?

The requirement of the statute is in form mandatory. The language is:

“Each candidate *shall* file with his nomination paper or papers a declaration that he will qualify as such officer if nominated and elected.”

Subd. 4, sec. 5, Primary Election Law.

The same section provides the form of the nomination paper—how it shall be signed and authenticated by the affidavit of a qualified elector, and provides that

“The name of no candidate shall be printed upon an official ballot used at any primary unless, at least thirty days prior to such primary, a nomination paper shall have been filed in his behalf as provided in this act. . . .”

A nomination paper might be prepared and filed for a candidate without his knowledge or consent, and therefore the provision is made that he shall declare his intent to qualify and

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serve, in order that his name may not appear upon the ballot if he declines to become a candidate. Another reason for the provision is that the voters may be reasonably assured that, when they cast their votes for a candidate, he will accept the office and qualify. The requirement is one easy to comply with, reasonable and useful, and, in my opinion, is mandatory and cannot be dispensed with.

Where the provisions of a statute are of the very essence of the thing which the statute requires to be done, it is imperative and mandatory and to refuse to enforce it would be to repeal the statute. If this requirement may be omitted, then all the other formalities as to the affidavit of the qualified elector respecting residence of the signers and the provision providing for the percentage which must be obtained may also be dispensed with. The direct mandate of the statute is that a nomination paper shall be filed thirty days prior to the election and, with that nomination paper, shall be filed the declaration.

There is some conflict among the authorities as to whether provisions of the statute concerning certificates of nomination are to be regarded as mandatory or directory merely, but I am unable to find any case where a statute has been held directory where the express condition of the statute has not been complied with in a matter going to the substance of the statute.

Under sec. 701, Wis. Stats. 1898, every county officer must qualify within twenty days after receiving official notice of his election. This provision has been held to be mandatory.

State v. McCarty, 65 Wis. 163.

Under a statute of Missouri, a nomination paper was required to be acknowledged by the presiding officer and secretary of the convention. This provision was held to be mandatory, and that a certificate not so acknowledged might be rejected by the secretary.

State ex rel. O'Malley v. Lesueur, 103 Mo. 253; 15 S. W. Rep. 539.

A statute of New York required certificates of nomination to be filed with the county clerk at least twenty-five days and not more than thirty-five days before the election. This statute was held mandatory. The court said:

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“If certificates of party nominations may be filed within less than twenty-five days before the election, certificates of independent nominations may be filed within less than fifteen days and thus the whole machinery of the law will become involved in inextricable confusion. I think it is impossible to carry into effect the purposes of the present election law without holding that the statutory provision in respect to the time when the certificates of nomination must be filed is mandatory and must be complied with, and that, after the time has passed, a county clerk has no right to receive and file certificates of nomination.”

In re Cuddeback, 39 N. Y. Supp., p. 388.

A statute providing that the judges of election should deposit no ballot upon which the names or initials of the judges did not appear was held mandatory.

McKay v. Munner, 154 Mo. 608.

See also Lucas v. Ringsrud, 53 N. W. 425.

Unless an elector's certificate of the nomination of candidates for presidential electors and state officers is properly certified and acknowledged by the requisite number of electors, the secretary will not be compelled to file it and place the names purporting to be certified on the official ballot.

State ex rel. Dowd v. Lesueur, 136 Mo. 452.

On principle, I think these cases are in point, and that a candidate's name should not go on the official ballot unless he complies with the statute in filing the declaration of his intention to qualify if elected. Considering the fact however, that the declaration is not part of the nomination paper and is not required to be attached to it or endorsed upon it, and taking into consideration the further fact that a nomination paper might be prepared and filed without the knowledge of the candidate, I am of the opinion that the declaration may be made at any time before the ballots are prepared by the county clerk. There is no express provision of the statute providing when this declaration shall be filed, unless the word “with” is to be construed as requiring the filing of the declaration at the time of the filing of the nomination paper.

There seems to be no reason why the declaration might not be filed later than thirty days prior to the election.

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2. Can the declaration of the candidate be made by any other person than the candidate himself?

The statute prescribes that the candidate shall file with the nomination paper the declaration. The general rule is, that whatever a person may lawfully do if acting in his own right and in his own behalf, he may lawfully delegate to an agent, but to this rule there are many exceptions. For instance, a man cannot vote by agent, and the rule seems to be that, where rights are conferred upon one in consideration of his personal qualities or characteristics or as the result of special trust and confidence reposed in him, such powers should be executed by him in person. An authority which is conferred, or a duty which is created, by statute may, by the express term or necessary effect of the act, be required to be performed by the person only who is named.

The statute here in terms requires the candidate to make his own declaration. Any other person making it for him could only have the knowledge of his intention from the candidate himself, and this knowledge would be secondary. I think the statute requires the candidate himself to make the declaration. After it is made, I have no doubt it could be filed by an agent. Where the law for the licensing of vessels required that the oath of ownership should be taken by the owner, an oath by the master acting as agent for the owner was held insufficient.

U. S. v. Bartlett, Dav. U. S. D. C. 9.

I think that the declaration must be made by the candidate himself. Of course he could employ an agent to write it for him, and to sign it in his presence for him; but it would then be his act; but he cannot delegate to an agent the authority to make and sign the declaration except in his presence.

See *Com. v. Connelly*, 163 Mass. 539.

3. Are nomination papers filed which do not contain the affidavit of a qualified elector stating that he is personally acquainted with all persons who have signed the nomination paper valid?

For the reasons given in my answer to your first question, I hold that this provision of the statute is also mandatory, and that the nomination paper is invalid if the provision is not complied with.

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4. What is the duty of the county clerk where there has been a failure to file proper nomination papers, as to placing the names of candidates who have not done so, on the primary ballot?

The statute makes it the duty of the county clerk to receive and file nomination papers in certain cases, and it requires him to make up the official and unofficial ballots for the primary, and, by the express command of the statute, no person's name is to appear on the official ballot used at any primary unless he has complied with the law in filing a nomination paper substantially in the form prescribed.

It is evident, therefore, that the county clerk must determine in the first instance the sufficiency of the nomination paper filed with him. He is a ministerial officer and cannot act judicially within the ordinary meaning of that term as applied to courts and judges, but an act is none the less ministerial because the person performing it may have to satisfy himself that a state of facts exists under which it is his right and duty to perform an act.

In my opinion, therefore, the county clerk is authorized to determine, if he can do so by inspecting the nomination papers themselves, whether they comply with the statute or not. He has no authority to go outside of the records or to take evidence or make any inquiry in regard to facts not appearing by the papers filed with him. If he finds the nomination papers insufficient in any substantial particular, it is his right and duty to refuse to place the candidate's name upon the official ballot. His decision, of course, is not final and, if he is wrong, the courts will compel him, on proper application, to perform his duty in that respect, in accordance with law.

Some of the cases I have cited in answer to your first question are authority upon this question. The county clerks of the state of Missouri are vested by their statutes with powers similar to those of our own county clerks, and it has been held in that state that the county clerk's finding as to the regularity of papers is final, unless set aside by the courts.

State v. Crittenden, 154 Mo. 237; 64 S. W. 162.

It is true that the statute does not confer in express terms, authority on the county clerk to pass upon the sufficiency of

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nomination papers, yet I think such power must be implied, since it is provided that no candidate's name shall appear on the official ballot unless a nomination paper has been filed in his behalf as provided in the act, and from the further fact that the county clerk is the officer charged with the duty of preparing, correcting and causing to be printed, the official ballots. He is expressly directed not to file further nomination papers when those already filed contain the requisite number of signers.

Subd. 4, sec. 6, Primary Election Law.

See State ex rel. Cook v. Houser, 126 Wis. 534, where many cases are cited respecting the power of special tribunals to pass upon such questions.

5. Where a political party has not filed nomination papers for a candidate for an office, does this fact create a vacancy which must be filled by the political committee?

The statute regulating this matter provides as follows:

“Vacancies occurring after the holding of the primary shall be filled by the party committee of the city, district, county or state, as the case may be.”

You will note that this provision for filling vacancies is expressly limited to such as occur after the holding of the primary. There can be no vacancy in an office within the meaning of this statute where there has been no nomination made for the office prior to the holding of the primary. Any other construction of this statute would nullify the purposes for which the legislature provided for the nomination of candidates by direct vote of the people. If a political party, by neglecting, purposely or otherwise, to nominate candidates, can provide candidates for all offices, then, of course, the primary election law may be easily nullified and the candidates named by the few persons constituting the political committee. This would violate the spirit, as well as the letter, of the statute. It would be in no sense the filling of the vacancy by a nomination made by the committee.

See upon this question, Lucas v. Ringsrud, 53 N. W.
426.

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6. Where a candidate has filed nomination paper with a sufficient number of signers, but all of the signers are from one voting precinct in a case where the law requires that there shall be signers from at least one-sixth of the precincts in the district, should the county clerk place the name of the candidate upon the ballot.

For the reasons stated in answer to question number one, my answer is that the candidate is not entitled to have his name placed on the official ballot.

Yours truly,

L. M. STURDEVANT,

Attorney General.

Primary Elections.—Member of county committee cannot delegate his right to vote at meetings of the county committee except as provided expressly by statute.

Sept. 10, 1906.

PETER J. KOEHLER,

Chairman Rep. Co. Committee,

Milwaukee, Wisconsin.

DEAR SIR—Your request that I give you my opinion on a certain question pertaining to the statute regulating primary elections is received.

The question is,—Can a member of the county committee by proxy or otherwise, delegate to another the power to vote for him at a meeting of the county committee.

In order to correctly answer this question, it will be necessary to inquire what duties or powers are given by law to a member of the county committee. We find on examination of the statute that the members of the county committee are elected at the primary by the people. He is therefore a public officer. Under the law he has to perform certain duties for the benefit of his political party and for the public, and among other duties he may be called upon to exercise his judgment in filling a vacancy by naming the candidate for a public office, and in the performance of his various duties he represents the interests of his party and the public and has a vote for every fifty votes cast by his party in his voting precinct at the last general election.

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It is a well settled rule in the case of public officers that where the law invests them with the exercise of judgment or discretion in the performance of their duties such performance of duties cannot be delegated to another.

In such a case as it is conclusively presumed that he was selected because the public reposed special confidence in his judgment and discretion and chose him from their number on account of his fitness for the discharge of public business.

The same is true of municipal boards. Whenever these boards are vested with discretion and judgment to be exercised in behalf of the public the board must exercise it in person and cannot, unless expressly or implicitly authorized to do so, delegate it to others.

Lord v. Oconto, 47 Wis. 386.

Mecham Pub. Officers, sec. 557.

It is absurd on the face of it and ought to require no argument to convince any intelligent person that an officer elected to perform a public function is without power or authority to substitute some other person to perform the act for him. A rule permitting this would make the selection of public officers on account of honesty, ability and fitness, a mere idle form.

That this cannot be done except where authorized by the statutes is therefore plain and there is no authority to do so except that by section 21 (Primary Election pamphlet) it is provided that,

“The duties of the party ward chairman when he shall be unable to perform the same, shall be performed by a member of any party precinct committee in his ward designated by him. The duties of chairman or secretary of any other committee may be performed by members of such committee selected by such chairman or secretary.”

These provisions being the only ones on the subject and being specific as to what power of delegation of authority a member of a committee has, must under well known rules of construction be held exclusive.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

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Primary Election.—County clerk and secretary of state should give nominees certificates of their nomination under section 85—92 and 94b, Stats. 1898.

FRANK L. GILBERT,

District Attorney,

Madison, Wisconsin.

Sept. 17, 1906.

DEAR SIR—At your request I have examined the statute regulating primary elections for the purpose of determining whether there is any provision providing for credentials to be given by any authority to the nominees for the various state officers and for senate and assembly nominees, which may be used by them as evidence of their right to take part in the meeting of such candidates to be held at the capitol on the 25th of September, 1906, for the purpose of formulating the state platform of their party.

I find no express provisions providing for such credentials. Section 25 of the primary election law, provides in substance that the laws now in force as to elections so far as applicable shall apply to all primaries.

Section 85, Stats. of 1898, requires the county clerk immediately after the county canvas to make out a certificate of election for each person having the greatest number of votes for any county office, or for member of the senate or assembly when the county constitutes one or more senate or assembly districts and deliver the same to such person upon his making application therefor. I think this section should be complied with by the county clerks in making their certificates of nomination, and as it is an official certificate it would be evidence of the nomination of a county officer or of the nomination of a person for the office of senator or assemblyman when the senate or assembly district is all within one county. This certificate could certainly be used by the person holding it as evidence of his right to participate in the meeting for the purpose of formulating a party platform.

Section 92, Stats. of 1898, also provides for a similar certificate to be made by the county clerk in the case of a canvas for senate and assembly districts not comprised wholly within one county. Under section 94b the secretary of state makes a similar certificate as to state officers.

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I am of the opinion that the county clerks and the secretary of state should comply with these statutes by making certificates showing what persons are nominated by each party for these several offices and these certificates will be sufficient evidence of the right of the holder to participate in the meeting of the candidates for the purpose of formulating the party platform.

Yours truly,

L. M. STURDEVANT,
Attorney General.

General Election.—Polls to open at 9 o'clock A. M. and close at 5 o'clock P. M. in every township in state.

Madison, Wis., Sept. 26, 1906.

HONORABLE O. G. MUNSON,
Governor's Private Secretary,
Madison, Wisconsin.

DEAR SIR—Yours of September 24th, enclosing a letter from H. L. Adams, town clerk, Bristol, Wis., inquiring between what hours the polls in townships shall be open on election day, is received. You desire me to give the governor the desired information so that he may inform Mr. Adams.

In answer to your inquiry I will say that section 49, Stats. 1898, as amended by section 3, chapter 424, laws of 1905, provides:

“The polls of every election in every city of five thousand inhabitants or over shall be open at six o'clock in the morning and close at seven o'clock in the evening of the same day. The polls of the election held in other cities and in towns and villages on the Tuesday next succeeding the first Monday in February, shall be open at nine o'clock in the forenoon or as soon thereafter as may be, and closed at five o'clock in the afternoon.”

It then provides for the changing of the time by resolution of the town board, etc. Under this section the polls are to open at nine o'clock in the forenoon and close at five o'clock in the afternoon in every town in the state. You will notice, however, that chapter 251 of the laws of 1905, which is also an amendment to said section 49 it is provided that the polls shall be

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open at the general election at nine o'clock in the forenoon and closed at sundown in every town in the state.

This undoubtedly has caused the confusion on this subject, but you will notice that chap. 424, which fixes the closing at five o'clock in the afternoon, is the later enactment and therefore the law that governs on this subject.

Very truly yours,

L. M. STURDEVANT,
Attorney General.

Elections—Returns.—Inspectors not required to make statement in returns that no votes were cast for certain party candidates where no such votes were cast.

JAMES KIRWAN,
District Attorney,

November 9, 1906.

Chilton, Wisconsin.

DEAR SIR—I am in receipt of yours of the 7th inst., in which you state that in several towns of your county there were no prohibition or social democratic votes cast at the primary election; that the various town inspectors of election, in making their returns of the primary election to the county clerk, left the spaces in the returns blank as to those tickets, because none were cast; that the county board of canvassers sent a messenger out to those towns to have the inspectors correct the returns by writing in the blank, entries to the effect that no prohibition or social democratic vote was cast.

Upon this statement you ask me whether the county board of canvassers were right in supposing that these returns were so informal or incomplete that the board could not intelligently canvass them.

In answer to this question I will say that, in my opinion, there was no informality in the returns of the local inspectors, and no messenger should have been sent by the county board of canvassers. The inspectors are only required to canvass the votes received at the poll, and they are not required to make any affirmative finding that certain parties did not vote. If they canvass the votes cast and return them that is certainly sufficient. Therefore the failure to write in the blanks furnished, a statement that there were no votes cast by certain parties not

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participating in the election is not an informality, which requires the county board of canvassers to dispatch a messenger for further returns.

Your second question is, "Can such messenger collect his fees from Calumet county?"

This is a more difficult question. The statute gives the county board of canvassers the right to send a messenger where they shall find that the returns from any poll is so informal or incomplete that the board cannot intelligently canvass them. The county canvassers, therefore, had the right to determine that question, viz., whether the returns were informal or defective. They did determine it and decided to dispatch a messenger for further returns. The messenger performed his work, as he was bound to do, and, under section 94h, Wis. Stats. 1898, is entitled to a reasonable compensation, to be paid by the county that employed him. It cannot be said that the messenger is responsible for the mistake of the county board of canvassers. I think he is entitled to a reasonable compensation, notwithstanding the fact that the canvassing board made a mistake in supposing that returns were informal. If the county has any remedy, it is against the canvassing board itself, and not against the messenger who performed his work for the county and is not responsible for mistakes made by others.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Primary Election—Expenses.—Chapter 502, laws 1905, construed; statement of expenses of candidates.

P. L. LINCOLN,

District Attorney.

November 12, 1906.

Richland Center, Wisconsin.

DEAR SIR—Your letter of the 10th inst., asking for my opinion as to the construction to be placed upon chapter 502, of the laws of 1905, relating to filing a statement of expenses made and incurred by candidates for office, received.

Replying I will say that the phraseology of this chapter relating to itemizing expenses of candidates is not as clear

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and plain as statutes imposing penalties should be written, and yet I think the intent of the legislature may be gathered therefrom without a great deal of difficulty.

The first part of section 1 of the act provides,

“Every person who shall be a candidate, . . . shall, . . . make out and file with the proper officer, . . . a statement in writing subscribed and sworn to by such candidate, setting forth in detail each item in excess of \$5.00 in money or property contributed, disbursed, expended or promised by him.”

From this it seems quite clear that each item in excess of \$5 00 must be set forth in detail, that is all facts relating to such item required by the statute to be stated, must be given and if the expenditure is made up of minor items they must be as fully expressed in detail as the statute requires, but that no detail is required as to items of five dollars or less. In other words, all expenditures in excess of five dollars, the date when and the persons to whom and the purpose for which, all such sums were paid, expended or promised, must be shown in the itemized statement, but as to items of five dollars, or less, these particulars are not required by law to be stated.

As to the latter part of the section, which reads as follows:

“And the total aggregate sum paid, expended or promised by such candidate in any sum or sums whatever,”

this in my opinion refers to the total of all sums paid, expended or promised by any candidate, including both items in excess of five dollars, and those of five dollars or less, the aggregate amount of which must be given.

I trust what I have said answers your inquiry.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Official Opinions—Elections.

Primary Elections.—Expenses of conducting, in towns and villages not chargeable to the county.

D. W. AGNEW.

November 22, 1906.

District Attorney,

Waukesha, Wisconsin.

DEAR SIR—I am in receipt of yours of the 21st inst., in which you state that all the precincts of your county have filed a bill with the county board for expenses incurred at the primary election, and that some of them have also filed bills for the general election expenses.

You also state that you have been advised that I have given an opinion to the effect that the county is liable for the expenses of conducting the primaries in towns, cities and villages.

In this you are certainly misinformed; I have given no such opinion. There is certainly no statute that makes the county liable for the expense attendant upon the holding of general elections in towns, cities and villages, since the statute specifically provides that these expenses shall be paid by the municipalities in which they are conducted. (Sec. 94h, Wis. Stats. 1898.)

A misapprehension as to how the expenses are to be paid for conducting primary elections I presume has arisen from the bungling way in which sec. 11, chap. 451, laws of 1903, is worded. This section provides:

“All expenses necessarily incurred in the preparation for or conducting such primary shall be paid out of the treasury of the city, county or state, as the case may be, in the same manner, with like effect and by the same officers as in the case of elections.”

Towns and villages are not named in this section, but it certainly was not the intention of the legislature to require the county to pay the expenses of conducting primaries in the towns and villages. This is rendered apparent by a consideration of the provisions of the act as a whole. Sec. 12, as amended by sec. 1, chapt. 424, laws of 1905, and chap. 2, laws of the special session of that year, provides that the provisions of chap. 5, Wis. Stats. 1898, shall be applicable to the conduct of primaries where not otherwise provided. Under chap. 5 the expenses of conducting the primaries in towns and villages are to be paid by the town or village where the election is held.

Official Opinions—Elections.

Sec. 25, chap. 451, laws of 1903, also provides that it is the intent of the act to place the primary under the regulation and protection of the laws in force as to elections.

I do not believe that any court would hold that, under these several provisions, because the words "town and village" are omitted from sec. 11, it was the intention of the legislature to impose the expense of such elections upon the county. If it was, there is a dearth of provisions providing how the expenses shall be ascertained and paid. My opinion is that the general election law applies to this matter and that the expense of conducting the primary is to be paid by the municipality in which it is held. Of course the county pays certain expenses which are incurred by the county clerk, but these expenses are not the ones referred to by you, as I undersand it.

Yours truly,

L. M. STUDEVANT,
Attorney General.

Primary Election—Expenses, of Candidates.—Candidates are required to include in their statement of campaign expenses all moneys expended in connection with their candidacy of which they have knowledge whether such expenditures were authorized by them or not.

W. A. HAYES,

November 27, 1906.

District Attorney,
Milwaukee.

DEAR SIR—Your letter of Nov. 24th, in which you ask for my construction of chapter 502, laws of 1905, has been received. You state:

"1. F. E. McGovern was a candidate at the September primary for the nomination for district attorney, but was not nominated.

"2. Shortly after such primary the citizens selected a committee to induce Mr. McGovern to become an independent candidate, and to conduct a campaign in his behalf in case he consented to become such a candidate.

"3. Such committee therefore presented to Mr. McGovern a call to become an independent candidate.

"4. Such call was accepted by Mr. McGovern.

Official Opinions—Elections.

"5. The committee then conducted the campaign in Mr. McGovern's behalf, he taking little or no part in its management.

"6. During the campaign certain moneys were expended by Mr. McGovern personally.

"7. In addition thereto the citizens committee paid out and expended moneys to some extent, but all sums expended or promised by the committee were expended or promised without suggestion or direction from Mr. McGovern, without knowledge on his part as to the details and without his becoming responsible for any sums so paid out, expended or promised."

And you ask me the four following questions:

"(1) What is the meaning of the words 'for him or in his behalf'?

"(2) Do the words 'to the best of his knowledge and belief' impose upon the candidate any duty to seek or obtain information as to moneys expended in this campaign by third parties?

"(3) Do the words 'paid, expended or promised by such candidate,' where they occur in the 8th line from the bottom of such section, contain limitation requiring the candidate to report in his statement moneys paid, expended or promised by third parties only when the candidate is responsible for such moneys so paid, expended or promised?

"(4) Do the words 'such statement shall set forth that the same is as full and explicit as affiant is able to make it' require of the candidate to do anything more than set forth in his statement such information as he may possess?"

Chapted 502 requires every candidate, before any convention, any primary election or other election, to make out and file a statement of expenses and disbursements made by him or by others in his behalf at such convention, primary or election.

The object of the law seems to be to make public the amount of money expended, to whom and for what purpose it was paid out. Webster's International Dictionary gives as synonyms for the word "behalf:" Benefit, interest, profit, support.

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It may no doubt truthfully be said that the citizens committee which had in charge the independent candidacy of Mr. McGovern for district attorney had in mind the interest and benefit of the public more than the personal interest of Mr. McGovern and, if the provisions of the statute ended here, it might be construed that, with this thought in mind, the expenditures made by the citizens committee without the knowledge or solicitation of Mr. McGovern should not be included in the statement to be filed. However, the statute goes further and provides that the statement shall include all moneys expended "by any other person or persons for him or in his behalf, wholly or in part, in endeavoring to secure or in any way in connection with his nomination or election."

While the citizens committee expended this money without the solicitation or request of the candidate, yet the money so expended was in connection with the election of the candidate and should, in my opinion, be included in the statement of election expenses.

The law further provides that

"Such statement shall also set forth that the same is as full and explicit as affiant is able to make it."

This would seem to require the candidate to make inquiries of those having his campaign in charge and learn of them so far as possible the sums of money expended in behalf of his candidacy. To what extent these inquiries should be pursued would necessarily have to be left to the judgement of the candidate himself. A candidate who had made reasonable inquiry and reported all sums expended by himself and by others in his behalf so far as he was able to learn could not be held responsible for any omissions in his statement of expenses.

The independent candidacy of Mr. McGovern no doubt presents a situation not contemplated by the law-makers when this act was passed. It seems to me, however, that the spirit of the law, if not its direct provisions, requires candidates to make reasonable inquiry and report all expenditures of which they may have knowledge.

Yours very truly,

L. M. STUDEVANT,
Attorney General.

Official Opinions—Elections.

Publication—Election Notice.—Fees.

JOHN L. FISHER,
Janesville Wis.

December 6, 1906.

DEAR SIR—I am in receipt of yours of the 3rd inst., in which you enclose the letter of Howard W. Lee, county clerk. Mr. Lee submits to you two questions upon which you desire my opinion. As stated by Mr. Lee the questions are,

1st. "I have to publish one notice of election (Nov.) six weeks, and information to voters, two weeks. Will you please give me an opinion as to the price to be paid for both and does \$240.00 cover all notices in daily papers for that election?"

2nd. "Also please inform me what price I should pay weekly papers for information to voters, that is, weekly papers printed in a foreign language?"

In answer to the first question permit me to say, that the fees for publishing the notice required to be published six weeks by the county clerk under the provision of section 21, of the Statutes of 1898, amended by chap. 342, laws of 1905, is not more than sixty cents per folio for the first insertion and thirty five cents per folio for each insertion after the first, pursuant to the provisions of section 4275, Stats. of 1898. This compensation is to be paid to each newspaper publishing the notice provided of course more than two papers publish it. If publishing the information to voters pursuant to the provisions of section 36, Stats. of 1898, as amended by chapter 451, laws of 1901, the compensation is one dollar per square for weekly papers and two dollars per square for daily papers, provided that for a general election in weekly newspapers the compensation cannot exceed \$120, and for daily newspapers, \$240. This compensation is to be paid to each newspaper not exceeding the statutory number which publishes the notice and information to voters. The price to be paid for publishing the notice mentioned in the second question is that provided by chapter 457, laws of 1901, if ordered to be published in a foreign language by the county court, that is \$1.00 per square not to exceed \$120 for weekly papers and \$240 for daily papers. Each publisher of the notice of course gets the statutory compensation.

I return your county clerk's letter.

Yours very truly,

L. M. STUDEVANT,
Attorney General.

Official Opinions—Elections.

Primary Election—Preservation of Ballots.—Law requiring defective ballots to be sent to county clerk does not apply to primary elections held for the purpose of nominating municipal officers.

Jan. 23, 1907.

HON. A. T. TORGE,
Assistant Secretary of State,
Madison, Wis.

DEAR SIR—YOUR letter of the 22nd inst. has been received. You have asked for my opinion as to the construction of chap. 287, laws of 1905, as to whether the provisions relating to defective ballots, etc., is applicable to city primary election.

I understand you to mean by "city primary elections," primary elections held for the purpose of nominating candidates for city offices. The chapter to which you refer provides that the inspectors of election shall string upon a piece of wire all ballots which have been counted by them except those marked "objected to." That they shall unite the ends of such wire in a firm knot, seal and enclose such ballots in a canvas bag and return together with a package containing the ballots marked "defective" or "objected to" to the county clerk, who shall preserve such ballots for sixty days. The law provides that at the expiration of sixty days such ballots shall be destroyed in the presence of the official custodian thereof and two electors who shall be members respectively of the two leading political parties. Such provision concerning their destruction in the presence of members of different political parties is twice repeated in this chapter. In municipal elections political party lines are not usually drawn as they are in general elections. These provisions therefore suggest that the law makers had in mind general elections rather than municipal elections. Chapter 287 amends sec. 80, Wisconsin Stats. of 1898, Sec. 80 is a portion of "Title 2" which is entitled "Elections other than for town, village and city officers." The Wisconsin Stats. of 1898 were adopted by the legislature as compiled by the revisers and this title became a part of the law. It therefore appears that sec. 80 which is amended by chap. 287 does not relate to municipal elections. Sec. 25 of the primary election law provides that

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“The provisions of the statutes now in force in relation to the holding of elections, the solicitation of voters at the polls, the challenging of voters, the manner of conducting elections, the counting of ballots and making return thereof and all other kindred subjects shall apply to all primaries so far as they are consistent with this act, the intention of this act being to place the primary under the regulation and protection of the laws now in force as to the elections.”

I believe a reasonable construction of this section to be that the protection given to general elections by law should also be given to the September primary election and the protection given to municipal elections should also be given to the primary elections at which candidates for municipal officers are nominated.

I am therefore of the opinion that the provisions found in chap. 287 relating to the destruction of ballots do not relate to municipal elections and therefore should not be applied to primary elections held for the purpose of nominating candidates for municipal offices only.

Very truly yours,

F. L. GILBERT,
Attorney General.

Inspectors of Elections.—Inspectors of elections appointed under chap. 424, laws of 1905, do not act at spring elections in villages.

MR. FRANCES J. ROONEY,
District Attorney,

March 4, 1907.

Appleton, Wisconsin.

DEAR SIR—Your letter of the 1st inst. has been received. You state that three inspectors, two clerks of election and two ballot clerks were nominated by the president of the village of Little Chute at a special meeting called for that purpose on the last Tuesday in February and that the president's nominations were duly ratified by the village board of trustees. You ask if it is the duty of this set of election officers to conduct the annual village election which is to be held in that village on the first Tuesday of April next.

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Sec. 12 as amended by sec. 1, chap. 424, laws of 1905, provides that

“The president of every village shall nominate to the board of trustees thereof at their first regular meeting in February of each year in which a general or other election is to be held under the provisions of this title and if no such meeting is held then at a special meeting which he shall call for that purpose on the last Tuesday of said month, three persons for inspectors of election, two for clerks of elections and two for ballot clerks in each election district therein.”

The same section also provides that,

“The persons so appointed inspectors, clerks and ballot clerks in cities shall hold their office for two years and until their successors are appointed and qualified and shall act as such officers at every primary, general, municipal and special election following their appointment held within their respective districts during such term. The persons so appointed in villages shall hold their office until their successors are appointed and qualified and shall act at every election held under this title within their respective districts.”

The primary election law does not apply to the nomination of town and village officers, hence the different provisions in this law for villages and cities. The law which I have just quoted is an amendment to sec. 47, Wis. Stats. of 1898. The law therefore is a part of sec. 47 which comes under title 2 which is,

“Elections other than for town, village and city officers.”

While the election to be held in the village of Little Chute includes county superintendent of schools and a judicial officer, in my opinion it is an election for village officers and could not be said to come within the title just quoted.

I am therefore of the opinion that the election officers nominated by the president of the village and ratified by the village board of trustees in February should not conduct the election to be held next month.

Very truly yours,

F. L. GIBERT,
Attorney General.

Official Opinions—Elections.

Election—U. S. Senator—Notice of Vacancy—Resignation—Date.—Legislature should not proceed to ballot for election of U. S. senator to succeed Hon. John C. Spooner prior to second Tuesday after official notice of actual existing vacancy.

March 11th, 1907.

To the Honorable, the Legislature of the State of Wisconsin:

In accordance with the joint resolution number 33, S., I have the honor to transmit to you my opinion as to the time the legislature should ballot for a United States senator to fill the vacancy to be caused by the resignation of Senator John C. Spooner.

His letter of resignation, under date of March 2nd, 1907, addressed to the Honorable J. O. Davidson, governor, so far as material to this opinion, is as follows:

“I hereby resign the office of senator of the United States from the state of Wisconsin, this resignation to take effect on the 1st day of May, 1907.”

Governor Davidson transmitted said letter to the legislature on Wednesday, March 6th, 1907.

Title 2, chapter 1, revised statutes of the United States, incorporated into the Wisconsin Statutes of 1898, provides the method of electing United States senators. Section 17 thereof, on page 228 of the Wisconsin Statutes of 1898, reads as follows:

“Whenever, during the session of the legislature of any state, a vacancy occurs in the representation of such state in the senate, similar proceedings to fill such vacancy shall be had on the second Tuesday after the legislature is organized and has notice of such vacancy.”

The proceedings referred to in this section relate back to section 15, which provides for the election of a senator for a full term and in the regular way.

Section 94u, Wisconsin Statutes of 1898, provides that

“Senators in congress shall hereafter be elected as provided by the statutes of the United States.”

Section 5 of article 1 of the constitution of the United States provides as follows:

“Each house shall be the judge of the elections, returns and qualifications of its own members.”

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It is well settled that, where the constitution confides to a legislative body the power to judge of the elections and qualifications of its own members, the exercise of that power belongs exclusively to the body to which it is so committed, and is not the subject of review in the courts or by any other body.

Robertson v. State, 109 Ind. 79,

People v. Mahaney, 13 Mich. 481,

Staté v. Marlow, 15 Ohio St. 114.

Therefore the United States senate is absolute judge of the elections and qualifications of its own members; so to that body must we look for precedents as to the relation of resignations to vacancies and ascertain whether they are well established and so clearly defined and acquiesced in as to justify an absolute reliance thereon.

CASES WHICH HAVE ARISEN IN THE UNITED STATES SENATE.

Tracy Case.—There was no actual vacancy until March 4th, 1801. On that date Mr. Tracy presented credentials of appointment by the governor of Connecticut bearing date February 20th, 1801. The credentials stated that the legislature was not in session and that he was appointed "from the 3d of March next until the next meeting of the legislature of said state." Exceptions being taken to his credentials (the ground is not stated), he was admitted by a vote of 13 to 10.

Senate Documents, vol. 3, p. 3, No. 11, Compilation of Senate Election Cases.

Lanman Case.—There was no actual vacancy until March 4th, 1825. On that day Mr. Lanman produced credentials of appointment by the governor of Connecticut dated February 8th, 1825, to take effect March 4th, 1825, to continue until the next meeting of the legislature. Exception was taken (grounds not stated). The credentials were rejected by a vote of 23 to 18.

Supra, p. 5.

Judge Story (Const., sec. 727, n. 2) says:

In the case of Mr. Lanman, a senator from Connecticut, a question occurred whether the state executive could make an appointment in the recess of the state legislature in anticipation of the expiration of the term of office of an ex-

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isting senator. It was decided by the senate that he could not make such an appointment. The facts were that Mr. Lanman's term as senator expired on the 3d of March, 1825. The President has convoked the senate to meet on the 4th of March. The Governor of Connecticut, in the recess of the legislature (whose session would be in May), on the 9th of the preceding February, appointed Mr. Lanman as senator, to sit in the senate after the 3d of March. The senate, by a vote of twenty-three to eighteen, decided that the appointment could not be constitutionally made until after the vacancy had actually occurred."

Sevier Case.—No actual vacancy occurred until March 4th, 1837. On January 17th, 1837, the legislature not being in session, Mr. Sevier was appointed by the governor of Arkansas to fill said vacancy. Senator Webster expressed his doubts as to the constitutionality of the appointment, no vacancy having occurred; Senator Fulton and Mr. Sevier himself expressed themselves likewise. Mr. Sevier was seated by a vote of 26 to 19, Senators Webster and Clay voting in the negative.

Supra, p. 7.

Dixon Case.—Senator Clay of Kentucky, tendered his resignation to take effect on the first Monday of September, 1852. December 30th, 1851, Mr. Dixon was elected by the legislature to fill the expected vacancy. In this case the question of a legislature filling a prospective vacancy rose for the first time. Mr. Dixon was seated by a vote of 27 to 16.

Supra, p. 13.

Charlton Case.—Senator Berrien of Georgia, resigned by letter dated May 28th, 1852. Mr. Charlton appeared June 11th, 1852, with credentials from the governor dated May 18th, 1852 (ten days prior to the date of the letter of resignation). He took his seat without objection.

Supra, p. 49.

Chilton Case.—Senator Reagan of Texas, sent in his resignation to take effect on June 10th, 1891. On April 25th, 1891, the executive of the state appointed Mr. Chilton to fill the vacancy.

Senator Hoar, for the committee on privileges and election, reported that the only question involved was, whether the gov-

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ernor might lawfully make the appointment before the resignation of Senator Reagan actually took effect. After referring to the conflicting precedents in the senate, the report reads:

“On the other hand, an examination of the very numerous cases where the executives of states have made appointments when the legislature was not in session shows that in a great many of them the executive has postponed action where the resignation was made to take effect at a future time or where the previous term had expired by its own limitations, until after the vacancy existed. In all probability this postponement was caused by a belief on the part of the executive that he had no authority to provide for filling a vacancy until it actually occurred, or, at any rate, that the question was so far in doubt that it would be unsafe to make the appointment in anticipation.”

Then apparently regarding the senate's precedents as conflicting and unsatisfactory, the report continues:

“Under these circumstances, it seems to us that the senate may now determine the question, unhampered by any precedents of its own.”

and proceeds to present reasons why executives and legislatures may fill prospective vacancies in order that the states may have full representation at all times. The report quotes the following extract from an opinion of Attorney General Taney:

“It was the intention of the Constitution that the offices created by law and necessary to carry out the operations of government should always be full, or at all events, that the vacancy should not be a protracted one.”

The report then discusses the appointing power of the president in anticipated vacancies, which appears to be well established, and adds:

“We do not suppose that it was the intention of the framers of the Constitution to establish different rules for these two cases.”

The report concludes:

“It has been suggested that, if this construction be established, it will be in the power of the governor of a state to provide by appointment for the filling of future vacancies long before they occur, and, therefore, the will of the people

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of the state, as it exists at or near the time of filling the vacancy, fail of being carried into effect. But the instances must necessarily be very rare indeed when the vacancy can be anticipated beforehand under circumstances which will create such temptation to the executive . . . The protection in general must be the character and integrity of the person clothed with high public office."

Senators present questioned the report, but the resolution seating Mr. Chilton was agreed to.

Supra, p. 48. For the debate, see Cong. Rec., 1st Sess. 52nd Cong., p. 635, Daily Ed.

Hemenway Case.—Senator Fairbanks, of Indiana, upon being elected vice president in 1904, resigned as senator, the resignation to take effect on the following 4th day of March, 1905.

On January 17th, 1905, Mr. Hemenway was elected by the legislature to fill the anticipated vacancy. When his credentials were presented by Senator Beveridge, on February 21st, 1905, for filing, Senator Bailey called the attention of the senate to what he considered "a fatal objection to this certificate of election and to the election itself."

He pointed out that, when the election was had, no vacancy existed and at a time when it was possible no vacancy ever would exist; that a large majority of the courts that had discussed the matter hold that, until the date indicated in the resignation, the officer may withdraw it, and may thus prevent a vacancy; that the probability or improbability of the withdrawal of a resignation could not affect the law of the case.

He criticised the report of the committee on privileges and Elections in the Chilton case and took the position that it does not appear to have been taken into consideration the very vital question in the case, viz., "as to whether a resignation may be withdrawn or not, and yet the courts have held over and over again that it may be," and that the records of congress would bear him out in the statement that senators had sent resignations to the governors of their states and afterwards withdrawn them, and, while he was not opposed to the seating of Mr. Hemenway, the legislature having relied on such precedents, which he believed to be wrong, he would content himself "by simply saying that, if it were a question that might affect the

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political complexion of the senate. I should not want it to be understood as concluded by the action of the senate here.”

He referred to the fact that Senator Edmunds, a member of the committee on privileges and elections at the time of the Chilton case, a great lawyer and able statesman, did not concur in the report, and suggested that, at some future time, when no seat was involved, the committee render an opinion which would lay down the correct rule and “then every candidate and every legislature in the Union would know exactly how to govern themselves.”

Senator Platt, of Connecticut, agreed with Senator Bailey and desired a future opinion as to whether such elections were within the statute. Senator Teller stated that he was chairman of the committee on privileges and elections at the time; that it was a new question to him; that he knew some senators had raised the question, but that he did not take any part in the discussion or report except *pro forma*.

Senator Burroughs, of Michigan, the present chairman of the committee on privileges and elections, stated that he could see no possible objection to securing a new report on this point from the committee on privileges and elections. Senator Beveridge was of the opinion that, whatever the correct interpretation of the law was, as to the case under consideration, it was *stare decisis*. The credentials were placed on file.

Cong. Rec., vol. 39, Part 3, p. 2971.

Upon investigation and inquiry I fail to find that the senate committee on privileges and elections ever filed an opinion as suggested in the Hemenway case.

The differences of opinion which have arisen during the discussion of the foregoing case seem to have their foundation in the interpretation of the word “vacancy” as used in said section 17.

“The word ‘vacancy’ as applied to an office has no technical meaning. An office is not vacant so long as it is supplied in the manner provided by the constitution or law, with an incumbent who is legally qualified to exercise the powers and perform the duties which appertain to it; and, conversely, it is vacant in the eye of the law whenever it

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is unoccupied by a legally qualified incumbent, who has a lawful right to continue therein until the happening of some future event.”

29 Am. & Eng. Ency. of Law, 2nd ed., p. 562, and large array of cases there cited.

Had congress, in the use of the word “vacancy” in section 17, intended to give it a meaning other than the foregoing, it is reasonable to suppose there would have been inserted after that word, the words “actual or prospective.”

An unconditional resignation to take effect immediately can not be withdrawn, even with the consent of the power authorized to accept it; but a prospective resignation may, in point of law, amount to but a notice of intention to resign at a future date or a proposition to so resign; and, for the reason that it is not accompanied by the giving up of the office—possession is still retained and may not necessarily be surrendered until the expiration of the legal term of office, because the officer may recall his resignation—may withdraw his proposition to resign. He certainly can do this at any time before it is accepted; and, after it is accepted, he may make the withdrawal by the consent of the authority accepting, where no new rights have intervened.

Mecham on Public Officers, Par. 417,
Biddle v. Willard, 10 Ind. 62,
State v. Boecker, 56 Mo. 17.

It will be noticed that, in all the senate election cases above mentioned, new rights had intervened, but the senate did not consider them binding upon it.

Where the resignation is to take effect in the future, there is no vacancy until the time comes when the incumbent is to give up his office.

23 Am. & Eng. Ency. of Law, 2nd ed., 350,
State v. McGrath, 64 Mo. 139,
Biddle v. Willard, 10 Ind. 62.

The following authorities hold that a vacancy caused by a resignation to take effect in the future should not be filled

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until the vacancy actually occurs, and that the resignation may be withdrawn until the vacancy actually occurs.

8 B. Monroe (Ky.), 648,
Bunting v. Willis, 27 Grat. 144,
State v. Peele, 124 Ind. 515,
State v. Boecker, 56 Mo. 17,
Biddle v. Willard, 10 Ind. 62,
State v. McGrath, 64 Mo. 139.

The senate itself does not appear to have accepted the Chilton and Hemenway cases as well established, clearly defined and absolutely reliable precedents.

From the foregoing it will be seen that the filling of a prospective vacancy in the United States senate even by a legislature, caused by a resignation to take effect in the future, has been questioned and the validity thereof seriously doubted by lawyers of eminence, themselves members of the senate, not only in previous cases, but also in the most recent instance upon which the subject was discussed (Hemenway case).

The notice contemplated by section 17 is, in my opinion, one of actual existing vacancy which has not yet been given.

I fully realize and appreciate that an early election to fill the vacancy to be occasioned by the resignation of Senator Spooner is desirable and for the best interests of the people, and it is with reluctance that I am constrained to hold that the legislature cannot safely proceed to ballot prior to the second Tuesday after official notice of an actual existing vacancy which cannot be given before May 1st next, according to the tenor of the Honorable Senator's communication.

Should you, however, decide to proceed to ballot at an earlier date, relying upon the Chilton and Hemenway cases, the election may be subject to contest on the floor of the senate. Such a contingency can safely be avoided by following the procedure I have advised.

The importance of the question is my excuse for this somewhat lengthy opinion.

Respectfully submitted,

F. L. GILBERT,
Attorney General.

Official Opinions—Elections.

Election Expenses.—Candidates for town offices must file statement.

April 19, 1907.

MR. JOHN L. FISHER,

District Attorney,

Janesville, Wisconsin.

DEAR SIR—Your letter of the 13th inst. has been received and the question which you ask has had careful consideration. Sec. 4543c, Wis. Stats. of 1898, provides that:

“Every person who shall be a candidate before any convention or at any election for any state, county, city, township, district, or municipal office, or for member of the legislature of this state, or for senator or representative in congress of the United States shall, within thirty days after the election held to fill such office, make out and file with the officer empowered by law to issue the certification of election to such office or place and a duplicate thereof with the register of deeds, etc.”

In chap. 502, laws of 1905, the entire section is rewritten. The section as amended contains this language.

“Every person who shall be a candidate before any convention, or at any primary, or election to fill an office for which a nomination paper or certificate of nomination may be filed shall within thirty days after the election held to fill such office make out and file with the officer empowered by law to issue the certificate of election to such office, or place, a statement in writing setting forth in detail the amount of money expended.”

It may have been the intention of the legislature to limit the provisions of this section to officers who may be nominated at a primary election but if so, it has not definitely expressed such intention.

Yours truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Elections.

Commitments—Elections.—Clerk and comptroller of the city of Watertown; how and when elected.

C. A. KADING,

February 6, 1908.

District Attorney,

Watertown, Wisconsin.

DEAR SIR—Yours of February 4th has been received. You inquire whether, under section 697c of chapter 341, laws of 1907, a justice of the peace must commit all male persons over sixteen years of age to the workhouse in counties that have workhouses, or whether he has the right to fine them, in case a penalty provides a fine or county jail sentence.

In answer to this inquiry I will say that section 697c, as amended by chapter 341, provides in part as follows:

“Upon the completion of any such workhouse the county clerk shall notify in writing each justice of the peace, police justice and judge of every court held in his county of the fact and thereafter whenever any male person over sixteen years of age shall be convicted within such county of any offense of which a justice of the peace under the general law has jurisdiction to hear, try and determine, he shall be punished by imprisonment in the workhouse at hard manual labor and the commitment shall be to such workhouse at hard manual labor,” etc.

I am of the opinion that the construction that should be given to this provision is that, in every case where the punishment may be imprisonment and where the justice or judge gives a sentence of imprisonment, the person shall be sentenced to the workhouse, instead of to jail. You will remember that we have a number of offenses for which no punishment of imprisonment is provided; so it is very evident that, when this statute speaks of “any offense of which a justice of the peace under the general law has jurisdiction to hear, try and determine,” it has reference only to those offenses for which punishment by imprisonment is provided; and, in case either a fine or imprisonment may be imposed, in the discretion of the court, then a sentence to the workhouse is to be made, instead of a sentence to the jail, after the judge has determined that an imprisonment punishment shall be inflicted.

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You also state that the city of Watertown is a city operating under the general charter laws of the state of Wisconsin, and that, at the first meeting of the new council last spring, the office of comptroller was dispensed with for the ensuing year, which means up to May 1st, 1908, and it was provided that the duties of the comptroller should be performed by the city clerk. You inquire, first, whether, in my opinion, it will be necessary for the people of Watertown to elect a comptroller at the coming spring election and, second if not, whether it will be necessary for the people of Watertown to elect a city clerk at the spring election.

I understand that Watertown is a city of the fourth class. Under section 925—25 of chapter 604, laws of 1907, the comptroller is elected by the people. The time of electing a comptroller for the next term in your city will be at the city election. I understand that the city clerk of your city is to perform the duties of a comptroller only for the present term. Unless the same provision is made for the next term, the comptroller, in my opinion, will have to be elected for the next term at the spring election. I will call your attention to the following provision in said section 925—25, as amended:

“In cities where the clerk performs the duties of comptroller, the clerk shall be elected by the people.”

But, if you elect a comptroller for the ensuing year, then the clerk may be elected by the council, as you say the custom is in your city.

I believe this answers your questions.

Very truly yours,

F. L. GILBERT,
Attorney General.

Primary Election, Cities of Fourth Class—Nomination.—Candidates in cities of fourth class must be nominated at primary election or by nomination papers.

MR. MILO MUCKLESTON,
District Attorney,

February 10, 1908.

Waukesha, Wisconsin.

DEAR SIR—Replying to your inquiry by telephone as to whether or not in cities of the fourth class, if no petition was

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filed asking for a primary election, candidates would be nominated by the old convention system, I will say that subd. 5, sec. 11—2 of chap. 66, laws of 1907, provides in part as follows:

“Unless said petition is filed and a primary election held municipal officers in cities of the fourth class shall be nominated by nomination papers as provided in sec. 30—32, stats. 1898.”

In my opinion the printing of sec. 30—32, Stats. 1898, in the compilation of election laws is a mistake. That is quite evident from consideration of secs. 30 and 32, Stats. of 1898, and from the fact that there is no section, at least I have been unable to find any numbered 30—32. Secs. 30 and 32, Stats. 1898, provide among other things for the nomination of candidates by nomination papers and that is evidently what subd. 5 refers to.

Now it is very clear to me that the intent of the legislature was to do away with all nominating delegate conventions. That is made more clear by consideration of subd. 1 and 2 of sec. 11—2 of chap. 666, laws of 1907. Hence, as I view it, nominations for city officers in cities of the fourth class may only be made by primary election or nomination papers but if no petition for primary election is presented the only way to secure a nomination which may lawfully be placed upon the official ballot is by the circulation and filing of nomination papers.

Very truly yours,

Attorney General.
F. L. GILBERT,

Voting Machines.—May be used in choosing delegates to national conventions.

March 16th, 1908.

HONORABLE JAMES A. FREAR,
Secretary of State.

DEAR SIR—You have asked me whether or not voting machines may be used in the coming election for electing delegates to national party conventions.

In reply I will say, that sections 11—26, 27, 28, Wis. Stats. 1898, which provide the manner of nominating and electing delegates to national conventions, makes no mention of voting

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machines. Section 11-28 provides that the ballot shall be made up of several party tickets, which shall be securely fastened together at the top and folded, and that there shall be as many separate tickets as there are parties entitled to participate in the election. This provision cannot, of course, be literally put in effect upon voting machines. I am of the opinion, however, that the intents and purposes of law can be carried out by use of voting machines. The law authorizing the use of machines provides substantially that, in making up the ballot upon the machines, the directions of the statute for making ballots shall be followed so far as practicable. Section 44-8 provides that

“The ballots shall be placed on or in the machine in the order of arrangement provided by section 39, Statutes of 1898. Ballots for all questions must be provided in the same manner and must be arranged on or in the machine in the places provided for such purpose.”

Section 44-9 contains the following provisions:

“The common council of every city, the board of trustees of every village and the town board of every town in which a voting machine is to be used shall cause the proper ballot to be put on each machine corresponding with the sample ballots which are provided for, and the machines in every way put in order, set and adjusted ready for use in voting when delivered at the precinct.”

“In preparing a voting machine for an election, the custodian shall, according to the directions furnished, arrange the machine and the ballots therefor so that they will in every particular meet the requirements for voting and counting at such election in the manner provided for by construction of such machine.”

Section 44-13 contains this general provision relating to voting machines:

“All laws of this state applicable to elections where voting is done in another manner than by machine shall apply to elections and precincts where voting machines are used in so far as they are not in conflict with the provisions of this act.”

So far as intent and purpose are concerned, there is no conflict between the method of voting prescribed in the recent act of the legislature for the election of delegates to national conven-

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tions and the method of voting by use of machines. I am therefore of the opinion that voting machines may legally be used in the election of delegates to party national conventions.

Yours very truly,

F. L. GILBERT,
Attorney General.

Notice of Election—Date of Publication.—Published on day previous or after the day designated by law is a substantial compliance with statute.

March 17, 1908.

JOHN L. FISHER,
District Attorney,
Janesville, Wisconsin.

DEAR SIR—Yours of March 16th is received. You call my attention to the provisions of section 36, chapter 363, laws of 1907, which provides that publication shall be made twice in daily papers in counties or cities having such, one of which publications shall be made on the last Monday preceding the election and the other one week previous; also to paragraph 2 of said section, which provides that one of such publications shall be made in the newspaper advocating the principles of the party that cast the largest number of votes at the preceding election and the other publication in the paper that cast the next largest number of votes.

You state that you have two daily papers in your city—a republican and a democratic—and that the democratic paper has no issue on Monday, but has an issue on Sunday.

Under the statute the publication is required to be made on March 30th and April 6th. You inquire whether it would be proper to publish the election notice in the democratic daily in the issue of March 29th or March 31st and April 5th.

In answer to your inquiry I will say that, under the statement of facts presented by you, it is impossible for you to comply technically with the law in question.

Where it is impossibility to give statutory notice of an election, the election is not avoided for want thereof.

10 Am. & Eng. Ency. 627.

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It is not an unusual statutory provision that notice of a coming election shall be published in one or more newspapers a certain time before election day, the sole purpose of this being to warn the electors that an election is to be held; is generally held that a substantial compliance with the statute is all that is required.

15 Cys. 324.

In the case of state ex rel. Heim v. Williams, 114 Wis. 406, our court said:

“It is true that, when an election is authorized at specified time and place, the vote then cast may bind the community though the exact method of calling, noticing, or conducting the election may have been disobeyed. (State ex rel. Peabody v. Orvis, 20 Wis. 235); (State ex rel. Bruce v. Davidson, 32 Wis. 114, 120); but only when, in advance, the law has given such authority. (People ex rel. Fuller v. Palmer, 91 Mich. 283, 288); (Brewer v. Davis) Tenn., (9 Hump. 208).”

In view of the fact that it is impossible for you to comply with the law in question technically, and that the sole purpose of the notice is to inform the electors that an election is to be held, and that a substantial compliance with the statute is all that is required in cases where the time of the election is fixed by law, I am of the opinion that a publication made on March 29th or 31st and April 5th would be sufficient.

Very truly yours,

F. L. GILBERT,
Attorney General.

Ballots.—No arrangement of names prescribed for judicial ballots.

VROMAN MASON, District Attorney,
District Attorney,

Madison, Wisconsin.

DEAR SIR—In answer to the question contained in your communication of the 17th instant, I will say that there is no law of this state requiring that the names of judicial candi-

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dates shall be placed upon the ballot in alphabetical order. The law prescribes no rule concerning the relative positions that such names shall occupy.

Yours very truly,

F. L. GILBERT,
Attorney General.

Judicial Elections.—No sample ballot, no arrangements of names prescribed for judicial ballots.

March 18th, 1908.

HONORABLE JAMES A. FREAR,
Secretary of State.

DEAR SIR—In your communication of the 17th instant you have asked me whether or not sample ballots for judicial elections are required under the law to be sent out by the secretary of state as appears to be required in case of special elections, and, if so, whether the arrangement of names upon the ballot shall be made alphabetically or what rule, if any, is to govern.

Section 94, Wis. Stats., provides that elections for justices of the supreme court shall be notified, held and conducted and the results canvassed and returned in the same manner as general elections; that the ballots therefor shall be printed, furnished and distributed by the county clerks at the expense of the county, as other official ballots are distributed, so prepared as to indicate the candidates or nominees to be voted for and the respective judicial office for which each is intended as a ballot, substantially in the form prescribed in section 38.

Section 38 contains these provisions:

“The several regular party tickets nominated by conventions or by regularly constituted and authorized committees shall each be printed in one column, under the appropriate party designation, the columns to be arranged alphabetically, according to the first letter of the party name, thus: Democratic party, on the left hand side of the ticket shall be a column designating the office to be voted for, and on the same line in the columns under the appropriate party designation of each all the names of candidates duly nominated for that office shall be printed.”

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You will observe that this section provides that the names of political parties shall be arranged alphabetically, but makes no mention of the order of names of candidates.

Concerning notices of general election, section 20 provides that

“The secretary of state, between the first day of July and the first day of September in each year in which state officers, representatives in congress, members of the assembly and state senators are to be elected for a full term of office, or in which electors of president and vice president are to be elected, shall make out a notice in writing stating that at the next general election to be held on the Tuesday next succeeding the first Monday in November following the officers aforesaid, or so many of such officers as are to be chosen, are to be elected, and shall publish a copy of such notice in a newspaper printed at the seat of government, and shall transmit by mail a like notice to the county clerk of each county, specifying the said officers to be voted for in said county.”

I am unable to find any law requiring or authorizing the secretary of state to furnish sample ballots for judicial elections, such as are required for special elections. There is no law requiring that the names of candidates for judicial offices shall be placed upon the ballot in alphabetical order. The law prescribes no rule relating to the relative positions of such names upon the ballot. If the form of notice sent by the secretary of state to county clerks should contain the names of candidates nominated for judicial offices, arranged in alphabetical order or otherwise it would, in my opinion, meet every requirement of the law. In making such form, the secretary of state must necessarily use either the names of the candidates nominated or fictitious names.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Elections.—The word elections as used in sec. 925—29 construed to mean elections by the electors only and not including those by common councils of cities.

CHARLES A. Kading,
District Attorney,

March 18, 1908.

Watertown, Wisconsin.

DEAR SIR—Yours of March 17th is received. Inclosed please find a copy of the opinion to Honorable R. J. Coe, to which you refer and which we inadvertently failed to inclose in my recent letter to you.

You ask for my opinion upon another proposition. You state that Watertown is a city of the fourth class, existing under the general charter laws of the state of Wisconsin, that it is partly in Dodge and partly in Jefferson county, and that the officers are elected by the people with the exception of the city engineer, city clerk, city attorney, street commissioner and a few others; that these are elected by the common council. You call my attention to section 925—29, Statutes of 1898, which reads as follows:

“All elections shall be by ballot and the plurality of votes cast shall constitute an election. When two or more candidates shall receive an equal number of votes for the same office the election shall be determined by the casting of lots in the presence of the council at such time and in such manner as such council shall direct.”

You inquire whether this section applies to the election of the city clerk, engineer and those officers elected by the council, or whether it applies only in cases where there is a tie vote in an election by the people.

In answer to your inquiry I will say that it is very plain that the word “elections” does not apply to appointments made by the mayor and which are confirmed by the council. But you will notice that, under section 925—25, officers in some cases may be elected by the council, and it is a somewhat doubtful question whether the words “all elections,” used in section 925—29, include such elections by the council. That the term “election” has often been construed broadly enough to include elections by city councils or other legislative bodies is a well recognized fact.

See Words and Phases, 2330-2335.

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But it is also true that the word "election" in the strict sense undoubtedly means the choice of an officer in the exercise of which all the qualified electors have an opportunity to participate. The term *election*, generally speaking, imports a popular election.

Ex parte Faulker, 1 W. Va. 269, 299.

"Elected" in its strict sense means choice by popular vote.

Wickersham v. Brittan, 15 L. R. A. 106, 108; 93 Calif.

28 State v. Compson, 54 Pac. 349; 30 Ore. 25.

34; 28 Pac. 792.

The word "election" as used in constitution, art. 2, sec. 6, which provides that all elections by the people shall be by ballot, means a choice of person for public office made by the people.

Seaman v. Baughman, 47 N. W. 1091; 82 Ia. 216; 11 L. R. A. 354.

It seems to me that the law makers intended to limit the provisions of the section in question to elections by the electors only. It would be contrary to the usual practice for a council to elect an officer by a plurality of votes. The provisions of said section seems to be applicable more particularly to elections by the people. In section 925—32, following the section in question, the law-makers refer to special elections and inspectors and clerks of elections, and it is evident that elections by the people the referred to instead of elections by the council. I am of the opinion that the elections referred to in the section in question are not elections by the city council.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fraudulent Voting.—Posting copy of election law not necessary to conviction of illegal voting.

JOSEPH N. TREWEEK,

District Attorney,

Mineral Point, Wisconsin.

June 5th, 1908.

DEAR SIR—In your communication of the 3d inst. you have asked for my interpretation of chapter 313, laws of 1905.

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This section provides punishment for any person offering to vote at any election who has not the requisite qualifications, and it also provides punishment for any person who shall wilfully make any false statement under oath to the inspectors of any election, for the purpose of being registered as a voter. The closing sentence of the first section is as follows:

“It shall be the duty of the election board to post a copy of this law in a conspicuous place in the election booth prior to the holding of said election.”

I am of the opinion that this law is effective, whether or not this provision has been complied with. The law is made to go into effect from and after its passage and publication. All persons are presumed to know the law, and I do not think that this provision concerning the posting of this law annuls that presumption. The notice is required to be posted prior to the holding of the election. It may not be so posted at the time of the registry of voters. I am of the opinion that a person who made any false statement under oath, for the purpose of registering or who voted twice at the same election or who falsely impersonated another person entitled to vote or who violated any other provision of this law could be convicted, regardless of the fact that the law had not been posted in the election booth.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Circulation of Nomination Papers—Civil Service.—The circulation of nomination papers is “political service” and no officer of the state may, under the civil service law, accept such service from any employe of the state.

HONORABLE F. E. DOTY,

July 19, 1906.

*Secretary and Chief Examiner,
State Civil Service Commission,
Madison, Wisconsin.*

DEAR SIR—YOUR letter of the 1st inst. has been received. You state that officials and employes of the state wish to know more specifically whether they have a right, under the civil service law, to circulate nomination papers for the candidates of their choice, and ask for an interpretation of the phrase “political service” as used in section 28, chapter 363, laws of 1905.

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The words "political service" are used in section 28 in this connection:

"No officer, agent, clerk or employe under the government of this state shall, directly or indirectly, solicit or receive, or be in any manner concerned in soliciting or receiving, any assessment, subscription or contribution, or political service, whether voluntary or involuntary, for any political purpose whatever, from any officer, agent, clerk or employe of the state."

In the absence of judicial definition, the words "political service" should be given their ordinary and usual meaning. Webster's International Dictionary defines "political" as, "of politics, or relating to politics," and one of the definitions given to the word "politics" is, "The advancement of candidates to office." The word "service" is defined as, "The performance of labor for the benefit of another." Taking these definitions together, the words "political service" as used in the law may be defined as, the performance of labor for the advancement of candidates to office. The circulation of a nomination paper is certainly the performance of labor for the benefit of another. The purpose of a nomination paper is to advance a candidate to office. Under the primary election system of nominating candidates, no greater service may perhaps be rendered to such candidates than by the circulation of their nomination papers.

I am therefore of the opinion that, according to the provisions of this section, no officer, agent, clerk or employe under the government of the state should solicit or receive political service, such as the circulating of nomination papers, from any officer, agent, clerk or employe of the state.

It was not the purpose of the legislature as expressed in the civil service law to in any way abridge the rights of citizenship of the persons coming within the provisions of the law. Employes of the state have the same right as formerly to freely express their opinions upon political subjects and their preferences for candidates for office, but I believe the law plainly prohibits the acceptance of such political service as the circulating of nomination papers from state employes.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Official Opinion.—Fish and Game.

OPINIONS RELATING TO FISH AND GAME.

Fish and Game—Indians.—Right to fish on reservation in contravention of statutes denied.

September 6, 1906.

HONORABLE JONAS SWENHOLT,
State Fish and Game Warden,
Madison, Wis.

MY DEAR SIR—You have asked for my opinion as to whether the Indians on the Lac Court D'Oreilles reservation are subject to the fish and game laws while on said reservation.

In answer to your inquiry, I will say, that in the early dealings of the government with the Indian tribes the latter were recognized as possessing some of the attributes of nations with which the former made treaties. The practice of dealing with Indian tribes as separate nations was changed by a proviso inserted in the Indian appropriation act of March 3rd, 1871 (16 stat. 566; carried into section 2079 rev. stat.) which reads:

“No Indian nation or tribe within the territory of the United States shall be acknowledged or recognized as an independent nation, tribe or power with whom the United States may contract by treaty.”

From that time on the Indian tribes and the individual members thereof have been subjected to the direct legislation of congress, which for some time thereafter continued the policy of locating tribes on separate reservations and perpetuating the communal or tribal life. Under this policy of congress the exercise of certain powers by the Indian tribes is recognized, yet their subjection to the full control of the United States was often affirmed. In a general way it may be said that the rec-

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ognized relation between the government and the Indian was that of a superior and inferior, whereby the latter was placed under the care and control of the former. *Choctaw Nation v. United States*, 119 U. S. 1, 128.

Of late years a new policy has found expression in the legislation of congress, a policy which looks to the breaking up of tribal relations and the establishing of the separate Indian individual homes free from national guardianship and charged with all the rights and obligations of citizens of the United States.

By the act passed February 8th, 1887, congress provided:

“That in all cases where any tribe or band of Indians has been or shall hereafter be located upon any reservation created for their use, either by treaty, stipulation or by virtue of an act of congress or executive order, setting apart the same for their use, the president of the United States be, and he hereby is authorized whenever in his opinion any reservation or any part thereof of such Indians is advantageous for agricultural and grazing purposes, to cause said reservation, or any part thereof to be surveyed, or re-surveyed if necessary, and to allot the lands in said reservation in severalty to any Indian located thereon,” etc.

Section 6 of said act, provides:

“That upon the completion of said allotments and the patenting of the lands to said allottees, each and every member of the respective bands or tribes of Indians to whom allotments have been made shall have the benefit of and be subject to the laws, both civil and criminal, of the state or territory in which they may reside; and no territory shall enforce or pass any law denying any such Indian within its jurisdiction the equal protection of the law. And every Indian born within the territorial limits of the United States to whom allotments shall have been made under the provisions of this act, or under any law or treaty, and every Indian born within the territorial limits of the United States who has voluntarily taken up, within said limits, his residence separate and apart from any tribe of Indians therein, and has adopted the habits of civilized life, is hereby declared to be a citizen of the United States, and is entitled to all the rights, privileges, and immunities

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of such citizens, whether said Indian has been or not by birth or otherwise, a member of any tribe of Indians within the territorial limits of the United States without in any manner impairing or otherwise affecting the right of any such Indian to tribal or other property.”

In carrying out the provisions of this law congress passed an act which was approved February 3rd, 1903, which provides in section 1,

“That with the consent of the Chippewa Indians of Lake Superior, located on the Lac Court D’Oreilles reservation in the state of Wisconsin, to be obtained in such manner as the secretary of the interior may direct, the president may allot to each Indian now living and residing on said reservation and entitled to so reside, and who has not heretofore received an allotment not exceeding eighty acres of land, such allotments to be subject in all respects, except as to the age and conditions of the allottee, to the provisions of the third article of the treaty with the Chippewas of Lake Superior and the Mississippi, concluded September thirtieth, eighteen hundred and fifty-four.”

In response to my inquiry, the Honorable F. E. Leupp, the commissioner of Indian affairs, Washington, D. C., has written to me that the Indians of the Lac Court D’Oreilles reservation were allotted lands under the provisions of the treaty of September 30th, 1854, (10 stats. page 1109) and the act of February 3rd, 1903, (33 stat. p. 795). He states that the area held in the allotment is 57,746 acres and that there remains 11,390 acres not allotted, and it thus appears that all the Indians on the Lac Court D’Oreilles reservation have received allotment, although not all the land therein contained has been allotted to the Indians.

It follows as a necessary consequence that all the Indians on the Lac Court D’Oreilles reservation are, in accordance with the provisions of the act of congress of 1887, citizens of the United States and of the state of Wisconsin, and they are entitled to the benefit of and are subject to the laws both civil and criminal of the state of Wisconsin.

The constitutionality of the said act of February 8th, 1887, has been passed upon by the supreme court in the case of

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Matter of Heff, 197 U. S., page 488, and the court held that an Indian who has received an allotment and a patent for land is no longer a ward of the government, but a citizen of the United States and of the state in which he resides, and as such is not within the reach of Indian police regulation on the part of congress.

It is therefore my opinion that the Indians of the Lac Court D'Oreilles reservation are entitled to the benefit of the fish and game laws of the state of Wisconsin, and that you have a right, and it is your duty to enforce such laws against them whenever any of said Indians violates the same.

Very truly yours,

I. M. STURDEVANT,
Attorney General.

Game Law.—Shipping of whitefish and lake trout during closed season.

December 1, 1906.

HONORABLE JONAS SWENHOLT,
State Game Warden,
Madison, Wis.

DEAR SIR—You have asked me whether or not it is lawful to ship whitefish and lake trout between the 1st day of November and the 15th day of December next succeeding.

In reply I will state that paragraph 81 of the fish and game laws provides that it shall be unlawful to capture or take by means of nets or set lines in any of the outlying waters of this state, any white fish or trout between the 1st day of November and the 15th day of December, next succeeding.

Paragraph 119 provides a penalty for having in possession during the closed season any variety of fish, animals or game birds, except white fish and lake trout.

Paragraph 120 provides a penalty for selling or buying fish or game during the closed season, but excepts white fish and lake trout.

Paragraph 121 also prohibits the having in possession of fish or game protected by the laws of this state during the closed season but excepts white fish and lake trout.

Paragraph 123 of the fish and game laws is entitled by the

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compiler "Shipment of game or fish prohibited," but fish are not mentioned in the section quoted.

I am unable to find any provision of law prohibiting the shipping of white fish and lake trout between the 1st day of November and the 15th day of December next succeeding.

Yours truly,

L. M. STURDEVANT,

Attorney General.

Fish and Game; Waters, Classification of.—Fountain City bay is a part of the inland waters of the state as the same are classified by sec. 1, chapter 489 of laws of 1905. It is not a part of Lake Pepin. Fishing by nets cannot be authorized therein under the provisions of chapter 486 of the laws of 1905.

January 15th, 1907.

HONORABLE JONAS SWENHOLT,
State Fish and Game Warden,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your favor of January 11th, 1907, in which you say:

"Will you kindly inform me if the body of water called Fountain City bay, located in townships 19 and 20 and ranges 11 and 12 west, are inland waters and must not be fished in in accordance with paragraph 36 of our fish and game laws?"

Replying, you are informed that, by the provisions of section 4560a, Wis. Stats. 1898, as amended by section 1, chapter 437 of the laws of 1903, and section 1 of chapter 489 of the laws of 1905, the waters of the state of Wisconsin, "for the purpose of enforcing the fish and game laws of this state," are classified as inland and out-lying waters as follows:

"All waters within the boundaries of the state of Wisconsin as prescribed by the act of congress approved August sixth, eighteen hundred and forty-six, entitled, 'An act to enable the people of Wisconsin territory to form a constitution and state government and for the admission of such state into the union,' shall, for the purpose of enforcing

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the fish and game laws of this state, be classed and defined as inland waters except Lakes Superior and Michigan and the harbors and bays immediately connected with said lakes, Sturgeon Bay and Sawyers Harbor, Green Bay from the mouth of the Fox river, commencing at the most easterly point in section twenty-four, township twenty-four north, of range twenty east of the fourth principal meridian, being the angle between the third and fourth runs or courses of the survey of the meander line of said section twenty-four, as shown by the original plat of the survey of said township of record in the land office of this state; running thence south, forty-five degrees east, until the line reaches the mainland in township twenty-four north, of range twenty-one east; that part of the St. Croix river known as Lake St. Croix and that part of the Mississippi river known as Lake Pepin, which are hereby classed and defined as outlying waters."

It appears by this section that all of the waters within the boundaries of the state are inland waters, except Lakes Superior and Michigan and the harbors and bays immediately connected with said lakes, Sturgeon Bay, Sawyers Harbor, Green Bay from the mouth of Fox river, as particularly described, and that part of the St. Croix river known as Lake St. Croix and that part of the Mississippi river known as Lake Pepin, which are classed and defined as outlying waters.

By the provisions of section 1 of the enabling act found in the statutes of Wisconsin, volume 1, page 48, the boundaries of Wisconsin on the westerly side extend to the center of the main channel of the Mississippi river where that river forms the boundary between Wisconsin and the states of Minnesota and Iowa, and it will be readily seen that the classification so made would include that part of the main channel of the Mississippi river lying easterly from the center thereof as a part of the inland waters of the state and, of course, would include all bayous extending into the state of Wisconsin from said river, except Lake St. Croix and Lake Pepin aforesaid.

Section 1 of chapter 466 of the laws of 1905, which is paragraph No. 36 of our fish and game laws, forbids the catching or killing in any manner or by any device whatever, of any black bass or wall-eyed pike in that part of the St. Croix river known as Lake St. Croix and that part of the Mississippi river known as Lake Pepin between the first day of March and the twenty-

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fifth day of May next succeeding, by any other method than by angling or trolling in said waters.

Section 2 of said act provides a penalty for a violation of its provisions.

Section 3 provides a method for fishing in said waters, by procuring a license and executing a bond to the state fish and game warden, for the purpose of fishing for other fish than black bass and wall-eyed pike by other methods than angling or trolling.

The question presented by you is, whether licenses may be granted for fishing in the body of water called Fountain City bay under the provisions of said chapter 466 of the laws of 1905.

It is quite plain to me that licenses to fish under the provisions of said chapter 466 in any other way than by angling or trolling cannot be granted to fish in Fountain City bay, unless it be a part of Lake Pepin. It is out of the question, and would not be contended by anyone, that Fountain City bay as shown upon the maps is a part of Lake St. Croix. Whether it is a part of Lake Pepin is somewhat a question of fact, but, as shown by the maps, Fountain City bay is some forty or fifty miles southeasterly from that part of the Mississippi river known as Lake Pepin and does not appear to be connected with Lake Pepin in any way, except as both are connected with the main channel of the Mississippi river. However, if there were another slough or stream connecting Fountain City bay with Lake Pepin other than by the main channel of the Mississippi river, it would not in my opinion, make Fountain City bay a part of Lake Pepin, and there is no provision in the act, chapter 466, laws of 1905, which makes the bays or streams leading into or out of Lake Pepin, waters in which license to fish by nets could be granted. It therefore appears that the authority which is granted to license persons to fish in Lake St. Croix and Lake Pepin by using nets can not be extended to include other waters than those directly included within the boundaries of those lakes and, in my opinion there are no statutory provisions that authorize you to grant licenses to fish with nets in Fountain City bay as you describe it and, if it is deemed desirable to permit fishing in said bay with nets, legislative action must be taken to authorize it.

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Since the foregoing was written you make oral inquiry as to whether you are authorized to license fishing with nets for rough fish in said Fountain City bay under the provisions of sec. 12 of chap. 489 of the laws of 1905. Sec. 38 of the fish and game laws of 1905-6. This section provides, "The state fish and game warden shall upon application therefor issue to any person a license to set, use and operate seines, pound nets of not less than two and one-fourth inch bar, fyke or hoop nets of not less than two and one-fourth inch bar, and gill nets of not less than four inch bar, in the Mississippi river where said river forms the boundary line between the state of Wisconsin and the state of Minnesota, and where said river forms the boundary line between the state of Wisconsin and the state of Iowa, for the purpose of catching and taking buffalo-fish, carp, etc."

As I understand it, Fountain City bay is a bayou or slough extending inland from the Mississippi river. The section above quoted would authorize you to license fishing in the Mississippi river where said river forms the boundary line between Wisconsin and Minnesota and between Wisconsin and Iowa. Sec. 1 of chap. 489 of the laws of 1905 which classifies inland and outlying waters refers to the boundary waters as prescribed in the act of congress of August 6, 1846, entitled,

"An act enabling the people of the territory of Wisconsin to form a constitution and state government and for the admission of such state into the union."

So that what constitutes the Mississippi river as forming the boundary would be as a river was understood in that instrument, and it has since been recognized when brought in question in the courts as to what constitutes the true river.

In the case of *Doddridge v. Thompson* 9, Wheaton U. S. 136-138:

"The territory lying between two rivers, is the whole country, from their sources to their mouths; and if no fork of either of them has acquired the name, in exclusion of another, the main branch, to its source, must be considered as the true river."

Bayous are not recognized as a part of the river proper nor as it is understood in the above cited enabling act.

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In the case of *Doddridge v. Thompson*, supra p.

In the case of *Franzini vs. Layland*, 120 Wis. 76-77 Justice Marshall, speaking for the court says

“The language of the enabling act (ch. 89, p. 56, 9 U. S. stats. at large) clearly indicates that it was framed with reference to rivers as they were then understood to exist and were shown upon maps of recognized accuracy. It is hardly worthy of serious thought that a narrow, though navigable, bayou upon either side of the river at any point could have been supposed would ever be taken as the Mississippi river mentioned in the act. There are many such bayous along the Mississippi river upon both sides thereof, some of them being many miles in length and with much territory between them and the main river, but we venture to say that none of them were ever considered as forming boundary water between states under any enabling act admitting such states into the union and fixing the boundary between the same as the center of the main channel of the river.”

From the foregoing it is very clear to me that fishing by nets authorized in sec. 12, chap. 489 of the laws of 1905, applies only to the Mississippi river proper as it has been understood and defined in the Wisconsin case above cited and that you have no authority under said section to authorize fishing in the bayous which extend from the Mississippi river and that said bayous are a part of the inland waters of the state as the same are classified in section 1, chapter 489 of the laws of 1905.

All of which is respectfully submitted.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Fish-ways; Constitutional Law.—Control of the state over its rivers. Power of the state to order construction of fishways in dams previously constructed.

HONORABLE JAMES NEVIN,
Superintendent of Fisheries,
 Madison, Wisconsin.

May 29, 1907.

DEAR SIR—I am in receipt of your letter of the 28th, enclosing Bill No. 132, S., and amendments thereto. You state that

“The question has been raised as to whether the fish commission can be given the power to order fishways as provided in this bill, and whether they could compel dam owners to build fishways under the provisions of such an act without other process of law. In short, could they enforce a law of this kind?”

You ask for my opinion on this point and also for a few suggestions that will assist you in perfecting the bill.

In reply I will say that I have examined the bill and the amendments thereto and have carefully noted the provisions thereof. By sec. 1497g thereof it is made the duty of the commissioners of fisheries to adopt a plan or plans of fishways and when they are petitioned so to do, to examine any dam or obstruction to free passage of fish in a stream to determine whether a fishway is necessary, and if, in their judgment, they deem a fishway desirable, to notify the owner, occupant or manager of any such dam, to build a fishway therein, and accompany such notice with plans and specifications for building a fishway. These provisions are only a method of giving notice to the owner of the necessity for building a fishway as a preliminary to an action to be commenced if that should be necessary to recover the penalties provided in sec. 1497f of the act.

You will note that there is no provision in the act to “compel dam owners to build fishways” but it does provide that dam owners shall incur certain penalties if they do not build fishways which is the method adopted of compelling fishways to be built and which no doubt would have that effect. The act does not provide, however, for its enforcement or for the collection of the penalty “without other process of law.” If the dams are

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not built as required by notice given, then the owner or occupant is liable to a penalty which may be enforced by an action for that purpose in the name of the state, to be commenced by the district attorney of the county in which the dam is located. Such action affords "other process of law" as the complaint would be accompanied by a summons.

You further inquire whether you can enforce a law of this kind. In reply I will say that I do not think there is any question but that such an act is constitutional and that it may be enforced by the state. The enforcement of it, you will observe, does not lie with the commissioners of fisheries. They are only made the agents of the state to serve notice. The enforcement of the law is made to rest with the state fish and game warden, and district attorneys are required to prosecute actions for the violations of the law.

As above stated, I think this act is entirely constitutional. The rivers of the state are its natural highways and the state is charged with the duty of keeping them open for the purpose of navigation and for the free passage of fish up and down the stream.

State v. St. Croix Boom Co., 60 Wis. 570,
Diedrich v. N. W. U. R. Co., 42 Wis. 248.

In addition there is the statutory provision as to meandered streams. Sec. 1596, Stats. of 1898.

See also Attorney General ex rel. Askew v. Smith, 109 Wis. 532.

Rossmiller v. State, 114 Wis. 169-186,
Willow River Club v. Wade, 100 Wis. 97.

No dam or other obstruction can lawfully be placed in a navigable stream of the state except by authority of the legislature.

Sec. 1596, Stats. of 1898.

Now supposing authority to have been given by the legislature for the construction of a dam in a water-way of the state. Such act is the granting of a franchise or charter, or corporate power, and there is no question but what such franchise or charter may be altered or repealed under the reserve power contained in sec. 1, art. XI of the state constitution.

In the case of Attorney General v. Railroads, 36 Wis. 425,

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it was held that the restriction of a railroad company in its tolls was an alteration within the scope of this power, and this view was sustained by the U. S. supreme court in

Piek v. C. etc. R. Co., 94 U. S. 164,

Mann v. Illinois, 94 U. S. 113,

New York & N. E. R. Co., v. Bristol, 151 U. S. 556.

See also State v. Railway Cos., 128 Wis. 446, 507, 508, 509.

In view of this constitutional reserve power over the acts of the legislature in granting franchises and corporate powers, I have no doubt but that a subsequent legislature may impose additional burdens or restrictions upon the franchise holder whenever it may deem it expedient so to do. I also think that the legislature may require mill dam owners to make provision for navigation or passage of fish up and down streams under its authority over the navigable waters, the highways of the state.

The bill appears to me well adapted to that purpose.

I would, however, respectfully suggest the following amendments to the act.

Add the words, "or passage" at the end of line thirty.

Substitute "a" for "the" in line forty-one.

Strike the words "by the state fish and game warden" from line sixty-three.

Strike out the word "every" and add "s" after the word "attorney" in line sixty-four, and

Strike out all after the word "law" in line sixty-five and sixty-six.

Yours truly,

F. L. GILBERT,

Attorney General.

The Indians of the Red Cliff Reservation.—Are citizens of the U. S. and of Wisconsin, and as such are subject to the fish and game laws of this state.

HONORABLE JONAS SWENHOLT,

May 29th, 1907.

State Fish and Game Warden,

Madison, Wisconsin.

DEAR SIR—Yours of May 7th was duly received. You inspire whether the Indians on the Red Cliff reservation have

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any special rights to set nets and catch and sell fish; in other words, whether they are subject to the same fish and game laws as are citizens of the state of Wisconsin.

In answer to your inquiry, I will say that, in the early dealings of the government with the Indian tribes, the latter were recognized as possessing some of the attributes of nations with which the former made treaties. The practice, however, of dealing with Indian tribes as separate nations was changed by a proviso inserted in the Indian appropriation act of March 3d, 1871 (16 U. S. stats. at large, 566, carried into sec. 2079, revised stats.) which reads as follows:

“No Indian nation or tribe within the territory of the United States shall be acknowledged or recognized as an independent nation, tribe or power with whom the United States may contract by treaty.”

From that time on the Indian tribes and the individual members thereof have been subject to the direct legislation of congress, which for some time thereafter continued the policy of locating tribes on separate reservations and perpetuating communal or tribal life.

In a general way, it may be said that the recognized relation between the government and the Indian was that of a superior and inferior, whereby the latter was placed under the care and control of the former.

Choctaw Nation v. U. S., 119 U. S. 1, 128.

Of late years a new policy has found expression in the legislation of congress—a policy that looks to the breaking up of tribal relations and the establishing of the individual Indian in separate homes, free from national guardianship and charged with all the rights and obligations of citizens of the United States.

By the act of February 8th, 1887, congress provided:

“That in all cases where any tribe or band of Indians has been or shall hereafter be located upon any reservation created for their use, either by treaty, stipulation or by virtue of an act of congress or executive order, setting apart the same for their use, the president of the United States be, and he hereby is authorized whenever in his opinion any reservation or any part thereof of such Indians is advantageous for agricultural and grazing purposes, to cause said

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reservation or any part thereof to be surveyed, or resurveyed if necessary, and to allot the lands in said reservation in severalty to any Indian located thereon," etc.

24 Stat. 388.

Section 6 of said act provides:

"That upon the completion of said allotments and the patenting of the lands to said allottees, each and every member of the respective bands or tribes of Indians to whom allotments have been made shall have the benefit of and be subject to the laws, both civil and criminal of the state or territory in which they may reside; and no territory shall pass or enforce any law denying any such Indian within its jurisdiction the equal protection of the law. And every Indian born within the territorial limits of the United States to whom allotments shall have been made under the provisions of this act, or under any law or treaty, and every Indian born within the territorial limits of the United States who has voluntarily taken up, within said limits, his residence separate and apart from any tribe of Indians therein, and has adopted the habits of civilized life, is hereby declared to be a citizen of the United States, and is entitled to all the rights, privileges and immunities of such citizens, whether said Indian has been or not, by birth or otherwise, a member of any tribe of Indians within the territorial limits of the United States without in any manner impairing or otherwise affecting the right of any such Indian to tribal or other property."

In response to my inquiry, the Honorable C. F. Larrabee, acting commissioner of Indian affairs, Washington, D. C., has written me that the Indians of the Red Cliff Indian Reservation in Wisconsin have all been allotted lands, the last allotment having been made under the joint resolution of February 20th, 1895 (28 stats. at large, 907). Only 40.10 acres have been reserved for administrative purposes. All the rest of the land has been allotted to them and every Indian has received an allotment. It follows as a necessary consequence that all the Indians on the Red Cliff Indian Reservation are, in accordance with the provisions of the act of congress of 1887, citizens of the United States and of the state of Wisconsin, and that they

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are entitled to the benefit of, and are subject to, the laws, both civil and criminal, of the state of Wisconsin.

The constitutionality of the act of February 8th, 1887, has been passed upon by the supreme court of the United States in the case of the matter of Heff, 197 U. S., p. 488. The court there held that an Indian who has received an allotment and a patent for land is no longer a ward of the government, but a citizen of the United States and of the state in which he resides, and that as such he is not within the reach of Indian police regulation on the part of congress.

It is therefore my opinion that the Indians of the Red Cliff Reservation are entitled to the benefit of the fish and game laws of the state of Wisconsin and are subject to such laws, and that you have a right and it is your duty to enforce those laws against them whenever violated by said Indians.

Very truly yours,

F. L. GILBERT,

Attorney General.

Game Wardens; Compensation.—A deputy game warden may be paid his per diem and expenses for attendance at a meeting held for the purpose of preserving fish and game, when so ordered and directed by the state game warden.

June 28, 1907.

HON. J. A. FREAR,

Secretary of State,

Madison, Wisconsin.

DEAR SIR—I am in receipt of your favor of the 27th inst., enclosing voucher of Valentine Raeth, a game warden, in which you desire my opinion as to whether you can properly audit and allow an item of \$24.80 for transportation and various items of expense incurred by him while attending a meeting of the League of American Sportsmen at Norfolk. Sec. 4 of chap. 358, laws of 1901 provides that:

“Additional special deputy wardens who may be appointed shall each receive a per diem to be fixed by the state warden, by and with the approval of the governor, which per diem shall include pay for such days as each such deputy shall be under the direct order of the state

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warden to perform services in the enforcement of the fish and game laws, and upon certificate of said warden that such services have been actually rendered at his instance and under his direction. In addition to the per diem provided for, such deputy shall receive his actual necessary expenses incurred while working under the direction of the state warden, which expenses shall be paid upon vouchers therefor approved by the governor and countersigned by said fish and game warden."

The voucher enclosed for my consideration has on the back thereof the certificate of the state warden and the approval of the governor. I have called the state warden's attention to this and in conversation with him this afternoon he states that he approves the same as having been done under his express direction and that the attendance of Deputy Warden Raeth at said convention was performing services in the enforcement of the fish and game laws, in that it was a meeting of men interested along this line of work and resulted in the formulation of plans and methods for the better preservation of fish and game throughout the various states, including Wisconsin.

Under these circumstances it is my opinion that you are justified in auditing and allowing the bill as presented.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fish and Game.—Constitutional law, licensing non-residents, Fish and Game law act requiring license fee for fishing for trout in certain counties by non-residents of the state is constitutional.

July 12th, 1907.

HONORABLE J. O. DAVIDSON,
Governor of Wisconsin.

DEAR SIR—I am in receipt of yours of the 11th inst. in which you ask my opinion as to the constitutionality of bill No. 989, A., submitted therewith.

This bill provides that every non-resident of this state shall

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be required to secure a license to take, catch or fish for any trout in certain counties, for which license he is required to pay a fee of five dollars.

It also provides a penalty for any non-resident to so take, catch or fish for trout without complying with the provisions of the act.

Replying I will say that the time between the request was received and that given for reply is so short that I am unable to make any extended examination of the question involved.

We have other statutes discriminating as to the amount that shall be charged for hunting, as between residents and non-residents of this state. This act applies to all non-residents alike. True, it is not uniform in its application throughout the state, but I find no constitutional provision that all laws shall be uniform throughout the state and, under the several fish and game acts, we have various provisions applying to different lakes and localities. There is a provision of the federal constitution, section 2 of article IV, that says:

:"The citizens of each state shall be entitled to all the privileges and immunities granted to citizens in the several states,"

and, under this constitutional provision, it has been held that non-residents of a state cannot be required to pay a higher tax than residents.

Ward v. Maryland, 12 Wallace 430.

But a license for fishing I regard as something different from a tax. The fish in the streams and lakes belong to the people of the state and I am of the opinion that the legislature may impose such conditions upon non-residents taking them as to it shall appear wise. While in some doubt, I am inclined to hold that the act in question is not unconstitutional.

Yours respectfully,

F. L. GILBERT,
Attorney General.

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Fish and Fishing.—Gill nets forbidden by sec. 4560a—40. State fish and game warden is not authorized to issue licenses therefor.

October 8th, 1907.

HONORABLE J. W. STONE,
State Fish and Game Warden,
 Madison, Wisconsin.

DEAR SIR—You ask my opinion as to whether fishing may be conducted with gill nets in the waters of Lake Superior, Lake Michigan or any of the bays thereof, within the jurisdiction of this state, and whether you may issue licenses for such fishing.

Replying, I will say that section 4560n—40 of the statutes provides in part as follows:

“It shall be unlawful and it is prohibited for any person or persons, firm or corporation to set or use nets or seines for catching fish or to catch fish of any kind, except as otherwise provided by law, in the waters of lake Michigan, Green Bay, lake Superior or in any of the bays thereof, within the jurisdiction of this state without first having procured a license from the state fish and game warden as provided by law.”

(pp. 97, 98, Fish and Game Laws 1907.)

Subdivision 2 of said section provides in part:

“The license for each seine shall be fifty dollars and for each pound net twenty dollars.”

This provision in reference to licensing for fishing with seine and pound nets is the only provision in the statute relating to *licensing* fishing by nets at all in said waters; but the following portions of section 4560a—25 of the statutes (section 1, chapter 471, laws of 1907) provides:

“It shall be unlawful and is hereby prohibited for any person or persons, firm or corporation, to set, cause to be set, placed or used,

“c. In the water of Lake Superior, Lake Michigan and Green Bay and the Fox river up to the dam at De Pere, a gill net or nets having meshes less than two and three-quarter inches stretch measure, except that gill nets having meshes not less than two and one-quarter inches stretch

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measure may be used for the purpose of taking perch, herring and other fish except lake trout, bass and white fish in the waters of Green Bay and in the waters of Lake Michigan; provided, that persons operating any gill net or nets having meshes less than two and three-quarter inches stretch measure, shall not have any lake trout, bass or white fish in their possession while operating said nets; provided, further, that bait net, not to exceed two thousand feet in length with meshes from one and one-half to one and three-quarters inches stretch measure may be used in any of the outlying waters for the purpose of taking bloaters for bait for set hocks."

(Paragraph 90, pp. 90, 91, Fish and Game Laws 1907.)

It appears from these portions of said section that gill nets having meshes not less than two and three-quarter inches stretch measure may be used in said waters for the purpose of taking perch, herring and other fish except lake trout, bass and white fish, without license.

The same section also forbids persons operating gill nets or nets having meshes less than two and three-quarter inches stretch measure to have lake trout, bass or white fish in their possession.

I therefore conclude and am of the opinion that gill nets having meshes not less than two and three-quarter inches stretch measure may be used in said waters for the purpose of taking perch, herring and other fish except lake trout, bass and white fish, without a license from the state fish and game warden, but that it is unlawful for fishermen using such nets to catch or have in their possession any lake trout, bass or white fish while operating such nets, and that it is unlawful for fishermen so using gill nets to catch any lake trout, bass or white fish or to use gill nets of different size mesh for that purpose, and that you have no authority to license persons to fish with gill nets in said waters at all.

Yours truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Fish and Game.

State Fish and Game Warden.—Must furnish his own board and lodging while in city of Madison.

HON. JAS. A. FREAR,

Oct. 24, 1907.

Secretary of State,
Madison, Wisconsin.

DEAR SIR—YOUR communication of the 9th inst., in reference to the voucher of Mr. J. W. Stone, State Game and Fish Warden, was duly received.

I have delayed the matter in order that I might take the same up with Mr. Stone and ascertain the nature of the charges, etc. You say in part:

“The voucher contains receipts for meal tickets \$21.00 and room rent \$12.00; total \$33.00. I am advised that this is the only voucher which has been presented in which these items have been charged against the state where the official has a stated salary and with headquarters in this city.”

Section 1498, R. S. 1898, as amended by sec. 1 of chap. 410, laws of 1903, provides in part that,

“The governor shall appoint a state fish and game warden who shall hold his office for the term of two years. Such warden shall devote all his time to the duties of his office and shall receive a salary of \$1800.00 per year and his actual expenses and disbursements, to be paid upon vouchers therefor, approved by the governor and to be paid out of the fund known as the hunting license fund.”

It is my opinion that when a public official accepts an appointment for a definite period of time, at a fixed salary, and has his office and headquarters in the capitol, the law implies, as an element of the contract created by the appointment and acceptance of the position, an agreement by such appointee to provide his board and lodging while in the city of Madison.

I believe it has always been the custom for state officials having their headquarters at Madison to defray their own living expenses while here. Consequently I am of the opinion that the items for meal tickets and room rent cannot be allowed.

In respect to the other items to which you refer, I will say

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that from an interview with Mr. Sone I have ascertained that the Robert Hitchen bills are for special detective work in the enforcement of the game laws, and that the Rose B. Gratz bill is for typewriting work. Both of these bills, under the circumstances, appear to me to be proper expenditures from the hunting license fund. However, both of these bills should be properly itemized and the vouchers should show the nature of the service and the circumstances under which it was contracted.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fish and Game Laws.—Pike, amount which may lawfully be shipped from inland waters. Package, mixture of pike with other fish unlawful.

Oct. 29, 1907.

HON. J. W. STONE,
State Fish and Game Warden,
Madison, Wis.

DEAR SIR—I am in receipt of your letter of the 25th in which you say:

“If 20 pounds of pike are put in a barrel containing 200 pounds of rough fish, as designated in paragraph c of this section (section 4565k) are they liable to seizure under this section if shipped from inland waters?”

Replying I will say that said section 4565k provides in part as follows:

“It shall be unlawful for any person, company or corporation to offer for transportation or to transport to any point within or without this state any fish taken from the inland waters of this state except as hereinbefore provided.”

Subdivision a of said section permits the transportation of one package containing not more than 20 pounds of fish except trout of any variety. Subdivision b provides that any package or shipment containing more than 20 pounds of fish except trout of any variety, taken from the inland waters of this state may be transported to any point within this state and provides

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as to marking and the shipper accompanying the same. Then this further proviso is added:

“and provided further that pike taken from the outlying waters in this state may be transported in any quantity from any outlying point within the jurisdiction of this state to points within this state without being accompanied by the shipper at any time except during the closed season for taking such fish from inland waters. Such shipments (shipments of pike) to points without the state are hereby prohibited except as provided in paragraph ‘a’ of this section.”

Subdivision c provides that the provisions of this section shall not apply to shipments of chubs and other rough fish including sturgeon and pickerel, but pike is not mentioned therein.

I conclude from the reading of the whole of said section that it is not lawful to ship more than 20 pounds of pike in one package from the inland waters of the state and that such shipments should not be in a package containing other fish and that if shipment is otherwise made, the whole package or shipment is liable to seizure and to be confiscated and sold under the form as to provisions of said section. Shipments should be made in such form as to permit proper marking and labeling. Pike from inland waters should not be mixed with other fish.

Section 4560a authorizes persons actually engaged in fishing with nets in the waters of Green Bay to ship not to exceed 50 pounds of pike a day to points within or without the state, but Green Bay is not regarded as a part of the inland waters of this state and the latter section is made to apply to shipments from outlying waters only.

Replying to your further inquiry, I will say that in my opinion the two sections named define shipments of pike from inland and outlying waters.

Yours truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Fish and Game.

Fish.—Shipping and selling of fish imported from other states.

Nov. 12, 1907.

MR. J. W. STONE,
State Fish & Game Warden,
Madison, Wisconsin.

DEAR SIR—You have requested my opinion as to whether or not there is any law to prevent one from selling and shipping out of this state fish imported from other states, the catching or selling of which is not prohibited by the laws of such other states.

Pursuant to your request I have made a careful examination of the laws of this state pertaining to the subject and with the exception of chapter 230, of the laws of 1901 (par. 96, F. & G. Laws) which applies only to Dane county, all of the other laws seem to have reference to fish taken from the waters of this state. I am unable to find any law which prohibits the doing of the foregoing acts except during the closed season for the respective varieties of fish. Section 4566, Stats., as amended by section 13, chap. 311, laws of 1899 (par. 119, F. & G. Laws), and section 25, chap. 312, laws 1899 (par 120, F. & G. Laws.)

If fish imported into this state were to be offered for reshipment at any point in the state not situated on the waters designated by the statutes as outlying waters, it is possible that a conviction might be sustained under section 23, chap. 358, laws 1901 (par. 125, F. & G. Laws), which appears to bring such a shipment under the provisions of law pertaining to the shipment of fish taken from the inland waters of the state.

If you deem it of sufficient importance you might test the matter by making a seizure of fish imported and reshipped from some point in this state not situated on outlying waters. If the person from whom the seizure be made deem himself within the law he might commence an action of replevin and thereby have the question determined.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Fish and Game Laws.—Hotel, boarding house and restaurant keeper cannot lawfully furnish venison to their guests during closed season for deer. Individuals having venison on hand at the end of the closed season may keep and consume the same by giving notice to the state game warden or one of his deputies. Sec. 66, 118 and 47 of Fish and Game law, 1907, construed.

November 19, 1907.

HON. J. W. STONE,
State Fish and Game Warden,
Madison, Wisconsin.

DEAR SIR—You ask my opinion as to whether a restaurant or hotel keeper may serve venison or other game to his guests and call my attention to sec. 66 and 118 of the fish and game laws of 1907.

Replying I will say that sec. 66 in my opinion refers solely to having in possession for the purpose of sale, barter or trade or purchasing venison or other game or birds and I consider that that section does prohibit such possession or the purchasing of such game.

Sec. 118 seems to specifically cover the question presented because that section first prohibits the having in possession of fish, animals or game except white fish or lake trout during the closed season therefor (except alive) or any carcass or flesh thereof and said section further provides that any keeper of a hotel restaurant or boarding house who shall serve to any of his guests any such fish, venison, animals, game or birds, except white fish or lake trout, in his possession or under his control during the closed season at any hotel, restaurant or boarding appears to me to prevent the serving of venison or other game during the closed season at any hotel, restaurant or boarding house. However, sec. 47 of the fish and game laws provides that any person residing in this state who shall lawfully kill any deer may keep and consume the meat thereof in his own family by serving a written notice on the game warden or deputy game warden on or before the last day of the open season for killing deer, which notice shall state as near as may be when and where such deer was killed and the number of pounds of venison then in his possession and that the same is to be kept and used by his own family.

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As can be seen by reading said section a way is thereby provided by which any person who shall have killed a deer or other game during the open season therefor may keep and consume the same in his family after the season is closed and I consider that this section would not prevent any individual except keepers of hotels, restaurants or boarding houses so having venison to serve it to his guests nor do I think it would prevent a man who has no family and who is not a keeper of a hotel, restaurant or boarding house from serving the same to his guests, but I do not think the statute can be enlarged in such a manner as to violate its express terms for permitting such venison to be served to his guests by a keeper of any hotel, restaurant or boarding house.

Trusting that what I have said answers your inquiry, I am,

Very truly yours,

F. L. GILBERT,
Attorney General.

Fish and Game Laws.—Hunting license, fraud in obtaining, false representation may be made orally under sec. 4562c Stat. of 1898.

MR. HERMAN LEICHT,
District Attorney,

Nov. 26, 1907.

Medford, Wisconsin.

DEAR SIR—I am in receipt of your letter of the 23rd inst. in respect to the offense of obtaining a resident hunting license by fraud, in which you say:

“A party who left this state some time early in 1906, and moved his goods from this city May 3, 1906, to Colorado, came to Wisconsin during the present hunting season, and made application to the county clerk of this county for a resident license. The county clerk knew the party well, but inquired of him whether he was a resident of this state, stating that otherwise he could give him no license, to which which the party replied that he was a resident and tax payer of this city, and was west for his health on advice of a physician. These statements were not reduced to writing, no written application whatever was made, and no affidavit, neither was any other person resident of this county present,

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as I am informed. The party is a former county judge of this county. The county clerk issued him a resident hunting license, on the basis of his statements. We have ascertained that the person voted in Colorado last spring. He has been arrested under sec. 4552r, R. S. 1898, and now claims he is still a resident here. I should like to have your opinion on the question whether it is necessary to show that the application was in writing and verified as the law provides, before a prosecution can be sustained for procuring the license by fraud, or will the oral statement suffice under sec. 4562r?"

In reply I will say that in my opinion under the statute, 4562c, Statutes of 1898 (which you erroneously cited as 4552r) the offense may be committed by false oral representations which enabled him to obtain the license as well as though the false statements were in writing, even though section 13 of chapter 312, laws of 1899, provides that the applicant shall give such other information as shall be required by the secretary of state and the state fish and game warden, following which are these words: "shall be verified by the affidavit of the applicant and some resident of the county other than himself acquainted with the facts as set forth in the application," but the difficulty you will probably encounter upon the trial will be in proving conclusively that the false statements were made by the defendant, as from your statement you will only have the evidence of the county clerk on behalf of the state. It will, therefore, resolve itself into a question of veracity between the county clerk and the defendant, but as the statute, 4562c, does not require that the false statements should be in writing to constitute the offense, I am very clear that the offense may be committed by oral false representations.

Then, also, you will have to encounter the question of change of residence. This is, in many instances, determined by the intent of the individual. That is, he will probably testify that his intention was not to remove from the state permanently. If you are able to show that he voted in Colorado, that would be quite conclusive on that question, but to prove that you would have

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to obtain evidence from Colorado of that fact, unless you may be able to prove it by admissions of the defendant or draw it out from him on cross examination.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fish and Game Laws; Pickerel.—Pickerel are classed as game fish by ch. 193 of laws of 1907, and are subject to provision of 4565k relating to shipment of fish and are not exempted by subd. c, thereof.

HONORABLE J. W. STONE,
State Game Warden,

December 14, 1907.

Madison, Wisconsin.

DEAR SIR—You inquire whether the statute regulating the transportation of fish, section 4565K, Statutes of 1898 section 20, ch. 437, laws 1903) applies to the transportation of pickerel.

Replying I will say that subdivision C of said section exempted pickerel along with other rough fish from the regulations of that statute in respect to shipment, but section 4560A—4 (ch. 193, laws 1907) changes the classification of fish and places pickerel in the class of game fish and said statute provides that for the purposes of construing and enforcing the laws of this state relating to the protection, taking and having in possession certain fish which include pickerel are hereafter to be known and classed as game fish.

In my opinion this section modifies and amends section 4565K by implication to the extent of removing pickerel from the provisions of the latter act. It is a later statute and if such amendment is not recognized the two statutes would be in conflict, and therefore I conclude that pickerel, being classed as game fish, are protected the same as other game fish and are not exempted by the provisions of subdivision C of section 4565K in respect to shipment.

The two statutes must be construed, if possible, so that both may stand and effect be given to each, and the latter act controls the earlier one.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Deputy Game Warden; Removal of.—Are employed to perform per diem services. If state game warden furnishes them no duties to perform their compensation ceases. Civil service, removals, suspensions.

HONORABLE J. W. STONE,
State Fish and Game Warden,
Madison, Wisconsin.

Feb. 8, 1908.

DEAR SIR—I am in receipt of your letter of the 7th relating to the case of Deputy Game Warden A. C. Sanderson, of Sturgeon Bay, Wisconsin, and a letter of the civil service commission to Messrs. Tenney, Hall, Davies & Sanderson. dated Feb. 5th, and also a letter from Tenney, Hall, Davies & Sanderson to you, dated Feb. 5th, and have given the same careful consideration.

You state that on January 3rd you sent the following notice to Deputy Game Warden Sanderson:

“Owing to the condition of the funds and the additional expense put upon this department by an act of the legislature of 1907, it will be necessary for me to reduce the force. Do no more work for this department unless otherwise instructed.”

You add:

“He had not been dismissed from the service but was suspended. The position I take under section 4, chapter 312, laws of 1899, as amended by section 2, chapter 358, laws of 1901, I have a perfect right to suspend a game warden at any time.”

And you ask my opinion as to your position in this matter, also as to what extent, if any, the civil service has control of the appointing and discharging of a man employed by you in your department.

In the letter of the secretary of the civil service commission to Messrs. Tenney, Hall, Davies & Sanderson he quotes from your letter of January 30th to the effect that Mr. Sanderson was “suspended January first on account of being incompetent and neglect of duty.”

I assume that the deputy warden or special deputy warden, Mr. Sanderson, comes within the classified service of employes of your department.

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Section 4 of chapter 358, of the alws of 1901, provides that the per diem compensation of special deputy wardens shall be fixed by the state warden by and with the approval of the governor, which per diem shall include pay for such days as each deputy shall be under the direct order of the state warden to perform services in the enforcement of the fish and game laws. The compensation of deputy game wardens is a per diem compensation and their employment a per diem employment at such duties as the state warden shall assign to them. Your letter to the secretary of the civil service commission indicates that you supposed the notice you had sent Mr. Sanderson had the effect of suspending him from his office. It may have been so intended by you, but as I read it it does not have that effect, much less the effect of removing him. He is simply notified not to perform any other duties unless otherwise instructed. Under that statute you have a right to give him such notice. It does not amount to a suspension nor to a removal but is notice to him that no duties will be assigned to him. He remains a deputy game warden notwithstanding such notice.

As to removals I will say, in the absence of a statute to the contrary, the powers to appoint special deputy wardens conferred by section 1 of chapter 358, of the laws of 1901, undoubtedly carries with it the power of removal or suspension from duty, but section 22 of chapter 363, of the laws of 1905, provides:

“No subordinate or employe in the competitive class, non-competitive class or the labor class of the civil service of the state who shall have been appointed under the provisions of this act or the rules made pursuant thereto, shall be removed, suspended for more than fifteen days, discharged or reduced in pay or position except for just cause.”

That section further provides:

“In all cases of removal the appointing officer shall at the time of such action furnish to the subordinate his reasons for the same and allow him a reasonable time in which to make an explanation. The reasons for removal and answers thereto shall be filed in writing with the commission.”

Hence no removal of an employe can be made without compliance with this provision of said act, and no suspension of any subordinate or employe can lawfully be made for a period

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of more than fifteen days. Such employes or officers may not be suspended indefinitely. As the situation stands, Mr. Sanderson is still a deputy game warden. You cannot lawfully appoint another until he is removed. To remove him you must proceed according to the provisions of the statute above quoted.

I trust what I have said will make clear to you the situation and the course you should follow if you desire to have Mr. Sanderson removed. I herewith return to you the letters of the secretary of the civil service commission and Messrs, Tenney, Hall, Davies and Sanderson.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fish and Game.—Fishing through ice with set lines. Complaints. Amendment of statutes, sec. 4560g not repealed.

JOHN P. INGALLS,
District Attorney,

February 13, 1908.

Elkhorn, Wisconsin.

DEAR SIR—Your letters of the 10th and 12th, relating to cases of the violation of the fish and game law, were duly received and noted.

Replying, first, in respect to the complaints made against operating set lines in Lauderdale Lakes, I will say that I do not think that the complaints you set forth are sufficient. Instead of pleading facts, they plead conclusions of law and they plead a violation of a section of the statute (section 3, chapter 489, of the laws of 1905), which section describes more than one offense. Certainly that is not giving a defendant any sufficient notice of what he is charged with.

Second, I think that a complaint, to cover the offense, should read somewhat in the following form:

“did unlawfully, at Lauderdale Lake, in the County of Walworth, in the State of Wisconsin, on the — day of —, 190— (here set forth specifically what was done that is forbidden by law).”

Section 2830 of the statutes authorizes the amendments of complaints in many respects, though perhaps it would not cover

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an amendment so extensive as to wholly state a different cause amendments, I find that it was amended by section 16 of chapter 437, laws of 1903, so as to prohibit any person from fishing through the ice with more than five lines to each person and more than one hook on each line, except in certain waters therein named, which do not include Lauderdale lakes.

Nor do I think that section 4560g as so amended was repealed by section 35, chapter 489, laws of 1905. It is true that section does repeal all acts inconsistent with the provisions of that chapter, but I am of the opinion that section 4560g is not inconsistent with any of the provisions of chapter 437 of the laws of 1903. It appears to me to cover a different subject.

I do not think that section 3 of chapter 489, laws of 1905, applies to fishing through the ice, except as it may apply to leaving set lines unattended. Fishing through the ice with more than one line is necessarily using set lines. Such lines must not be left unattended. As to what will constitute leaving lines unattended, such as temporarily going ashore, etc., would be a question of fact, to be determined by the jury. I cannot undertake to say what might constitute that offense. I think leaving of the lines for an unreasonable period would be leaving them unattended, but the statute does not name any space of time in which they may be left, and, in fact, imposes the duty of attending to them, which ought to be construed as giving them constant attention. There really is no need of leaving lines in the water unattended, because the owner or fisherman may very easily draw up his lines when he is obliged to go ashore.

In another inclosed letter I reply to the questions submitted by you in yours of the 12th instant.

Trusting that what I have said answers the inquiry propounded by you in yours of the 10th instant, and begging pardon for the delay, which has been caused by the great burden of work devolving upon this department, I am

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Fish and Game.

Fish and Game Laws.—Possession of the green hide of a raccoon is not an offense under sec. 4565c—5. It is only *prima facie* evidence of killing a raccoon. A complaint charging having in possession of such a hide during the closed season states no offense.

MR. JOHN P. INGALLS,

Feb. 13, 1908.

District Attorney,

Elkhorn, Wisconsin.

DEAR SIR—I am in receipt of your favor of Feb. 12th relating to prosecution of a person for having in his possession a green raccoon hide. You say:

“I am notified that a case is set for trial in this county upon a complaint substantially as follows:— did on the first day of Feb., 1907, have in his possession a green raccoon hide in violation of section 4565c—5.” I am informed that the game warden entered a tannery and found a green raccoon hide, ascertained that a man in Jefferson county killed the coon and sold the hide to the tannery man, or rather took it to him to be tanned, that the man who killed the coon was arrested and convicted, now it appears the tannery man is arrested on the above complaint; what is your opinion of the sufficiency of this complaint under the laws of 1907 and how can this man be convicted when the other fellow killed the coon?”

In reply you are informed that subdivision “e” of section 4565c—5 prohibits the catching, killing, trapping, hunting or pursuing of “any raccoon between the first day of January and the first day of October next succeeding.”

Subdivision 2 of said section provides that “the possession of the green hides of any of the above enumerated animals during the closed season for taking the same shall be deemed to be *prima facie* evidence of a violation of this act, etc.” It appears that this act is violated as to raccoons by taking, catching, killing, trapping, hunting or pursuing. It is not made an offense by this section to be in possession of green hides but having possession of them is *prima facie* evidence of violation of the act, that is, killing them. Although the possession is *prima facie* evidence, it may be overcome by a showing that they were not killed by the person in whose possession the green hides are

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found. If another man has been convicted of the killing of the raccoon in the case you mention and you are satisfied from the evidence of such facts as you are able to ascertain that the person charged with being in possession of the green hide did not actually kill the raccoon, I think you should *nolle* the case. It does not appear by this statute that having possession of a green raccoon hide is a violation of law, hence, in my opinion, the complaint set forth by you does not state an offense.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fish and Game—Deputy Warden—Term of Office.—The term of office of special deputy game wardens is not established by law but should be fixed in the commission issued to them, and their term of office expires with their commission.

March 26, 1908.

HONORABLE J. W. STONE,
State Fish and Game Warden,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your letter of the 24th in which you present the following question and ask my opinion thereon:

“Will you please render an opinion as to whether or not the tenure of office of a deputy state game warden expires with the expiration of his commission.”

Replying, I submit the following,—Deputy wardens are appointed by you under the provisions of section 1498a as amended by section 1 of chapter 312, laws of 1899, and section 1 of chapter 358, laws of 1901. That section of the statutes reads as follows:

“The state warden may appoint by and with the approval of the governor two special deputy wardens for each congressional district. He may also appoint as many additional special deputy game wardens as may be necessary to carry out the provisions of this act.”

No term of office whatever is provided for in said section nor do I find any express term of office provided in any other statute for such wardens.

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But section 1, of chapter 404, laws of 1905, provides that a commission shall be issued to all special deputy fish and game wardens and that "Such commission shall contain the date on which the term for which said special deputy fish and game warden was appointed shall expire," and a form of such commission is set forth in the statute. Hence, while there is no term named in the statutes during which a special deputy fish and game warden shall hold office, there is very distinctly a provision that the commission issued to such officer shall bear a date of expiration.

It therefore appears to me that the state fish and game warden can fix the termination of the appointees' tenure of office by expressing it in the commission. In the absence of a statute fixing the term of office of appointive officers, it has been held "The delegation of power to appoint a subordinate officer, if the duration of his office is not fixed, confers upon the appointing power the authority to fix the term."

Amer. & Ency. of Law, 2nd Ed., vol. 23, p. 405.

Therefore the term of such wardens expires at the date of the expiration of their commission. There may be some question as to whether or not such wardens hold over after the expiration of their commissions. It is quite a general rule that officers do hold over until their successors are appointed and qualified.

Amer. & Eng. Ency. of Law, 2nd Ed., vol 23, p 412-413.

But the offices of special deputy fish and game wardens are, to an extent, unusual and I doubt whether they are governed by this general rule. Such wardens are not officers who succeed to a fixed office or position. The statute above cited, section 1498a, provides first for the appointment of two such wardens for each congressional district, then there is added a provision that he (the state warden) may appoint as many additional wardens as may be necessary to carry out the provisions of this act.

As I view it, having regard to our fish and game laws in general, to the conditions that exist and to the services required in enacting this law relative to the appointment of such wardens, the legislature contemplated that a greater or less number of wardens might be required in certain localities or at a certain

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period of the year and that such might be appointed and commissioned for a long or short term as conditions should require, and that the positions so created should cease with the termination of the commission. Therefore, I do not conceive that there can be a holding over after the expiration of the commission in such cases, as the office terminates when the commission expires.

Trusting what I have said answers the inquiry, I will add, in response to your further inquiry, that I do not recall that any official opinion has been rendered on this question by me during my term of office and I cannot find that any opinion upon this question has been rendered by my predecessors.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fish and Game.—Fishing in Pecatonica river is prohibited except during open season, sec. 4562 is repealed.

HON. J. W. STONE,
State Fish and Game Warden,
Madison, Wis.

DEAR SIR—Replying to your verbal inquiry as to whether it is lawful to catch any kind of fish except trout in the waters of the Pecatonica river in Lafayette county, with hook and line at any time, and whether section 4562 of the statutes of 1898 has been repealed, I submit the following:

Said section 4562 of the statutes of 1898 does provide for the catching of any kind of fish with hook and line in the Pecatonica and Fever rivers in Iowa and Lafayette counties.

But by subdivision "h" of section 21, of chapter 489 of the laws of 1905, this section appears to be re-enacted in a slightly modified form and made to include some additional waters of the state. By section 35 of said chapter 489, all acts or parts of acts inconsistent with the provisions of that act were repealed, and afterwards by chapter 355 of the laws of 1907 (4563—12 of the statutes) all of section 21, chapter 489 of the laws of 1905, was repealed and different provisions enacted in which no provision is made for fishing in said waters as provided by section 4562 of the statutes.

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I therefore reach the conclusion, although it is a pretty close question, that section 4562 of the Stats. of 1898 has been repealed and that there is not now any statute of this state corresponding to the provisions thereof or which authorizes fishing in said waters at any different time or in a different manner from the provisions of law relating to fishing in general in the waters throughout the state, not especially provided for.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Insurance.

OPINIONS RELATING TO INSURANCE.

Insurance.—Agency selling stock of its corporation to policy holders in a life insurance company does not violate any statute of this state.

August 6, 1906.

HONORABLE ZENO M. HOST,
Commissioner of Insurance.

DEAR SIR—I am in receipt of yours of July 23d, in which you inclose certain letters from John Orlebeck, of Sheboygan Falls, Wis., together with his policy in the Wisconsin Life Insurance Co., and also a pamphlet concerning the Wisconsin Mutual Agency Co.

It appears from these documents that Mr. Orlebeck has made a contract to purchase ten shares of stock in the Wisconsin Mutual Agency Co. This company, according to its prospectus, was organized for the purpose of supplying the needed capital for organizing an agency force to collect the premiums paid on policies issued by the Wisconsin Life Ins. Co. and, incidentally, for the purpose of advancing the interests of that company.

It appears that this is a foreign corporation, organized under the laws of the territory of Oklahoma. This corporation proposes to sell its capital stock to the persons carrying insurance in the Wisconsin Life Ins. Co., and your question is, whether the issuing and selling of such stock is in conflict with either the insurance or investment laws of Wisconsin.

I do not find that such a transaction conflicts with any law regulating the business of life insurance. The corporation is simply selling its stock, not to the insurance company, but to

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its policy holders, and they have the same right to purchase such stock as any other individual would have.

Neither is it in conflict with any provisions of our statute relating to the investment of funds of a life insurance company, as it does not affect the funds of the corporation itself.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Fire Insurance.—No statute making contract void where contract of re-insurance is made by insolvent company.

August 6, 1906.

HONORABLE ZENO M. HOST,
Commissioner of Insurance.

DEAR SIR—I am in receipt of your request of July 24th, asking me to give you my opinion upon the following question:

“Can a Wisconsin fire insurance company legally reinsure its outstanding liabilities and pay for insurance if, at the time of the transaction, whether with the knowledge of the directors or not, it is insolvent?”

Under the statutes of this state, every fire insurance corporation has the power to effect reinsurance of any risk taken by it and to reinsure the risks taken by any other such corporation, with the limitation that a stock fire insurance company shall not expose itself to any loss on any risk or hazard to an amount exceeding ten per cent. of its paid-up capital, exclusive of any guaranty, surplus or special reserve fund. (See sec. 1905, Wis. Stats. 1898.)

Other provisions relating to reinsurance will be found in chap. 394, laws of 1903, and chap. 190, laws of 1899.

I have carefully examined the statutes relative to this matter and am unable to find any statute which makes a contract of reinsurance void, provided the statutory requirements are complied with, even if such corporation is insolvent at the time it makes the contract of reinsurance. After the commencement of an action and the issue of an injunction under the provisions of sec. 3218, Wis. Stats. 1898, of course such

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contract of reinsurance would be invalid. Unless there exists some statute making the contract of an insolvent insurance company void, it stands like any other corporation, and its contracts are valid until they are set aside by a court having jurisdiction; but, as between the insured and the insurer, the fact of insolvency does not make the contract of reinsurance void. The contract might be declared void in an action brought by the stockholders or creditors of the corporation, and perhaps in an action brought by the state to wind up the affairs of the corporation. Such a result, however, would not necessarily follow; but a court of equity would have power to cancel such contracts and recover the amount paid for the reinsurance by the insolvent company, in cases where fraud appeared or where the court could see that the contract of the corporation was not made for the benefit of the parties interested in the corporation or its creditors.

My answer therefore to your question is, that there exists no statute making the contract of reinsurance void under the circumstances mentioned in your letter.

I return herewith inclosed letter to you from Alfred M. Best Company, of July 19th.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Insurance Companies.—Automobile Defense Company not an insurance corporation where its contract is to defend owners of automobiles in case of suits brought against them on account of damages to persons or property by accident.

August 6, 1906.

HONORABLE ZENO M. HOST,
Commissioner of Insurance.

DEAR SIR—I am in receipt of yours of July 23d, in which you inclose a sample contract of the Automobile Owners Defense Company of Chicago, Ill., and you ask me whether the provisions of this contract constitute the corporation an insurance company, thus bringing its business under your supervision.

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The provisions of the contract which it is necessary to consider in passing upon this question provide in substance that, in consideration of a stated sum of money, the company agrees to defend the holder of the contract against all civil suits for damages on account of bodily injuries or death accidentally suffered or of injuries to property by reason of the operation of an automobile, described in a schedule endorsed on the contract, while being operated by the person or persons named as operators in said schedule, at its own expense, but not to exceed five thousand dollars in the defense of any one suit, and not to exceed ten thousand dollars in defense of actions or suits based on accidents within one year from the date of the contract.

The contract provides for maintaining the defense to such suits until all remedies by appeal, writ of error or other legal proceedings shall have been exhausted, or until the sum of five thousand dollars shall have been expended in the defense of such action.

An insurance contract is a contract whereby one party agrees to wholly or partially indemnify another for loss or damage which he may suffer from a specified peril.

Shackman v. U. S. Credit System Co., 92 Wis. 366.

This contract is very close to the border line, if it is not in fact an insurance contract; but, after careful consideration of the matter, I have arrived at the conclusion that the company issuing his contract cannot be said to be an insurance company. In every contract of warranty, there is a feature of insurance, but contracts of warranty are made daily and are certainly not to be considered insurance contracts, such as are contemplated by our statutory provisions regulating the business of insurance. By this contract the holder gets no indemnity in money from the insurance corporation; but, in a limited sense, he is insured against liability in case of an accident happening to third persons or to property while he is running an automobile. The contract, however, is more in the nature of a contract for services than for insurance. The corporation undertakes to defend him, in consideration of a certain sum of money which he pays, and necessarily implies that they will employ counsel for him in order to defend the action; and, while there

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are some of the features of an insurance contract, I am of the opinion that it is not such an one as to bring it within the jurisdiction of your department.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Fire Insurance—Standard Policy.—Standard policy a statute as well as a contract—rider under which less than cash value of insurance may be paid, where amount of insurance is sufficient to cover loss, is invalid.

August 6, 1906.

HONORABLE ZENO M. HOST,
Commissioner of Insurance.

DEAR SIR—I am in receipt of yours of August 2d, in which you ask me to give you my opinion as to whether or not the following clause inserted in the Wisconsin standard fire insurance policy is valid:

“It is understood and agreed that whenever the loss or damage does not exceed five per cent. of the insurance involved, the reduced rate co-insurance clause need not be applied in the adjustment.”

In order to understand the significance of this clause, it is necessary to read in connection therewith the provision of the whole rider:

“At the option of the assured, and in consideration of the reduced rate of premium charged for this policy, the assured hereby agrees to maintain insurance, during the life of this policy, *on stock item of this policy*, to the extent of ninety (90) per cent. of the actual cash value thereof, and it is mutually agreed that if at any time of the fire the whole amount of insurance on said stock item shall be less than such ninety (90) per cent., this company shall in case of loss or damage less than such ninety (90) per cent. be liable for only such portion thereof, as the amount insured by this policy shall bear to said ninety (90) per cent. of such actual cash value of such property.”

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If any part of this provision of the rider is authorized by the statute, then I am of the opinion that the provision relating to the five per cent. exemption clause is also valid; so I shall consider, in answering your question, the entire provision.

The validity of this clause depends entirely upon the provisions of our statute, which prescribes the form of the standard fire insurance policy. Sec. 1941—64, Wis. Stats. 1898, provides that no fire insurance company, except township mutual insurance companies, shall issue, use or deliver for use in this state, any other form of contract than the one the form of which is provided for in sections 1941—42 to 1941—63, with the exception that certain provisions may be added which are specified in sec. 1941—64, none of which are applicable to the provision in question.

The statute prescribing the form of policy rests on grounds of public policy, and therefore a provision made by parties contrary to the statute has no force or effect.

Riley v. Ins. Co., 43 Wis. 449,

Thompson v. Ins. Co., 45 Wis. 388,

Straker v. Phenix Ins. Co., 101 Wis. 413.

Our court has repeatedly held that the standard policy is a statutory law, as well as a contract.

Temple v. Niagara Fire Ins. Co., 109 Wis. 372.

It therefore appears that, if this so-called co-insurance clause is valid, some provision of the standard policy must be found authorizing its insertion in the standard form. The only statutory provisions which might be considered to authorize this are secs. 1941—58 and 1943a. Sec. 1943a provides that no fire insurance company doing business in this state shall issue any policy containing any provision limiting the amount to be paid in case of loss below the actual cash value of the property if within the amount of the insurance for which premium is paid.

In my opinion, this provision of the statute is violated by the rider in question, for it provides that the insured may, at his option, maintain insurance on the stock item of his policy to the extent of 90 per cent. of the actual cash value thereof; but, if he exercises the option not to do so, and a loss occurs while insurance is not maintained to the amount of 90 per

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cent., the company, for a loss of less than 90 per cent. of the cash value of the property destroyed, is liable only for such a proportion of the loss as the amount insured by the policy bears to 90 per cent. of the actual cash value of such property.

It is certain, therefore, that, where the insured does not maintain insurance to the amount of 90 per cent., as provided, and a loss occurs, he will receive only a percentage, in fact, of the amount of the loss, even though his insurance be large enough to cover the actual cash value of the property destroyed. This is a plain violation of the provision of the statute quoted, unless sec. 1941-58 authorizes such a condition in the policy. I am of the opinion that it does not. This statute contemplates and provides for other insurance on the same property and provides that each company having insurance on property shall bear the loss in accordance with the amount of the insurance each carries on the property, and also provides that the insurance corporation and the insured may provide by agreement or condition attached to the policy, the contribution that shall be made by the company issuing the policy; but there is nothing in this statute which authorizes any contract or agreement which will permit the payment by an insurance company of less than the cash value of the property destroyed where the insurance is sufficient to pay the entire loss.

The converse of this portion of the contract was considered by our supreme court in the case of *Newton v. Theresa Village Mut. Fire Ins. Co.*, 125 Wis. 289. The rider in that case read as follows:

“Permission is hereby granted for other insurance to an amount including this policy aggregating not to exceed seventy-five (75) per cent. of the actual cash value of the property; provided, however, that if at the time of the fire the total insurance on the property shall exceed said seventy-five (75) per cent., this policy shall hereby become void in the proportion of such excess to such total insurance.”

The court held this rider void, as in conflict with the provisions of sec. 1942a, Wis. Stats. 1898, and, in discussing the statute with reference to its bearing upon the rider quoted, said (p. 297):

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“This provision is not as clear in its meaning as could be wished, but the evident intent is to guarantee that the insured shall, under the circumstances named, receive the full benefit of the amount of insurance for which he pays. The words ‘cash value of the property’ evidently refer to the property destroyed, not the property insured. Supplying the missing word, the provision simply means that, if the total cash value of the property destroyed is less than the total insurance as in this case it was, no provision attached to the policy shall be effective to reduce the amount to be paid by the insurance companies to a sum less than that cash value.”

In my opinion the rider in question is not authorized by our standard policy statute, as it is a contract by which, under certain conditions, the assured agrees to accept less than the cash value of the property insured, even though the insurance for which he pays is sufficient in amount to cover the entire cash value.

Yours truly,
 L. M. STURDEVANT,
Attorney General.

National Protection Legion.—Is a foreign fraternal assessment life insurance company. Must comply with provision of ch. 219, laws of 1905.

2. Invocation of company received. Discretion of insurance commissioner in granting and revoking licenses.

Sept. 11, 1906.

HON. ZENO M. HOST,
Commissioner of Insurance,
 Madison, Wis.

DEAR SIR—Your letter of July 7th, 1906, with accompanying report of examination of the National Protective Legion of Waverly, New York, and other documents was duly received.

In your letter you call my attention to the report of the examination of said National Protective Legion, to the charter and constitution thereof, and a copy of its beneficiary certificate filed with the department, November 4th, 1900, and cou-

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pons attached thereto, and you ask my opinion as to whether the department of insurance may legally license the said National Protective Legion as a fraternal beneficiary society pursuant to the provisions of section 1955e and 1955f Stats. of 1898, in view of the nature of its business and contracts.

Determination of the questions you present have been delayed by my granting a hearing to the said Legion and considering oral arguments made before me, August 10th, 1906, and by subsequent extension of time of determining questions presented for the purpose of giving the attorneys for the said legion an opportunity to file a brief, which period was extended altogether until Sept. 10th.

The National Protective Legion is a fraternal insurance order incorporated under the laws of the state of New York, and engaged in the business of insuring its members and beneficiaries named in its certificates against losses from casualty, sickness and death.

It also under a branch of its business conducts another line of business which it is difficult to specifically describe, but which in practice and effect is an investment or a short period endowment for small amounts. This branch of business of the said National Protective Legion will be more particularly referred to hereafter.

I have very carefully weighed and considered the arguments made before me on behalf of this Legion and examined the cases cited by its counsel and also have carefully gone over the statutes of this state relating to the admission to transact business in this state of fraternal or assessment insurance companies.

I conclude that the said Protective Legion has been duly organized and authorized to engage in business in the state of New York and learn from statements of yourself and counsel for the said company that it has been doing business in this state for about seven years and has within the state a large number of members and several local lodges or subordinate organizations.

Section 1955c of the Stats. of 1908, prescribes the terms and conditions upon which foreign organizations furnishing life or casualty insurance or indemnity upon the mutual or assessment plan, shall be admitted to this state, and I assume that the terms and conditions thereby imposed were complied with at the time this organization was authorized to transact business in

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this state. But the question that now rises is whether under the facts shown by the examination, the nature of the contracts such organization is making and from the character of the literature used by it in soliciting business, it should be permitted to continue its operations in this state, or whether its license should be revoked. The great object of our statutes in regard to all insurance regulations is to protect the public, the people of the state, against fraud and misrepresentation and to require companies furnishing insurance or indemnity of various kinds to perform the contracts which they undertake or which they lead insurers to believe they undertake and in determining whether or not an insurance or indemnity company shall be permitted by you to engage in business in this state, you are, as is stated in the case of *State ex rel. Court of Honor of Illinois vs. Giljohan*, 111 Wis. 377-386, "to some extent called upon to exercise discretion and to pass judgment upon the facts when ascertained by such examination and investigation."

It is evident from this decision that you are possessed of certain discretionary powers under sections 1955f and 1968, Statutes of 1898. Whether such discretion may be exercised to exclude from this state a foreign fraternal assessment corporation which is engaging in business other than assessment insurance or making contracts which it has no resources or manner of raising resources to perform, misapplying its funds or disposing of its assets in such a manner as to work a fraud and injustice upon a portion of its members is a question I will treat further on in this communication.

In the transaction of a purely life insurance business on the assessment plan which this company undertakes, I apprehend that it is clearly entitled to transact business in this state, and its contracts do not undertake to do more than collect assessments for deaths occurring among its members and to pay to its certificate holders the amount realized from such assessments and if its field of operation was limited to the transaction of the business of life insurance alone, on the assessment plan, it would clearly in my opinion be entitled to continue doing business in this state.

But this company or organization does now, or is conducting another branch of business which is done under or by its "class B" certificates and it thereby engages in another line of business which as I view it is an investment business rather

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than life, health or casualty business. These certificates are not issued in pursuance or in conformity with any medical examination. The rate of premium to be paid by all holders of certificates, is a flat rate of \$2.00 per month. It does not vary with the age of assured, his physical condition, his employment or the condition of his health. In other words the cost of indemnity extended, if it may be called such, is not based upon any of the usual rules of hazard. With the moneys so received from certificate holders the company accumulates a fund designated a beneficiary fund, and by the terms of the certificate the holder is permitted to participate in said fund to the amount of _____ dollars, according to the laws governing said class, payable to the member according to the terms of certain, so termed, coupons attached to the certificate. The following is a copy of one of such coupons filed with the insurance commissioner, Nov. 4, 1900:

“Within (90) ninety days after _____ being _____ years from the date of certificate No. _____ of which this coupon forms a part, The National Protective Legion, promises to pay to the member written therein a sum not exceeding five hundred dollars, from the beneficiary fund of said order, according to laws governing the class of which said beneficiary is a member.”

The words, “The National Protective Legion” and “*Five Hundred Dollars*” are set forth thereon in much larger letters and in type more certain to catch the eye, than any other words thereon. It may be proper to say here that the form of coupon has been changed since and no amount is now stated in the coupon now issued, and the amount so stated in the coupon, \$500, is a double amount, the usual coupon being or being understood to be but \$250, that is, this sum is the amount held out to members as the sum they will be paid at the end of each five years during which they are members in good standing, by which it is understood to be during the period their payments are kept up.

Now in pursuance of such payments the company by its laws agrees to pay to certificate holders, or rather loan them on their certificate, first, \$15 per week for disability from injury or disease, as follows: after two monthly payments for one week; after four monthly payments for two weeks, etc. Five

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weeks' indemnity accrues each year. In case of death there is to be paid the member five dollars for each month the member has belonged during a period of five years. One hundred dollars in addition to weekly benefits is paid if the member should lose by accident or amputation, a hand, a foot or an eye. At the end of five years the member detaches one of his coupons and turns it in, and is to be paid a cash surplus, dividend or accumulation. The company states in one of its circulars: "The dividend for 1906 is \$250. It has never been less than that."

In the same circular designated, "Worth Looking Into," which is attached, this association says to be public:

"*Joining Fee.*—One certificate \$3.00, two certificates \$5.00. First regular payment comes next month.

"Thus a person wishing only a small life insurance, but a large protection for disability and an *investment*, this proposition cannot be surpassed."

So that this branch of the business of said society is held out to would-be members as an *investment*. And in fact that appears to be the natural and proper designation to be applied to its "Class B" certificates and their principal objects although they contain very limited features of life, casualty and diseases indemnity. It is true these certificates and coupons do not contain any agreement to pay any fixed sum, but by past acts and literature the society induces members to believe that they will receive \$250 on each certificate at the end of every five year period and the society has heretofore made such payments to its members. It is a species of tontine policy but is not protected by the reserve required by law which backs up tontine contracts made by regular old line life insurance companies.

What this company agrees to do in payment of its members is not clearly expressed in its contract or certificates but to determine the same resort is required to be had to its "laws" and the literature it disseminates.

A statute has been passed in the state of New York, sec. 58, chap. 123, laws of 1906, which requires, "every policy shall contain the entire contract and nothing shall be incorporated therein by reference to any constitution, by-laws, rules, application or other writings unless the same are endorsed upon or

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attached to the policy when issued," but this statute will not go into effect until Jan. 1st, 1907. When that goes into effect this society will be obliged to set forth its entire contract in its certificates or policies.

The payments it makes to its members for sickness or accident are not treated as payments but rather as loans which at the expiration of a five year period are with interest deducted from the amount distributed.

The next matter to consider is how is the amount, \$250 on each certificate paid to members in the past at the end of each period of five years is accumulated. In respect to this I refer to pages 8 and 9 of the examiners' report, where it is known as was admitted by one of the officers of said society at the hearing before me, that the amount paid in the past to members was made up in part from the amount received from the increase in members each year. It was admitted at the hearing that such sum could not be and was not accumulated from payments made by members, and interest thereon, and also was admitted that including the amount derived from forfeitures and lapsed policies, interest and payments made would not exceed \$130 at the expiration of five years. As the examiners say, in their report,

"Your examiners have carefully complied the experience of this association of the policies which were issued during the year 1900 and on which dividends of \$250 were declared in 1905. The method of making these calculations was fully explained to the president, and he agreed in every case that these methods were equitable and fair to the association. Allowing 5 per cent. interest earning, (which seems rather large even in the face of the company's claim that their bonds average nearly 5 per cent. and that they draw 6 per cent. interest on their advanced disability claims) and which if allowed the association would still only be able to pay at the outside figure \$130. The difference between this and the \$250 is paid—quoting the words of the president—"from the amount received from the increase in members per year." In other words, the association takes the money which it receives from members who came into the association in 1901, 1902, 1903, 1904, and 1905 to help pay the claims of the members who joined in 1900. Should the association at any time cease to grow, its pay-

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ments would be reduced in amount, and while it makes no guaranty in its contract of the amount of money which it will pay at the end of the five-year period, still inasmuch as it has always paid \$250 there is no doubt, that its organizers tell prospective applicants that this amount has always been paid and always will be paid. If this association at any time should cease to obtain new members, it would necessarily have its possibility of payment enormously decreased, and as soon as this state of affairs comes into existence the present membership of the association will lapse off at an enormous ratio."

Hence the money paid must have been taken from the funds paid by new members. The scheme is a sort of endless chain which can last no longer than the society continues to grow and receive new members. Disastrous failure is inevitable in the end, from such method of doing business, and in practice it is taking the funds which belong to one, the later class, of members to pay older members an amount which their payment has not earned and which is not justly due them.

If a bank without capital were operated by paying depositors nearly twice the amount of their deposit and interest by taking the funds of other depositors whose certificates were not yet due, or who were later depositors, to make such payment, and its methods were made public it would be denounced from one end of the state and country to the other as the most transparent kind of a fraud. In fact if it were known beforehand that it proposed to do such kind of business its business would never start. Yet that is precisely what this society has been and is doing as shown by the examiners' report and by the admission of its officers. Such a corporation ought not to be authorized or permitted to do business in such form in this state if there is any authority to prevent it, or if the commissioner of insurance is vested with authority or discretion to refuse it a license.

Do the statutes of this state relating to foreign organizations of this kind, sec. 1955 and 1955f, Stats. of 1898, permit the commissioner of insurance to refuse license or revoke license granted to such societies?

One statutory provision which appears to me to grant such authority is contained in said section 1955f, which reads as follows:

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“provided, that it shall be cause for refusing such license or for revoking it if the literature used by the organization in soliciting business is misleading in respect to the business done or in conflict with the law of this state.”

It appears to *me* that some of the literature disseminated by this society is misleading. See circular, “Worth Looking Into” above referred to. Whether or not it is misleading is a question of fact for you to determine, not one of law for me to answer. I find no authority in our statutes for revoking a license or refusing to license a foreign assessment organization on the ground that it is perpetrating a fraud as between different classes of its members, unless deemed “unsound” under section 1968, Statutes of 1898.

But as this society advertises to do and does in fact do an investment business based on payment of periodical payments for which it agrees to return money, I think it may certainly be required as a condition of continuing its “Class B” business in this state to conform to the provisions of chapter 219 of the laws of 1905, relating to investment companies, the control of which is not otherwise provided for, and chapter 93 of Statutes of 1898, as therein provided.

“No person and no co-partnership, association or corporation, whether local or foreign, heretofore organized or which may hereafter be organized, doing business as a so-called investment, loan, benefit, co-operative, home, trust or guarantee company, for the licensing, control and management of which there is no law now in force in this state, and which such person, co-partnership, association or corporation, shall solicit payments to be made to himself or itself either in a lump sum, or periodically, or on the installment plan issuing therefor so-called bonds, shares, coupons, certificates of membership or other evidences of obligation or agreement or pretended agreement to return to the holder or owners thereof money or anything of value at some future date, shall solicit or transact any business in this state unless such person, co-partnership, association or corporation, shall have first complied with all the provisions prescribed in chapter 93 of the Stats. of 1898, required of foreign building and loan associations authorized to do business in this state.”

Counsel for this organization argues in his brief that this

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statute does not apply to the case because the title of that act states that it is an act "to provide for the supervision and control of investment companies not now under statutory regulation." This argument does not appeal to me with particular force. It is the substance of an act rather than its title with which we have to deal. Besides, the fact that the company was authorized to engage in business in the state as a life insurance company would not permit it to engage in investment, banking, railroading or other business not contemplated by our insurance laws.

In this connection, it appears proper to call attention to the inadequacy of our statutory provisions in respect to the authority vested in the commissioner to deal with such concerns, or foreign fraternal or assessment insurance corporations which, under our laws, may be admitted to do an insurance business in this state, but which may engage or attempt to engage in lines of business not contemplated by our insurance laws; which may misapply funds as between members in the same class, or which may hold out to the public alluring inducements to join it which it cannot honestly perform.

Also, it seems desirable to call the attention of the legislative insurance investigating committee, which is still in session, to the operation of this society and to the desirability of investigating its affairs.

In conclusion I will say that if you shall conclude that the literature distributed by this organization is "misleading in respect to its business done" or that it is "unsound" you may revoke its license and authority to do business in this state or refuse to license it, or may at least require it to cease issuing its "Class B" certificates.

But in any event I think its "Class B" certificates make it an investment corporation within the class of investment companies upon which chapter 219 of the laws of 1905, operates, and it must comply with the provisions of chapter 93 of the statutes of 1898, relating to foreign building and loan associations, as therein provided and that its agents are subject to the fines and penalties provided by section 3 of said chapter 219.

The documents submitted with your letter are herewith returned.

Very truly yours,

L. M. STURDEVANT,
Attorney General.

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Insurance.—Modern Protective Association of Sayre, Pa., not to be licensed in this state as a fraternal beneficiary society.

Sept. 13, 1906.

HONORABLE ZENO M. HOST,
Commissioner of Insurance.

DEAR SIR—YOUR letter of the 7th inst., in respect to whether or not you may legally license the Modern Protective Association of Sayre, Pa., as a fraternal beneficiary society, with accompanying report of examination and other documents relating to said society, was duly received and has had my consideration.

This association was organized under the laws of Pennsylvania. It is engaged in business of the same general nature and conducted in the same general nature and conducted in the same manner as that of the National Protective Legion, in respect to which I sent you a letter on Sept. 12th and, as, in that letter, I rendered an opinion regarding the manner in which that corporation should be treated by you, and reason therefor, I deem it unnecessary to repeat what was then said, but you are referred thereto. It should not be licensed to transact business in this state unless it complies with the provisions of chapter 93 of the Wisconsin Statutes of 1898, relating to foreign building and loan associations, as provided in chapter 219 of the laws of 1905.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

Insurance—Tornado—Fire.—Interpretation of clause in tornado policy including damage by fire.

November 1, 1906.

HONORABLE ZENO M. HOST,
Commissioner of Insurance.

DEAR SIR—I am in receipt of yours of October 31st, in which you inclose a letter from E. K. Ansorge, of Green Bay. It appears that you wish information in regard to the interpretation of a clause in certain policies of insurance which are being sold in this state. The clause in question reads as follows:

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“In case fire occur to said property subsequent to any loss or damage by tornado this company shall not be liable under this tornado insurance for such loss or damage as occurred previous to said damage or destruction by fire, and for no loss for which a fire insurance company would be legally liable to pay.”

Mr. Anson states that representatives of the company claim that the clause is intended simply to exclude liability for a fire loss under the policy.

The question is, whether the company issuing a policy containing this provision would be liable for a loss by tornado if a fire occurred to the property immediately following the tornado.

The language of the clause in the insurance contract which I have quoted is unmistakable in its meaning. The words referred to will admit of but one construction, and the rule that, where language is plain, it does not admit of judicial interpretation or construction applies to it. The clause provides simply that, where fire occurs after damage or loss by tornado, the company shall not be liable for any damage or loss on account of the tornado, which occurred before the fire. The words added at the end of the clause, “and for no loss for which a fire insurance company would be legally liable to pay,” when used in connection with what goes before the clause, do not change the meaning of the contract. It is not written so as to constitute an explanation of what precedes it, but is joined to the rest of the sentence by the conjunction “and,” clearly showing that it was added *ex industria*, to further make it plain that the company would not be liable for a loss on account of fire in any event, when damage from loss by fire occurred in connection with a loss by tornado. If the representatives of the company make the claim that the clause in question is intended simply to exclude liability for fire loss under the policy, such representations are plainly false and operate as a fraud upon those purchasing the insurance contract.

Yours truly,

L. M. STURDEVANT,
Attorney General.

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Insurance; Legislative Committee; Revocation of License
—Insurance commissioner cannot revoke license of foreign insurance company for failure to bring officers to this state to testify.

November 9th, 1906.

HONORABLE ZENO M. HOST,
Commissioner of Insurance.

DEAR SIR—I am in receipt of your communication with which you submit for my consideration a letter from Governor Davidson and a letter from senator James A. Frear, chairman of the committee of the legislature appointed to investigate life insurance corporations, and also the testimony taken at Milwaukee of one W. B. Marshutz, agent of the Michigan Mutual Life Insurance company.

It appears from this correspondence and the testimony of Mr. Marshutz that the Michigan Mutual Life Insurance company refused to send its officers or any of them to the state of Wisconsin to give testimony before the said committee in relation to the business affairs of said corporation.

The question upon which you wish information is, whether or not it is your duty to act under any provision of our statute, and particularly whether you have authority to revoke the license of said corporation to do business in this state.

In order to determine that matter, it is important to inquire what powers the legislative investigating committee has in respect to requiring the attendance of witnesses before it.

The committee was appointed by joint resolution No. 1, at the special session of 1905, and its authority is conferred by chapter 9, laws of special session of 1905.

Section 1 of the act gives the committee the power to subpoena witnesses and compel the production of books, papers and documents, but no authority is attempted to be conferred authorizing the committee to compel the attendance of witnesses who reside or are beyond the jurisdiction of the state, nor does it purport to give authority to the committee to compel the production of books from beyond the borders of the state.

If the legislature had attempted to do so, it would have been but the doing of an idle thing, for the acts of the legislature of the state cannot have force beyond its borders. It would have been within the power of the legislature to have required for-

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own insurance corporations doing business in this state to comply with the orders of the committee by sending their officers within this state to testify before the committee and provide for a forfeiture of their license for a failure to comply; but this was not done and therefore the insurance company, in refusing to send its officers within the state to testify did not violate any statute of the state. ff

Your authority to revoke the license of insurance corporations doing business in this state is found in sections 1955 and 1955k. Section 1955 provides, among other things, that it shall be the imperative duty of the commissioner of insurance to revoke the license of an insurance company if it shall violate or fail to comply with any provision of the law applicable thereto, and section 1955k provides for the same thing. So the question is, Has this insurance corporation violated any law of this state by refusing to send its officers into this state to testify before the committee?

I am unable to find any provision of our statute which has been violated and therefore advise you that you have no official duty to perform by a revocation of the company's license.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Insurance—Standard Policy.—Provisions not permitted by statute prescribing standard form. Officers' agents using such form guilty of misdemeanor.

November 22, 1906.

HONORABLE ZENO M. HOST,

Commissioner of Insurance.

DEAR SIR—I am in receipt of yours of the 19th inst., in which you submit to me for my opinion the question whether a provision in the policy used by the Dixie Fire Insurance Company is valid.

The provision used by this corporation reads as follows:

“The directors of the company shall not be sued, either individually or collectively, nor made personally responsible for any claim or demand under this insurance, but it is hereby expressly stipulated and agreed, that neither the directors nor any other proprietor or holder of shares in the

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said company, shall individually, in any manner be, or by any process of law or equity, made liable to make good any such claims or demands beyond his, her, or their contribution to the capital of said company, of the full amount of his, her or their share in such capital; and the agents shall in no case be responsible either on account of any legal or other investigation which they may find it necessary to institute for the satisfaction of the company; nor can their personal property be attached on account of any alleged loss by the the insured and the said company."

I understand this corporation to be one issuing fire insurance policies in this state. Secs. 1941—42 to 1941—63, Wis. Stats. 1898, prescribe the form of policy that must be used by corporations doing a fire insurance business in this state. The provisions contained in this policy I think cannot be found in any part of the standard form. Sec. 1941—64 provides that no fire insurance company or association, except township mutual insurance companies, shall make, issue, use or deliver for use, any fire insurance policy on property in this state other than such as shall conform in all particulars as to blanks, size, type, context, provisions, agreements and conditions with the printed form of contract or policy filed in the office of the commissioner of insurance as provided by the standard form, and that no other or different provision, agreement, condition or clause shall in any manner be made a part of said contract or policy or be endorsed thereon or delivered therewith, with certain exceptions, none of which authorizes the insertion in such form of the provisions above quoted.

Under sec. 1941—65 any company, its officers or agents violating any of the provisions of secs. 1941—42 to 1941—64, by issuing, delivering or offering to deliver any policy of fire insurance on property in this state, except as provided by those statutes, is guilty of a misdemeanor and may be punished by a fine for so doing.

I do not understand why any fire insurance corporation should desire to place this provision in its policy, and my opinion is that it is a violation of the provisions of the statute.

Yours truly,

L. M. STURDEVANT,

Attorney General.

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Fire Insurance Report—Penalties.—Penalty for failure to report amount of premiums and to pay two per cent thereof for the support of local fire departments.

January 28th, 1907.

HONORABLE GEORGE E. BEEDLE,
Commissioner of Insurance.
Madison, Wisconsin.

DEAR SIR—Your letter of the 24th inst. has been received. You have called my attention to section 1926, Wis. Stats. 1898, as amended by chapter 32, laws of 1899, which relates to the payment of two per cent on premiums by fire insurance agents for the maintenance of fire departments. You ask whether such agents or companies may be held liable for each and every year they have neglected to comply with the law, as well as for the year 1906.

In reply I will say that the statute which you mention provides that there shall be paid on the first day of February in each year, to the treasurer of any city or village maintaining a regularly organized fire department, for the support and maintenance of such fire department, by every underwriter who shall effect any fire insurance, a duty of two per cent upon the amount of all premiums which, during the year, shall have been received by such underwriter.

The law also provides that no person shall, in any such city or village, as underwriter, effect any insurance until he shall have executed and delivered to such treasurer a bond in the sum of one thousand dollars, conditioned that he will render to such treasurer on the first day of February, a just and true account of all premiums which shall have been received by him, and that he will, on the first day of each February, pay to the said treasurer two per cent on the full amount of such premium.

The law further provides that any person who shall effect any insurance in such city or village without having executed and delivered such bond, or who shall wilfully omit to pay such duty, shall, for each offense, forfeit one hundred dollars, which shall be paid into the treasury for the support and maintenance of such fire department.

The law further provides that, if any underwriter or agent of any insurance company shall fail to comply with the provi-

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sions of the law, the commissioner of insurance shall revoke such license to do business in this state.

This law provides a penalty. A penalty becomes an indebtedness, which is recovered in a civil action. Every year that an agent effects insurance without furnishing a bond or without paying the required sum into the city or village treasury, a separate offense is constituted.

I see no reason why such persons are not liable for offenses committed prior to the year 1906. The six-year statute of limitations may run against such city or village, but I think there can be no question but that such penalties may be recovered within the six-year period.

Yours very truly,

F. L. GIBERT,

Attorney General.

Insurance, Life.—Incontestibility clause is in effect a short statute of limitation.

January 29, 1907.

HONORABLE GEORGE E. BEEDLE,
Commissioner of Insurance,
Madison, Wis.

DEAR SIR—Your communication of the 28th inst., enclosing a letter from W. J. Conway of Grand Rapids, Wisconsin, has been received.

You have asked me to define your duties in regard to correspondence of this nature and that if I decide that it is your duty to render an opinion, then to give my official opinion with regard to the incontestibility of laws as requested by Mr. Conway.

In reply I will say that the statutes do not make it your duty to render opinions upon such matters as the one presented. Mr. Conway states that a life insurance policy held by a client of his contains this provision:

“After three years from the date hereof, if payments required herein shall have been made when due, this policy, in the event of the death of the member, shall be incontestible for the sum payable hereunder.”

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It is not your duty to advise citizens of the state with reference to the legal effect of the provisions contained in the insurance policies. Many of such questions are close ones and they occupy the attention of our courts constantly.

However, as Mr. Conway states, it is a matter of considerable importance to some parties who are poor and in whom he is interested, I will give you my unofficial opinion in the matter.

It is a general principle of law that fraud is always a defense and that a person may not, by his own contract, make an estoppel of such defense.

In *Wright v. Mutual Benefit Life Association of America*, 43 Hun 61, a policy was issued to plaintiff and the policy recited that it was issued in consideration of the representations, agreements and warranties made on the application. Upon the back of the policy was printed the following stipulation,

“No question as to the validity of an application or certificate shall be raised unless such question be raised within the first two years from and after the date of such certificate of membership and during the life of the member therein named.”

The defendant company refused to pay on the grounds that such representations and warranties were fraudulent. The court held that the company was bound by its stipulation not to question the validity of the policy after the death of the member and therefore he was entitled to cover the sum of five thousand dollars, for which sum he had taken out the policy.

The court said:

“This stipulation may be regarded as a short statute of limitations in favor of the insured and during which time it had ample opportunity to test the validity of the policy.”

In *Goodwin v. Prudent Saving Life Assurance Company*, 66 N. W. Rep. 157, the policy contained a clause similar to that above quoted. The insured four years later committed suicide. The company refused to pay the policy and set up as a defense that he had made misrepresentations as to the state

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of his health, place of his birth, use of intoxicating liquors, etc. The court held that none of these defenses availed, as the policy was incontestible as to those matters and plaintiff was entitled to recover. This principle has been upheld in *Brady v. Prudential Insurance Company*, 32 Atlantic Rep. 102; *Simpson v. Life Insurance Co.*, 115 N. C. 392 (20 S. E. 517), and in *Mutual Reserve Fund Life Association v. Payne*, 32 S. W. Rep. 1063.

Life Association v. Payne, 32 S. W. Rep. 1063.

Bliss in his work on Insurance, section 247, says:

“An agreement that the insured will not raise any question or objection, even in the direct case of personal fraud, is a void condition. It has been questioned whether such a condition would render the policy void *ab initio* as an illegal contract. In this case fraud, if not mentioned, must be assumed to be excluded, since that construction will always be preferred which will support a contract. Of course this construction cannot make the policy altogether ‘incontestible,’ for it leaves open the question whether statements or omissions of the insured were fraudulent or not and also what is the true meaning of the policy itself. . . . some policies are to the effect that, upon the delivery of the policy of the company and acceptance by the insured, it shall be incontestible. In speaking of such policies, it must be noted that absolutely incontestible policies are not considered, because such policies are void.

“Incontestibility clauses in insurance policies make the contract of insurance more simple, since many of the minor and less material disputes likely to arise in a suit on a policy are forever set at rest and the contest would be confined to the important questions. The effect of an incontestible policy, then, is in the nature of a short statute of limitations; that, after the policy has been in effect a certain time and after which time it shall become incontestible, the insurance company shall be barred from setting up any defense of which it can avail itself, except actual personal fraud in the procurement of the policy. During the time that the policy shall be in effect, during the specified time mentioned, the insurance company has abund-

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ant time within which it can look into all matters stated in the application for insurance and relating to the health of the insured, his habits of living, his ability to pay, etc., and, if the company sees fit not to discontinue the policy, and it does not contest it during that time, then, after the policy has been in effect a certain specified time, the company shall be precluded from defending on the ground that such representations are false; it is within the power of the company to find out all matters it wishes and not doing so is the fault of the company, and it seems reasonable that the company should suffer for being negligent."

Wood v. Dwarris, 11 Exch. 493.

In Crane v. Ins. Co., 32 S. W. Rep. 1063 (Tex.); these principles are deduced:

"1. There cannot be any absolutely incontestible policies of life insurance. 2. Incontestibility clauses simplify the contract of insurance. 3. That the insurance company has the right to waive certain defenses except fraud. 4. That such provision in insurance policies is construed in favor of the benefit of the insured."

I have been unable to find any Wisconsin case bearing directly upon this question, except the case of Patterson et al. v. the Natural Premium Mutual Life Ins. Co., 100 Wis. 118. In this case the insurance company set up the defense of fraud. The court found that there was no evidence of fraud to go to the jury and said:

"Besides, the incontestibility clause would seem to effectually bar this defense. If this clause be not altogether a glittering generality put in for no purpose except to induce men to insure, it would seem that it must cover such misstatements or omissions as are here alleged. Such clauses have been upheld by various courts. We see no reason why the insurance company may not take the risk of ascertaining for itself the condition of health of the insured."

In the very recent case of Reagan v. Union Mutual Life Ins. Co., 189 Mass. 555, the court holds that an incontestibility clause does not bar the insurance company from making the defense of fraud and says that the Wisconsin court has up-

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held the contrary doctrine, viz., that insurance companies are barred from such defense after the lapse of the time specified in the policy.

It seems that, where a policy contains an incontestibility clause, the insurance company is barred from making a defense out of false representations contained in the application, unless it can show that such misrepresentations were fraudulently made. As you will note, some of the cases cited go even further than that and lay down the principle that, in suits arising upon such policies, the insurance company is barred from making any defense concerning matters stated in the application for insurance. This is upon the theory that the company has had ample time to investigate such matters and that, not having done so, it is barred by the limitation fixed in the policy.

Yours very truly,

F. L. GILBERT,

Attorney General.

Insurance Mutual Fire Ins. Co.—Election of Directors.—

Such corporation cannot waive by resolution the statutory method of electing directors. But directors though irregularly elected are officers de facto and their acts cannot be questioned in a collateral proceeding. Sec. 1928, laws 1898, as amended by chap. 81, laws 1901.

February 6th, 1907.

HONORABLE GEORGE E. BEEDLE,

Commissioner of Insurance,

Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of this date, in which you ask:

“Referring to section 1928 as amended by chapter 81 of the laws of 1901, in the election of directors in a mutual insurance company, would it be lawful for the members present to suspend the rule by unanimous consent, and vote in any other manner than that prescribed by said chapter as amended?”

Replying, I will say that the method of voting for directors

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at the annual meeting thereof by mutual insurance companies is fixed by the statute which you cite, which reads as follows:

“The directors subsequent to the first board, shall be chosen by ballot at the annual meeting of the corporation, which shall be held on the first Tuesday after the first Monday of January, unless some other day be fixed therefor by a majority of the votes of such corporation; and every person insured shall have one vote for each two hundred dollars for which he is insured, at such election and in the transaction of all other business of the corporation. But no person shall vote by proxy except women, and no person shall have the right to vote more than one proxy.”

It will be seen from this statute that the method of electing directors is fixed by law. There is no rule about it which might be suspended, as in some other bodies, and I scarcely need to say to you that a statutory method of procedure cannot be suspended by any attempt so to do. The legislature has very carefully and particularly prescribed a method by which the directors of these mutual insurance companies shall be elected. No one except the legislature itself can change the method of electing directors therein prescribed.

I venture to add, in answer to the question suggested by you in a previous conversation with you, that the acts of directors who have been elected in any other manner and who have acted in good faith in discharging their duties as such are binding upon the corporation and those with whom it deals. They are at least *de facto* officers and their right to the positions which they hold can only be raised in a direct proceeding which questions their title to such positions.

Trusting that what I have said answers your inquiry, I am,

Very respectfully yours,

F. L. GILBERT,
Attorney General.

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Life Insurance—Contracts—Agents.—Contracts with agents relating to policies. Des Moines Life Ins. Co. Unlawful for a life insurance company to issue policies to take the place of those issued under a void contract.

February 13, 1907.

HONORABLE GEORGE E. BEEDLE,
Commissioner of Insurance,
Madison, Wis.

DEAR SIR—Your letter of the 7th enclosing a letter from the Des Moines Life Insurance company was duly received and has received my consideration.

You ask me to give you an opinion as to whether or not you will be acting within the law in approving of such a manner of procedure as is outlined in said letter.

The letter from the insurance company reads as follows:

“In accordance with the conversation had with you in your office on the 1st inst. I desire to say that the Des Moines Life Insurance company has not written a special agent’s renewal contract since July 10, 1905. Before writing any of the contracts, the company laid it before the commissioner, who referred the matter, together with copy of the contract, to the attorney general, and they advised the company by letter that the blanks conformed to the laws of the state of Wisconsin.

Since July 10th, 1905, the supreme court has handed down an opinion in reference to contracts somewhat similar to the ones issued by this company holding that the same were illegal and contrary to the statute of the state of Wisconsin.

While we believe that the special agent’s renewal contracts that we have written are legal and conform to the law, as expressed by the department and the attorney general, in order to anticipate any adverse decision should be legally be brought in question by some policyholder, we desire to send a representative to see each and every one of our special agency contract holders, and write them a straight fifteen payment life policy. We believe that in justice to the company and to keep faith with the special contract holders in Wisconsin this should be done. We take up the policy which they hold, together with the agency re-

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renewal contract, and in lieu thereof give them a 15 payment life dated as of the date of the original policy.

Should this meet with your approval we shall be very glad to hear from you with a letter stating your approval."

As will be seen from this letter the insurance company proposes to take up the policies which their agents hold together with the agency renewal contract and in lieu thereof give such agents and policy holders a fifteen payment life dated as of the date of the original policy.

In this letter it is also stated that since July, 1905, the supreme court has handed down an opinion in reference to contracts somewhat similar to the one issued by this company, holding that the same were illegal and contrary to the statutes of the state of Wisconsin.

That decision was made in the case of *Urwin v. Northwestern Nat. Life Ins. Co.*, and is reported in 103 N. W. on p. 1102.

My predecessor, the Hon. L. M. Sturdevant, in a letter to Hon. Zeno M. Host, commissioner of insurance, dated January 19, 1906, to be found in the biennial report and opinions of the attorney general for 1906 on p. 618, held that under that decision such a contract as was therein passed upon was void under the provisions of sec. 1955o, Wis. Stats. 1898. You are referred to that opinion.

As I understand the letter of the Des Moines Life Insurance company its contracts were similar to that passed upon by the supreme court of Wisconsin. I have not the form of the contract before me to examine but I would say that if they are substantially the same form and import as the contract passed upon by the supreme court of this state, such contracts were, and are, void, certainly they are void as to the policy holder. The question might arise of whether the Des Moines Life Insurance company can substitute a new contract of life insurance for this old one dating it back or making it issue as of the date of the original policy. I see two objections to this:

First, It is substituting a new and supposedly valid contract of twelve months covered by this report, which includes two tract for one which our supreme court has held to be void.

Second, It is giving the insured an advantage over other insureds by dating his policy back, and by allowing him

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certain payments thereon without any consideration, and the surrender of his assumedly void contract is no consideration for giving him the advantage of the lower rate of insurance to which he would be entitled by reason of its being issued when he was of an age different from his true age. This in my opinion would contravene the provisions of sec. 1955o as being practically a rebate of premium and a discrimination as against other policy holders.

That is, the past due premiums would be allowed him without any consideration; surrender of the void contract being no consideration. I am therefore unable to see how this can legally be done.

I trust that what I have said answers your inquiry.

Respectfully yours,

F. L. GILBERT,
Attorney General.

Insurance.—Election of directors in mutual fire insurance companies.

February 19, 1907.

HONORABLE GEORGE E. BEEDLE,
Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your of February 18, in which you submit to me for my opinion the following:

“Is it legal for the Cream City Mutual Fire Insurance company to elect directors in accordance with section 7 of the by-laws of the company, a copy of which is herewith inclosed, or will the company be obliged to comply with chapter 140 of the laws of 1903, enacting section 1941—1a and section 1941—2?”

Chapter 140 of the laws of 1903, enacting section 1941—1a,

simply provides how articles of incorporation and any amendments thereto and amendments to the constitution of any city and village fire insurance company may be made. Section 1941—2 provides as follows:

“Unless otherwise provided by the constitution or by-laws the directors, subsequent to the first board, shall be

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chosen by ballot at the annual meeting which shall be held on the second Monday of January of each year unless some other day be fixed therefor by a majority of the votes of such corporation. Every person insured shall have one vote at such election; and the transaction of all other business, except as otherwise provided by law, may be determined viva voce or by ballot as the by-laws or other rules and regulations prescribe; but no person shall vote by proxy except women."

Section 7 of the by-laws of the Cream City Fire Insurance company is as follows:

"The directors, subsequent to the first board, shall be chosen by ballot at the annual meeting of this corporation, which shall be held on the second Monday of January of each year, unless some other day be fixed for such annual meeting by the majority of the votes of this corporation, and every person insured by this corporation shall have one vote for each two hundred (\$200) dollars for which he is insured at such election; but no person shall vote by proxy except women."

It will be noticed that, under said section 7, every person who is insured by said corporation shall have one vote for each two hundred dollars for which he is insured at the election of the directors; while, under section 1941—2, every person insured shall have one vote at the election of the directors, irrespective of the amount of his insurance.

It is true that section 1941—2 provides that, unless otherwise provided by the constitution or by-laws, the election may be had on the second Monday of January, unless another day be fixed by a majority of the votes of such corporation; but the provision "unless otherwise provided by the constitution or by-laws" cannot affect the following sentence, which provides that every person insured shall have one vote at such election. This latter provision in the section is absolute and is not modified by the provision of the sentence preceding it.

It is my opinion that, under said section 1941—2, in the election of directors for the Cream City Fire Insurance company, every person insured shall have one vote at such election, irrespective of the amount of his insurance. The elec-

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tion must take place in conformity to said section of our statute, which nullifies sec. 7 of the by-laws of said corporation so far as it conflicts therewith.

I believe this answers your question.

Very respectfully,

F. L. GILBERT,
Attorney General.

Fire Marshal—Tax.—Tax on fire insurance companies to support department of. Money paid for re-insurance cannot be deducted from gross receipts in ascertaining the amount on which tax shall be levied.

March 12, 1907.

HONORABLE A. H. DAHL,
State Treasurer,

Madison, Wisconsin.

DEAR SIR—You have submitted for my consideration a letter from George H. Moore, assistant secretary of the Liverpool and London and Globe Insurance company, in respect to the taxation or fees to be paid by fire insurance companies for the support of the department of fire marshal, in which he says:

“We beg to point out to you that in the statement rendered to the insurance department, for taxation, premiums on reinsurance for other companies are added to the gross premiums received and the premiums for reinsurance paid to other companies admitted to do business in Wisconsin are deducted, which is fair and equitable, and we cannot understand why this method is changed in the fire marshal taxation, because under your present ruling the state would get double tax.

“For example, we receive a premium of \$100 and pay for reinsuring \$50, which leaves us net \$50, but you ask us to pay on \$100 and the reinsuring company on \$50, making \$150 upon which the tax would be paid. This is practically double taxation,” etc.

Replying, you are informed that the law in regard to the fire marshal tax (chapter 228, laws of 1907) differs very ma-

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terially from the law in regard to license fees or general taxes to be paid by insurance companies authorized to do business in this state (section 1219, Statutes 1898, as amended by chapter 325, laws of 1905), in this, that the former is a tax on the gross premium and assessment receipts (section 3, 1946n, chapter 228, laws of 1907, while the latter tax is levied on the gross income, less the amount paid to any authorized companies for reinsurance and the amount of return premiums paid to insurers.

As to the general tax, section 1219 clearly points out what shall be deducted from the gross receipts. As to the fire marshal tax, nothing is authorized to be deducted, but I found on looking up the authorities on the subject, and particularly in the case of *The People ex rel. Continental Insurance Company v. Miller*, 177 N. Y. 515, that a similar statute of the state of New York was construed by the court of appeals of that state to authorize a deduction from the gross receipts of money paid as return premiums, but the court held that money paid for reinsurance could not be deducted.

I can see, as Mr. Moore points out, that taxing money that is paid out for reinsurance by an insurance company and at the same time including the total premium receipts received for such insurance does amount to a double taxation of part of the money so received. Nevertheless, the New York court having held that that should be done, I felt obliged to follow the ruling of that court, and so decided in my opinion rendered you on the first instant.

I trust that what I have said will enable you to satisfactorily answer Mr. Moore's letter, and what is here said will, I think, also enable you to make proper answers to the letters of R. J. O. Hunter & Company and Charles H. Yunker, submitted therewith, all of which correspondence I herewith return to you.

Yours truly,

F. L. GILBERT,
Attorney General.

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Insurance—State Building.—Losses upon state buildings should be debited to state insurance fund whether or not there is money enough in the fund to pay the loss.

May 18, 1907,

HONORABLE JAMES A. FREAR,
Secretary of State.

DEAR SIR—You have asked for my opinion as to the construction of chapter 68, laws of 1903, relating to state insurance on public buildings. You state that on February 27th, 1904, the capitol was partially destroyed by fire; that Insurance Commissioner Host made his award of \$185,000 on March 28th, 1904, for restoring the building, and you ask whether moneys paid into the state insurance fund as premiums after February 27th or March 28th, 1904, may be used to pay bills incurred under such award by the commissioner of insurance.

The purpose of chapter 68 is to make provision for the state to carry its own insurance. For this purpose, it provides that the state treasurer shall credit to a fund called the state insurance fund, the premiums which otherwise would be paid for insurance upon public buildings, whenever a loss occurs by fire to any public building it is to be paid out of the state insurance fund. Section 3 of the law, however, provides that,

“If, at the time of any such award of loss or damage, there shall not be in the state insurance fund an amount equal to such award, the full amount of the award shall, notwithstanding this fact, be promptly paid by the state treasurer out of any moneys in his hands in the manner above provided.”

This section also provides that whenever a loss occurs, “the amount of loss when fixed shall by the state treasurer be debited to the state insurance fund.”

I am of the opinion that the amount of loss should be debited to the state insurance fund in any case, whether or not there is in that fund an amount sufficient to pay the loss.

From the general purpose of the law, I believe that moneys credited to the fund subsequent to a loss may be used to pay such loss.

You ask when the insurance fund should again accumulate.

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In answer to that question I would say that, in my opinion, the fund should accumulate whenever the premiums credited to the fund exceed the losses which are debited to it.

Yours very truly,

F. L. GILBERT,
Attorney General.

Fire Insurance.—Waiver of inventory clause where loss is less than 3 per cent is legal. Statutory construction.

June 10th, 1907.

HONORABLE GEORGE E. BEEDLE,
Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours, together with letters of August Rebhan, president of the Milwaukee board of fire underwriters, to you and Mr. W. D. Van Dyke's letter to Mr. Rebhan, in respect to the use of a clause, or rider, to be added to the Wisconsin standard policy prescribed by statute, sections 1941—42 to 1941—62 inclusive, of the statutes of 1898, which clause waives the complete inventory which, construed literally, appears to be required to be made by the insured in all cases of loss, so that a total inventory of both damaged and undamaged property shall not be required to be made where the loss does not exceed three per cent of the value of the property insured.

Section 1941—55 of the Statutes of 1898 provides in part as follows:

“If fire occurs the insured shall . . . forthwith separate the damaged and undamaged personal property, put it in the best possible order, make a complete inventory of the same, stating the quantity and cost of each article and the amount claimed thereon.”

The word “same” as used in this section appears to refer to both “damaged and undamaged personal property.” A literal compliance with this section would compel the insured, whenever a loss occurred, however insignificant, to make a complete inventory, not only of the destroyed and damaged property, but also of that which was undamaged. The cost

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of making such an inventory would no doubt in many cases be greater than the amount of indemnity to be paid.

Attention is called to this to show that the clause, or agreement, proposed to be added to the policy would be solely of a beneficial nature to the assured.

There is no provision of the standard policy that permits a waiver or modification of this inventory clause; but the general provision, section 1941—62, Statutes of 1898, in respect to waiver is limited to such as, by the terms of the policy, may be subject to agreement endorsed or added thereto, and section 1941—64 prohibits the use of any matter expressing the facts or conditions of the insurance that is inconsistent with or a waiver of any provision or condition of the standard policy.

So, as stated the policy form and statutes literally construed would prevent the use of the proposed waiver clause.

However, I am not inclined to construe the word "same" in section 1941—55 as referring to both "damaged and undamaged property." This would be not only too liberal, but unreasonable, as I have shown. The word "same" is in the statute, and a correct grammatical construction makes it refer both to damaged and undamaged property; yet I am loath to believe that it was the intent of the legislature, in enacting this section, that the assured should be required under all circumstances to make an inventory of both damaged and undamaged property and, where the loss by fire is insignificant and the stock or personal property of great amount, the requiring of a full inventory of all property, in order to collect the indemnity under the insurance policy, is oppressive and makes the provision, to literally construe it that way, almost absurd.

Besides this, the courts have held that, in certain cases, an inventory is not required, as where the property covered by the insurance is wholly destroyed.

State v. Com. Ins. Co., 49 Wis. 322.

And a like holding has been made where the property insured is so damaged as to render impossible a separation and inventory thereof.

Powers Dry Goods Co. v. Imperial Fire Ins. Co., 41 Minn. 380; 51 N. W. R. 123.

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Attention is also called to the opinion of the supreme court in the case of Benjamin Bloch v. The American Insurance Co. et al., decided at the January, 1907, term of the supreme court of Wisconsin (not yet reported), as to the construction there given in respect to a three-fourths limitation clause attached to policies of insurance.

Laws should be construed reasonably and so as not to require impossibilities or absurd conditions where reasonable, practical construction thereof may be given, and they should also be so construed as to arrive at the intent of the law makers, if such intent can reasonably be determined from the law itself and from its practical operation and surrounding conditions.

In respect to construing statutes, attention is called to the case of Niezorawski v. State, 111 N. W. R. 250.

I therefore conclude that a clause substantially in the form presented by Mr. Van Dyke in his letter to Mr. Rebhan may lawfully be attached to insurance policies without any violation of the intent and purposes of the inventory section of the Wisconsin standard policy. That clause as so presented is as follows:

“At the request of the assured it is understood and agreed that in case of loss or damage to the property covered by this policy, amounting to not more than three per cent of the aggregate insurance thereon at such time, the assured shall not be required to furnish an inventory of any other than the property so lost or damaged.”

I return herewith the communications of Mr. Rebhan and Mr. Van Dyke.

Yours very truly,

F. L. GILBERT,
Attorney General.

Insurance—Library Board—Agents.—It is unlawful for a public library board to place insurance on a library building in a company of which he is one of the directors.

It is not unlawful for such member of a public library board to place insurance in insurance companies which are represented by a firm of agents of which he is a member when the

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insurance is procured by other members of the firm in their individual capacity and when the member of the library board does not receive any of the commission and is not otherwise interested.

June 3, 1907.

HONORABLE H. E. LEGLER,
Sec. Wisconsin Free Library Bureau,
Madison, Wisconsin.

DEAR SIR—You have requested my official opinion on the inquiry contained in the communication of J. B. Finch of Superior, Wisconsin, on the proposition whether it is unlawful for a member of a public library board to place in insurance companies represented by such member, insurance on a library building of which he is one of the directors.

In answer to your inquiry I will refer you to sec. 4549, Stats. of 1898, which provides as follows:

“Any officer, agent or clerk of the state or of any county, town, school district, school board, city or village therein, or in the employment thereof, or any officer, regent, treasurer, secretary, superintendent, clerk or agent of any penal, correctional, educational or charitable institution instituted by or in pursuance of law within this state, or any member of any body or board having charge or supervision of such institution who shall have, reserve or acquire any pecuniary interest, directly or indirectly, present or prospective, absolute or conditional, in any way or manner, in any purchase or sale of any personal or real property or thing in action, or in any contract, proposal or bid in relation to the same, or in relation to any public service, or in any tax sale, tax title, bill of sale, deed, mortgage, certificate, account, order, warrant or receipt made by, to or with him in his official capacity or employment, or in any public or official service, or who shall make any contract or pledge, or contract any indebtedness or liability, or do any other act in its official capacity or in any public or official service not authorized or required by law, or who shall make any false statement, certificate, report, return or entry in any book of accounts or of records in respect to any thing done or required to be done by him officially, or in

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any public or official service, shall be punished by imprisonment in the county jail not more than one year or by fine not exceeding five hundred dollars.

A public library, in my opinion, is an educational institution in contemplation of the term used in this statute. This statute expressly provides that it shall apply to any member of a board of any educational institution. It cannot be contended, it seems to me, that when a member of a public library board secures insurance on a public library building in an insurance company wherein he is a director, that he has not such an interest in said contract as to bring the case within the prohibition of this statute. I am of the opinion that a member of a public library board has no right under the provisions of this statute to secure insurance in an insurance company wherein he is a director.

You also submit for my consideration the following:

“Where a member of a library board being a member of a firm of insurance agents has for a number of years had the insurance on such library property or a part of it written by or through his firm as agents and received his part of the commission on such insurance and proposed to continue to so write such insurance but when objection is made to allowing such insurance to be rewritten at expiration by him or his firm on the ground that it is in violation of sec. 4549, R. S., he offers to turn over to his copartners all commissions on such insurance receiving no compensation in the way of commissions and let them write the policies in companies represented by such firm would he not still be under the prohibition of said section in view of the fact that it increases the business of the firm, the companies represented by the firm, and as a member of the board he takes part in deciding as to the amount to be written, and he might as a member of such board have to pass upon a compromise of the liability or amount of the liability in case of a loss or partial loss under such policies.”

The matter submitted in the above statement is a close question but if the insurance is written not by the firm of which the member of the library board is a member, but by his co-partners in their individual capacity, then I cannot see

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how he has any pecuniary interest in the contract. This statute being a penal statute would of course be strictly construed and as it appears affirmatively that the member of the library board does not receive any pecuniary returns or has any pecuniary interest in the contract made, it would seem to me that the statute would not cover such a case.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance.—Member of library board is prohibited from writing insurance on library property in an insurance company for which his firm is agent.

June 11th, 1907.

HONORABLE H. E. LEGLER,

Secretary Wisconsin Free Library Commission.

DEAR SIR—I am in receipt of the communication of J. B. Finch, dated June 9th, forwarded by you to this department, in which Mr. Finch, after having received the former opinion of this department to you dated June 3d, submits an additional question, as follows:

“Has a member of a public library board no right under the provisions of the statute referred to in the opinion of the attorney general, to write insurance on library property in an insurance company for which he or his firm are agents, the firm receiving the usual commission on the premium paid?”

In answer to this inquiry, I will say that Mr. Finch admits in his letter that section 4549 applies to library boards, which was held in the said opinion of this department of June 3rd. The section then prohibits any member of a library board from being pecuniarily interested in any contract that said board may make.

A member of a library board would certainly have a pecuniary interest in a contract of insurance that was made through a firm of agents of which he was also a member, and in which firm he would share with the rest of the members, the commission earned for procuring the insurance.

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I am therefore of the opinion that a member of a public library board has no right, under the provisions of the statute of this state, to write insurance on library property in an insurance company for which he or his firm are agents, when the firm receives the usual commission on the premium paid.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance—Tax—Receipts.—Amount of tax to be paid by fire insurance company under the provisions of chap. 228, laws 1907, is limited to $\frac{1}{4}$ per cent. of fire insurance premium receipts.

July 15, 1907.

HONORABLE A. H. DAHL,
State Treasurer,

Madison, Wisconsin.

DEAR SIR—Yours of this date, asking my opinion in regard to chapter 228 of the laws of 1907, and as to whether the law applies only to fire insurance, or whether it includes marine insurance, was duly received, and I have given it careful consideration.

You do not state, but I assume that your inquiry relates to the amount of fees to be paid by the insurance companies to the state treasurer for the purpose of maintaining the department of state fire marshal, subdivision 3 of section 1946m of said act.

That subdivision provides:

“For the purpose of maintaining the department of state fire marshal and paying all the expenses incident thereto, every *fire insurance company* doing business in the state of Wisconsin . . . shall pay to the state treasurer within thirty days after the passage and publication of this act and in the month of February annually thereafter in addition to the tax now required by law to be paid to such company, one-fourth of one per cent on the gross premium and assessment receipts of such companies on all business done in Wisconsin in the year next preceding,” etc.

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The purpose of this chapter was to provide additional protection against loss by fire. It is particularly beneficial to companies engaged in the fire insurance business, and of no direct benefit to companies engaged in the marine insurance business. Considering the purposes of the act, those to be benefited thereby, and that in this section it speaks of fire insurance companies only, I am constrained to hold that the words "on all business done in Wisconsin," used in this section, when speaking of the tax to be paid, mean all fire business done in Wisconsin, and I think this construction can reasonably be inferred from the act itself.

It is therefore my opinion that you should collect, and that the companies doing both a fire and marine business are only required to pay, this tax upon the gross premium and assessment receipts derived from fire insurance.

Trusting that this answers your inquiry, I am,

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance—Tax—Receipts.—Fire insurance company taxes to be paid under chap. 288, laws of 1907, should be on gross premium receipts for fire insurance, including marine fire insurance premiums.

July 17th, 1907.

HONORABLE A. H. DAHL,
State Treasurer.

DEAR SIR—I am in receipt of yours of the 17th inst., in which you acknowledge receipt of my letter of the 15th instant in regard to the tax on gross premiums that should be paid by insurance companies for the support of the department of state fire marshal, as provided by chapter 228 of the laws of 1907.

In that opinion I stated:

"Companies doing both a fire and marine business are only required to pay this tax on the gross premiums and assessments derived from fire insurance."

You now inquire:

"Do you mean by this that they are required to separate the business in such a way that they pay it only on fire

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insurance written in the state, exclusive of all marine insurance, whether it be fire or accident, or do not include in this, receipts derived from writing both fire insurance and marine fire insurance?"

Replying, I will say that I construe said act as applying only to premiums received on fire insurance. By that I intended to exclude marine insurance as that branch of the business as popularly understood: that is, insurance against damage by wind and water, collision or wreck. My reason for so excluding that branch of the business was that it receives no benefit from the labors or investigations of the state fire marshal or his assistants; but, as to marine fire insurance, that cannot be said. As I understand marine fire insurance, it is that branch of the business that insures vessels navigating the waters of the state or the great lakes, against loss or damage by fire. Such vessels are, a large portion of their time, kept in docks, bays, channels and rivers within the territorial limits of the state, and, in contemplation of this law, receive a benefit from the work of the fire marshal's department, the same as other property within the state. It is not possible to measure the exact benefit that any particular portion of property in the state will receive from the work of the fire marshal; but, in contemplation of law, it all receives some benefit; and I therefore conclude that the percentage of gross premiums or assessments must be paid on all premiums or assessments received from fire insurance, whether the same be placed on buildings and real property or boats that navigate the waters of the state a portion of the year. I think the insurance companies can, without any great difficulty, separate and determine the amount of such premium, and that the tax should be collected thereon, as well as on premiums from fire insurance upon buildings and other property in the state. insurance, whether it be fire or accident, or do you include in

Yours truly,

Attorney General.

F. L. GILBERT,

Official Opinions—Insurance.

Insurance—Tax—Return Premiums.—Amount upon which tax or fee imposed by sub. 3, sec. 194n, ch 228, laws 1907, is to be levied. Return premium. Re-insurance. State fire marshal.

August 1st, 1907.

HONORABLE A. H. DAHL,
State Treasurer.

DEAR SIR—I am in receipt of yours of the 22nd, in which you ask my opinion as to the meaning of the term “gross premium and assessment receipts” as the same is used in chapter 228 of the laws of 1907.

Subdivision 3 of section 1946n of that act, insofar as relates to the amount to be paid by the fire insurance companies for the support of the department of the state fire marshal, provides as follows:

“For the purpose of maintaining the department of state fire marshal and paying all the expenses incident thereto, every fire insurance company doing business in the state of Wisconsin, except town mutual insurance companies heretofore or hereafter organized under the provisions of section 1927 Statutes of 1898, and acts amendatory thereof, shall pay to the state treasurer within thirty days after the passage and publication of this act and in the month of February annually thereafter in addition to the taxes now required by law to be paid by such companies, one-fourth of one per cent on the gross premium and assessment receipts of such companies on all business done in Wisconsin in the year next preceding, as shown by the annual statements under oath to the insurance department.”

You say: “Do you construe this term [gross premium and assessment receipts] to mean that insurance companies are allowed to deduct for reinsurance and return premiums, or does this term mean that the companies may pay one-fourth of one per cent on the gross premium and assessment receipts without any deductions whatever except such as you pointed out in your opinion under date of July 17th?”

Replying, you are informed that, in my opinion, the term “gross premium and assessment receipts” as used in this act does not include the amount paid by fire insurance companies as

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return premium. "Gross premium and assessment receipts" must be construed together with the following words: "on all business done in Wisconsin." The term "business done" has received a construction by the courts when used in reference to the same or almost identical words, as "gross premium and assessment receipts."

German Alliance Ins. Co. v. Van Cleave, 191 Ill. 414,
 People ex rel. Continental Ins. Co. v. Miller, 177 N. Y.
 515,

Matter of W. S. A. & R. R. R. Co., 115 N. Y. 449,
 Endlich on Interpretation of Statutes, 357, 360,
 Cooley on Taxation, 254.

State v. Flemming, (Neb.) 97, N. W. R. 1063.

And in those cases it was held that the amount paid in return premiums does not represent business done, and that premiums unearned, paid in advance and afterwards refunded to the insured on cancellation of policy, is not to be included in the gross amount of premiums received for business done in the state for the purposes of taxation under the laws of the state imposing an annual state tax for the privilege of carrying on its business within the state. Even where the act itself, as stated in the case of *The People ex rel. Continental Insurance Company v. Miller*, *supra*, provided that the term "gross premiums" should include, in addition to all other premiums, such premiums as are collected from policies subsequently canceled and from reinsurance, the construction of the court is that no business is done after the cancellation of the policy, and that the term "gross premiums collected," while excluding any deductions for the commission of agents or the expense of doing business, includes only premiums that remain in the treasury, not the whole amount of premium received, a portion of which is liable to be refunded at the option of either party, and that the portion so refunded cannot fairly be said to represent the business done within a calendar year.

It seems to me that this construction of the statute is just proper and right; and, as the court says by way of illustration in the case last cited (p. 519):

"If two companies during the same year should each receive one hundred thousand dollars in premiums and one should refund half, while the other refunded nothing on can-

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celed policies, taxation of both in the same amount would violate the theory of the act and trample upon the presumption that a tax is laid in return for some proportionate value received by the tax payer.”

The court further says, on the same page:

“According to the construction that we have adopted, however, which impresses us as just and reasonable, the amount paid to the state would be in exact proportion to the value received by the corporation for the tax, and the object of the statute would thus be carried out in every respect. The company would have the benefit of the business and the state would have the revenue from all the business done.”

The court further says:

“It may be asked, why does the statute say ‘gross premiums’ unless it means all premiums received, whether refunded or not? We think the use of the word ‘gross’ was intended to include all premiums that remain in the treasury of the company and to exclude any deductions for the commissions of agents or the expenses of doing business. The gross amount collected from canceled policies means the gross amount collected and retained by the company. The amount paid back is not collected for business done, but is received for business expected to be done. The key to the construction of the statute is *business done*, for that is the basis of the tax. The state allows the corporation to do business and taxes it for such business as it actually does, not for the business attempted, but never completed. A canceled policy does not represent business done after the date of cancellation, for no business is done through that policy after that date.”

I am unable to escape the conclusion reached in the above cited cases, that gross premiums on business done do not include return premiums paid by the insurance company when policies are canceled.

In respect to payments made by insurance companies for reinsurance, the court of appeals in the Continental Insurance Company case, above cited, while holding that return premiums should be deducted, held that amounts paid for reinsurance should not be.

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In the absence of any other construction by courts as to money paid for reinsurance being deducted, I accept the ruling of the New York court and hold that money paid for reinsurance should not be deducted, especially so, in view of the fact that section 1219, of the Statutes of 1898, as amended by chapter 325, of the laws of 1905, provides that money paid for reinsurance shall be deducted from gross receipts in determining the amount upon which license fee shall be paid, while this act, said chapter 228, does not make any such provision.

I cannot observe that the case of *State v. Fleming* (Neb.), 97, N. W. R. 1063, cited by counsel who appears for the insurance companies, aids in determining this question. The important question determined in that case was as to the discrimination made by the Nebraska law in favor of domestic, as against foreign, insurance companies in allowing the former class of companies to deduct return premiums and amounts paid for reinsurance and not permitting foreign companies to do so, and it was held that the state might impose such conditions as it saw fit upon foreign corporations seeking the privilege of doing business therein.

Hence, in my opinion, you should permit the fire insurance companies that are required to pay this tax to deduct from their gross receipts the amount they have paid as return premiums and make such further deductions as were mentioned in my letter of July 17th, and collect the tax imposed by chapter 228, of the laws of 1907, on the residue. They should not be permitted to deduct amounts paid for reinsurance.

All of which is respectfully submitted.

F. L. GILBERT,
Attorney General.

Insurance Commissioner—Extra Help.—Not authorized to employ extra help to compile insurance laws.

Aug. 5, 1907.

MR. MARK W. WAITE,
Deputy Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—I have your letter at hand stating that it will be necessary for your department to have a compilation made of

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the insurance laws in force in this state, together with the decisions bearing on the subject of insurance, and requesting my opinion as to whether the law makes provision for the employment of extra help for such work.

Subd. 3, of sec. 1972b, Wis. Stats. 1898, as amended by chap. 233, laws of 1901, and chap. 212, laws of 1905, among other things provides that the report of the insurance commissioner shall contain,

“Any amendments to the statutes relating to insurance which in his judgement may be desirable, and such other information and comments in relation to insurance and the public interest therein as he deems fit.”

This section of the statutes leaves it entirely discretionary with the commissioner of insurance as to whether his report shall contain the matters therein mentioned and seems to me would include the compilation you desire to get out.

Sec. 1967 of the Wis. Stats. of 1898, as amended by chap. 180, laws of 1905, and chap. 425, laws of 1905, provides:

“The commissioner of insurance shall be provided with postage, stationary, *printing* and office supplies, the expense thereof to be paid out of the state treasury.”

This section, in my opinion contemplates such printing as may be necessary for the statements and reports required by law to be published by your department.

I am unable to find any provision which would justify the employment of extra help for the purpose of compiling such laws and decisions.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Insurance—Olympian Asso. Nike.—Organized for the mutual support and maintenance of its members, etc., in case of sickness, misfortune, poverty and death. May file articles and obtain certificate under chap. 86, R. S. 1898.

HON. JAS. A. FREAKAR,

Aug. 5, 1907.

Secretary of State,

Madison, Wisconsin.

DEAR SIR—Your letter of the 3rd inst. has been duly received, enclosing articles of association of the Olympian Association Nike, and requesting my opinion

“As to whether this association can file its articles and obtain certificate under the provisions of chapter 86, or should follow procedure set out in chapter 640, of the laws of 1907.”

From an examination of the articles submitted it does not appear that such corporation is to furnish fraternal or beneficiary insurance, or to engage in the business of life, casualty or indemnity insurance under section 1955a, of the Wisconsin Statutes of 1898, or under section 1947, as amended by chapter 640, of the laws of 1907.

The purposes for which the association is organized according to the articles submitted, are specifically provided for by one of the classifications enumerated in chapter 86, (section 1771) which reads:

“Mutual support and maintenance of the members of the corporation, their families or kindred in case of sickness, misfortune, poverty or death.”

The articles purport to be drawn under chapter 82. I take it that this is a typographical error and that “86” was intended of “82.”

I am of the opinion that the articles may be filed under the provisions of chapter 86.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Insurance.—Mutual Fire Ins. companies may refuse to issue new policies to its members without giving reasons.

HON. GEO. E. BEEDLE,

Aug. 9, 1907,

Commissioner of Insurance,

Madison, Wisconsin.

DEAR SIR—Your letter of the 30th has been received. You state that you are informed that the Germantown Farmers' Mutual Fire Insurance Co., of Germantown, Wisconsin, is refusing to reinsure present policy holders when their policies expire. You state that the company has quite a large surplus and ask for my opinion as to whether or not a mutual fire insurance company may refuse to renew the policies of its members without giving full and sufficient reason for so doing.

In reply, I will say that the Germantown Farmers' Mutual Fire Insurance Co. was incorporated by special act of the legislature, chapter 278, laws of 1854. This chapter was re-enacted and amended by chapter 331, laws of 1857, and by chapter 306, laws of 1878. Section one of the act of incorporation is as follows:

“All persons who shall, at any time, insure in said company and also their respective heirs, executors, administrators and assigns continuing to be insured therein, shall be members thereof during the continuance of their respective policies and no longer, and shall, at all times, be concluded and bound by the provisions of this act.”

It appears from the papers submitted to me that this insurance company has adopted and now issues Wisconsin standard fire insurance policies. This policy contains the following provision:

“This policy shall be canceled at any time at the request of the insured; or by the company, by giving five days notice of such cancellation.” These two provisions, taken together, give the insurance company the right at any time to cancel a policy and, thereby, cancel the membership of any of its policy holders without giving any reason therefor.

I am, therefore, of the opinion that the company may legally refuse to renew the insurance policies of its members without giving a reason.

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Chapter 215, laws of 1870, empowers the company to purchase and otherwise acquire real estate and other property and you state that the company now has a large surplus. It may be that policy holders, who are members of the mutual company, have vested interests in such property and surplus. As no question relating to this matter was asked, it will not be discussed.

Yours very truly,

F. L. GILBERT,
Attorney General.

Insurance Business.—Persons doing insurance business as a partnership come within the regulation of the state department of insurance the same as corporations.

HON. GEORGE E. BEEDLE,

Aug. 13, 1907.

Commissioner of Insurance.

DEAR SIR—Your communication of the 10th inst., containing letter from Dowell Brothers of Springfield, Illinois, and advertising matter of Dowell Brothers, live stock insurance, has been received.

You ask whether this firm, or firms of this character, may be permitted to do business in this state without coming under the jurisdiction of your department.

It appears that Dowell Brothers is a partnership, consisting of Y. B. Dowell and J. D. Dowell, and that they insure against loss from the death of live stock. They claim in their letter that they are exempt from the jurisdiction of the state department of insurance because unincorporated.

It is my opinion that the fact that they are a partnership, and not a corporation, does not exempt them in any degree from the laws of this state relating to foreign insurance companies doing business in this state. Our insurance laws are broad enough to include all classes of insurance and all forms of companies and associations. Sec. 1978, Wis. Stats. 1898, is as follows:

“No corporation, association, partnership or individual shall do any business of insurance of any kind or make any guaranty, contract or pledge for the payment of annuities or endowments or money to the families or representatives of any policy or certificate holder or the like in this state

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or with any resident of this state except according to the conditions and restrictions of these statutes, and the term insurance corporations as used in this chapter may be taken to embrace every corporation, association, partnership or individual engaging in any such business.

I am therefore of the opinion that Dowell Brothers may not do any insurance business in the state of Wisconsin without coming within the regulation of our laws and within the jurisdiction of the state commissioner of insurance.

Very truly yours,

F. L. GILBERT,

Attorney General.

Insurance.—Fire Marshal—Tax.—Overpayments of tax under the marshal act made by fire insurance companies cannot be returned to such companies except by legislative action.

HON. A. H. DAHL,

State Treasurer,

Madison, Wis.

Aug. 14, 1907

DEAR SIR—Replying to your verbal inquiry as to whether the excess payment of tax under the fire marshal act, chap. 228, laws 1907, made by the Eastern Fire Ins. Co. of New Jersey, could be returned to them, I will say, that as you inform me that the total amount forwarded by the company to pay its tax was turned into the state treasury, I am unable to find any statute which permits it to be withdrawn although a greater part of the payment so made was in excess of the tax which by law this company was obliged to pay and though such payment was owing to a misunderstanding, yet it having been paid into the treasury, it cannot be paid out except in pursuance of some provision of law.

I think all you can do will be to keep track of the amount so overpaid by the several insurance companies and when the next legislature meets, present the matter to it and request that an act be passed permitting the excess money to be returned to the companies which have made over payment and I have no doubt

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but that the legislature will pass an act authorizing you to return the money so over-paid to the companies to which it belongs.

Yours truly,

F. L. GILBERT,
Attorney General.

Insurance.—City and village officers may not insure public buildings in mutual insurance companies.

August 15th, 1907.

HONORABLE GEORGE E. BEEDLE,
Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—Your letter of the 14th instant has been received. You say that you have been informed that there has been a ruling of one of the courts to the effect that it is illegal for the officers of city, village or state to place insurance in mutual companies, on public property in their charge, and ask for my opinion as to whether or not it would be illegal for such officers to insure public property in mutual companies.

I have made diligent search for the ruling which you mention and have been unable to locate it. If such a ruling has been recently given, it has not yet been published in the law books or pamphlets. I am of the opinion, however, that, unless expressly authorized so to do by statute, public officers may not insure public buildings in mutual insurance companies. Chapter 128 of the laws of 1903, provides for the organization by trustees of county asylums and poor commissioners of mutual fire insurance companies and for the insurance of county asylums and almshouses in such companies. This chapter fully provides for all the machinery of such organizations.

Chapter 373, of the laws of 1905, provides for the organization of mutual fire and tornado insurance companies by school districts and boards of education, and for the insurance of public school buildings and their contents in such companies.

A recent statute provides for the creation of a state insurance fund and for the insurance of buildings owned by the state, by means of such fund.

Aside from these statutes I know of no provisions of law authorizing municipalities to become members of mutual in-

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insurance companies. Article XI, of the constitution of Wisconsin, provides that "It shall be the duty of the legislature, and they are hereby empowered, to provide for the organization of cities and incorporated villages and to restrict their power of taxation, assessment, borrowing money, contracting debts and loaning their credit, so as to prevent abuses in assessments and taxation and in contracting debts by such municipal corporations."

The statutes of the state relating to the powers of cities and villages are based upon this section of the constitution. It is well established that the corporate authorities of a city or village possess only such powers as are expressly granted by legislative enactment and such others as may be necessarily implied to carry into execution the powers thus expressly granted. The design of mutual insurance is to provide cheap insurance by means of local associations, the members of which insure each other. The interest of policy holders in a mutual insurance company is two-fold: they are both insurers and insured. The policy holders share in the losses and profits of the business on the basis of a partnership. So far as rights and remedies are concerned, the policy holders in a mutual insurance company are stockholders therein, the same as owners of stock in a stock corporation. To take a policy of insurance in a mutual insurance company is therefore to engage in the insurance business. Such a power, to be exercised by a city or village, must be expressly granted by statute. In mutual insurance companies the policy holders, who are members of the company, have the right to attend meetings and vote for directors. If cities and villages could insure their property in such companies and thereby become members, provision would have to be made for representation at stock holders' meetings. The power of the state to tax the property and business of insurance companies may be delegated by the state to municipal corporations. It would be quite inconsistent for a municipality to tax or license a company of which it was itself a member.

Section 1941, Wis. Stats. 1898, which provides for the organization of mutual insurance companies in cities and villages, provides as follows:

"Any number of persons not less than seventy-five residing in any city or cities, incorporated or unincorporated village or villages who collectively shall own insurable prop-

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erty of not less than one hundred thousand dollars in value, which they desire to have insured, may form themselves into a corporation for mutual insurance."

The form of articles of organization given in the statute begins as follows:

"The undersigned, all residents of the city or village of _____, in the county of _____, and owners of at least one hundred thousand dollars worth of property, do hereby associate themselves for the purpose of forming a mutual fire insurance corporation," etc.

I do not think that the word "persons" as used above could properly be construed to include municipal corporations. As our statutes do not expressly authorize cities and villages to become members of mutual insurance companies, I am therefore of the opinion that the insurance of public buildings by city and village officers in mutual companies is not authorized by law.

Your very truly,

F. L. GILBERT,
Attorney General.

Insurance—Standard policy—Lightning.—Liability under a standard policy cannot be restricted in respect to damage caused by electrical currents of a natural character. Lightning defined.

Aug. 16, 1907.

HONORABLE GEORGE E. BEEDLE,
Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—I have your letter of the 15th inst., at hand, inclosing a copy of the rider proposed to be attached to the standard fire insurance policy of this state by the St. Paul Fire and Marine insurance company of St. Paul, Minnesota, and asking for my opinion as to whether it would be proper for you to permit the same to be attached.

The rider is as follows:

"Electrical Exemption Clause.

"It is understood that this policy does not cover any loss or damage to electrical equipment caused by electrical cur-

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rents therein, either artificial or natural, unless fire ensues, and in that event this insurance covers only loss or damage caused by the fire.

“This slip being attached to forms a part of policy No. — of the St. Paul Fire and Marine Insurance company of St. Paul, Minn.

St. Paul, Minn. 190 . . .
 Agent.”

Sec. 1, chap. 525, of the laws of 1907, provides that

“This policy (standard policy) shall cover any direct loss or damage caused by lightning (meaning thereby the commonly accepted use of the term “lightning” and in no case to include loss or damage by cyclone, tornado or wind-storm).”

Par. 2, of sec. 2, of the aforesaid law is as follows:

“Printed or written forms of description and specification or schedules of the property covered by any particular policy, and any other matter necessary to clearly express all the facts or conditions of insurance on any particular risk (which facts or conditions shall in no case be inconsistent with or a waiver of any of the provisions or conditions of the standard policy herein provided for), may be written upon or attached or appended to any policy issued on property in this state.”

It seems to me that the terms of the proposed rider are inconsistent with the foregoing provision as to lightning in so far as liability under the policy is attempted to be restricted in respect to damage “caused by electrical currents of a natural” character.

In the case of *Spensley v. The Lancashire insurance company*, 54 Wis. 433, which was an action on an insurance policy providing that the policy cover “all loss or damage by fire” including “any loss or damage caused by lightning,” the court, in defining the word “lightning” uses the following language:

“The word, “lightning” in its ordinary and popular sense, applies to any sudden and violent discharge of electricity, occurring in the course of nature, between positively and negatively electrified bodies, usually developing in its course the phenomenon of light, heat and disruptive force.”

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One of the definitions of lightning given by Webster's Dictionary is, "A discharge of atmospheric electricity, accompanied by a vivid flash of light."

I believe that the "natural electrical currents" referred to in the rider are within the foregoing definitions of lightning and that, in this respect, the rider is in contravention of the statute. Consequently, it is my opinion that you should not permit the same to be attached to the standard policy of this state.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance—Guaranty.—A guaranty clause in a security certificate for the sale of lightning rods constitutes insurance.

HON. GEO. E. BEEDLE,
Commissioner of Insurance,
Madison, Wisconsin.

Aug. 17, 1907.

DEAR SIR—YOU have handed me a copy of a security certificate issued and used by the Security Lightning Rod Co. of Burlington, Wisconsin, and have asked for my opinion as to whether or not the provisions of this certificate constitute insurance against loss by fire so as to bring the company within the jurisdiction of this department.

In reply I will say that the security certificate recites that certain premises have been fitted with lightning rod conductors manufactured by this company, and contains this warranty or guaranty:

"Do hereby warrant the said work and guarantee said lightning conductor for twenty years from this date. We will pay \$500.00 reward and all money received for the lightning rod to any one proving that a building was burned by lightning where our rods are erected in accordance with this guaranty."

Section 1978, Wis. Statutes of 1898, is as follows:

"No corporation, association, partnership or individual shall do any business of insurance of any kind or make any guaranty, contract or pledge for the payment of annuities or endowments or money to the families or representatives of

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any policy or certificate holder or the like in this state or with any resident of this state except according to the conditions and restrictions of these statutes, and the term insurance corporation, as used in this chapter may be taken to embrace every corporation, association, partnership or individual engaging in any such business."

I will not pass upon the value of the guaranty as contained in this certificate. It is, however, in form a guaranty against loss from fire caused by lightning for the period of twenty years, provided the buildings are fitted with lightning rods manufactured by this company.

I am of the opinion that such a guaranty clause contained in a certificate brings the business within the section above quoted and makes the company subject to the jurisdiction of the state department of insurance.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance—Banks—Premiums—License.—Banks collecting renewal premiums and receiving compensation therefor, except for certain enumerated kinds of insurance, must take out license.

Aug. 24, 1907.

MR. M. W. WAITE,
Deputy Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of the 22nd in which you say

"Chapter 501, of the new laws (1907), relating to life insurance, makes it a misdemeanor for an individual or bank to collect premiums, etc. I desire your official opinion as to whether a bank can make collections or *renewal* premiums without a license."

Chapter 353, of the laws of 1905, amends section 1977, Statutes of 1898, to read as follows:

"Every person or member of a firm or corporation who solicits insurance on behalf of any insurance corporation or

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person desiring insurance of any kind, or transmits an application for a policy of insurance, other than for himself, to or from any such corporation, or who makes any contract for insurance, or collects any premium for insurance, or in any manner aids or assists in doing either, or in transacting any business of like nature for any insurance corporation, or advertises to do any such thing, shall be held to be an agent of such corporation to all intents and purposes, unless it can be shown that he receives no compensation for such services. This section shall not apply to agents of licensed fraternal beneficiary societies, or mutual fire insurance companies of this state except those organized under sections 1896, 1897 and 1898."

Under this section, before it was amended, this department held that every person who solicits insurance on behalf of any insurance corporation or on behalf of a person desiring insurance of any kind, or transmits an application for a policy of insurance other than for himself, or collects any premium for insurance, etc., should be held as an agent of such corporation unless it can be shown that he receives no compensation for such services. (See opinion of the attorney general, biennial report of 1904, p. 236; also opinion of the attorney general, biennial report of 1906, p. 156.)

And the law provides that all persons acting as agents for insurance companies must procure from the commissioner of insurance a certificate of authority so to do and pay the fee required therefor. Section 1976, Statutes of 1898, as amended by chapter 501, of the laws of 1907.

This latter statute excepts agents for certain insurance corporations, viz. "Millers and manufacturers, city and village, church, lumber dealers, hardware dealers, asylum and alms house mutual insurance corporations" of this state, and this latter section, as amended, makes it a misdemeanor punishable by a fine for violating the provisions thereof. Said section 1977, as amended, applies not only to natural persons but to corporations as you will observe.

Renewal premiums are the same as the first premium paid on insurance policies or for insurance so far as the law is concerned.

Hence, I am of the opinion that banks or individuals who collect and remit premiums, or renewal premiums, except for the

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corporations above named in chapter 501, of the laws of 1907, must receive a certificate of authority so to do from the commissioner of insurance before they can lawfully transact such business, unless they are able to show that they receive no compensation for such services.

Yours very truly,

F. L. GILBERT,
Attorney General.

Insurance—Union companies—Agreements.—Union insurance companies by agreeing among themselves not to pay agents who act as agents also of non-union companies a less commission than those who act only for union companies, do not violate the statutes of this state.

September 9th, 1907.

HONORABLE M. W. WAITE,
Deputy Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—YOURS of August 22nd was received and has had careful consideration. You state that the union insurance companies appear to be banded together and, among other things, to regulate the amount of commission allowed their agents, that, if an agent represents nothing but union companies, they pay him a higher commission than if he represents both union and non-union companies, or, as they are usually termed, "mixed agencies."

You state that you would like to have the opinion of the attorney general as to whether such action is strictly legal, and not in violation of any of the statutes of this state.

I have examined the provisions of section 1791j of the statutes of 1898, as amended by section 7 of chapter 507, laws of 1905, and I find that the statute which is the law of this state in respect to combinations in restraint of trade applies only to articles or commodities in general use in this state constituting a subject of trade or commerce. It is the statute enacted to prevent combinations, trusts, pools, agreements or contracts intended to restrain or prevent competition in the supply or prices of any article or commodity in general use in this state, or constituting a subject of trade or commerce therein, or which

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shall in any manner control the price of any such article or commodity, fix the price thereof, limit or fix the amount or quantity thereof to be manufactured, mined, produced or sold in this state, or fix any standard or figure at which the price to the public shall be in any manner controlled or established.

In my opinion, the services rendered by an insurance agent to an insurance company are not a commodity in contemplation of this statute, and I believe that the arrangements made by these union companies, of which you speak in your communication, are not in violation of said statute. Neither do I think that the facts presented in your letter would present a case under section 4466a, of the Statutes of 1898. This is a criminal statute and, in order to violate it, the act must be done wilfully or maliciously to injure some third party. Something additional to the facts presented in your communication would have to be shown in order to prove that these companies are acting with malice, for the purpose of injuring a certain party. The statement of facts presented in your letter would not, in my opinion, make out a case under the said section of our statute. I must therefore advise you that I know of no law of this state which these union companies are violating, upon the statement of facts presented in your communication.

Very truly yours,

F. L. GILBERT,

Insurance—Advisory board.—Contracts.—Companies cannot pay compensation to policy holders under “advisory board contracts.”

September 17th, 1907.

HONORABLE M. W. WAITE,

Deputy Commissioner of Insurance,

Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of the 11th instant, in which you request my opinion

“as to whether or not compensation can now legally be paid to or received by policy holders of the Conservative Life Insurance Company reinsured by the Pacific Mutual Life, for services rendered by them as members of an ‘advisory board’ under contract providing for such compensation, made by the Conservative Life prior to 1906.”

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In reply, I will say that, in my opinion, no compensation can be made by the Pacific Mutual Life Insurance Company or other companies to their policy holders which is in the nature of carrying out contracts which have been held to be illegal or which give one class of policy holders a preference over others.

This matter has been passed upon by the supreme court of Wisconsin in the case of A. A. Laun v. the Pacific Mutual Life Insurance Company of California, 111 N. W. Rep., p. 660, in which it was held that these advisory board contracts were not enforceable against the company. That being true, the company is not required to repay them, and payment by it would not be justifiable.

All points in the case you submit have been decided in the Laun case, and the same is cited for your instruction.

Yours truly,

F. L. GILBERT,

Attorney General.

Insurance — Banks—Agents—License—Premiums.—Banks may lawfully be appointed agents of insurance companies to collect premiums, but must take out license for that purpose.

September 17, 1907.

MR. M. W. WAITE,

Deputy Commissioner of Insurance,

Madison, Wisconsin.

DEAR SIR—I am in receipt of your letters of August 26th and Sept. 17th, in the latter of which you inquire whether a license can be issued to a bank to collect life insurance premiums, and in which you call my attention to the provisions of chapters 501 and 599, of the laws of 1907.

Replying, I will say that an earlier reply would have been made to your letter of the 26th ult. except that after personal conversation with you I understood that you would look into the matter further before a reply would be required.

You first call my attention to the provisions of chapter 501, laws of 1907, and state that you believe that chapter applies solely to fire insurance companies. I cannot agree with you in that view. The original section 1976, is found in the Stat-

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utes of 1898 amongst the miscellaneous provisions relating to insurance and the section itself as amended reads:

“No person, officer, broker, agent or sub-agent, of any insurance corporation of any kind,” then follow certain exceptions, “shall act or aid in any manner in transacting the business of or with such corporation, etc., without first procuring from the commissioner of insurance a certificate of authority as provided by law.”

Chapter 599, of the laws of 1907, provides as you state, as follows:

“No corporation or stock company shall be licensed as the agent or representative of any life insurance company or association in soliciting, selling or in any manner placing insurance policies or contracts in this state.”

This chapter very clearly applies to life insurance but you will observe that the collecting of the premiums is not prohibited by that section and it only prohibits corporations from acting as agents or representatives of life insurance companies in soliciting, selling, or in any manner placing life insurance, etc.

I do not regard collecting of premiums as either soliciting, selling, or in any manner placing life insurance policies or contracts, and am of the opinion that banks may be licensed for the purpose of collecting life insurance premiums, but if so licensed this statute, chapter 599, would prevent them acting as agents or representatives of life insurance companies in the matter of soliciting, selling, etc., life insurance policies.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Insurance; Fire Department; Duty.—A municipality cannot be required to file an affidavit that law has been complied with in order to entitle it to secure the duty provided to be paid by insurance companies for the maintenance of a local fire department.

Oct. 8, 1907.

HONORABLE MARK W. WAITE,
Deputy Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—I have your communication of the 27th ult. at hand. You say:

“We are receiving complaints from fire insurance companies stating that some villages and towns are collecting the two per cent. tax for the maintenance of local fire departments mentioned in sec. 1926, as amended by chap. 32, laws of 1899, paragraph 54, laws of Wisconsin, which do not and have not complied with the law. Will you kindly inform this department if it would be within the meaning of the law to require the city, village or town to file an affidavit with said local agent stating that the law relating to the maintenance and support of local fire departments in sec. 1926, as amended by chapter 32, laws of 1899, has been complied with, and that they are entitled to said two per cent. tax on all fire insurance premiums collected within said city, village or town, before they can require said agent to file the bond or collect said tax. It would seem as if this would redound to the advantage of the city, village or town, to have a well kept fire department, and this is more apt to be done if an affidavit of this nature were requested.”

In reply to your questions I have to say that the section of the statutes referred to by you applies only to the municipalities therein mentioned “having or maintaining a regularly organized fire department,” as defined therein. Said law expressly provides, “no city, village or town shall be entitled to such duty unless it shall have, support, or maintain, a fire department,” meeting the requirements of the law.

I am unable to find any provision of the statutes which could be invoked to require any such municipality to file an

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affidavit stating that the law has been complied with, as suggested by you. Under this law the burden seems to be placed upon the insurance companies of ascertaining whether or not the municipality is maintaining a fire department as provided by law, in order to entitle it to the duty provided, before complying therewith.

Very truly yours,
F. L. GILBERT,
Attorney General.

Insurance; Banks; Agents; Premiums.—Banks not otherwise acting as agents for insurance companies and not otherwise compensated, may collect and forward insurance premiums or collections and charge usual exchange.—Exchange is not compensation for collecting, but for transmitting funds.

HONORABLE GEO. E. BEEDLE,
Commissioner of Insurance,

Oct. 7, 1907.

Madison, Wisconsin.

DEAR SIR—Additional questions having arisen in respect to requiring banks collecting insurance premiums to take out licenses therefor and at your request, I add the following to my letter of August 24th to Deputy Commissioner Waite.

The first inquiry presented is whether banks which collect premiums making no charge therefor except the usual and customary exchange such as would be paid by a stranger to the bank who was buying exchange on another point, are required to take out a license for rendering such service.

Second, whether banks may collect premium notes upon the same terms and conditions.

Third, whether the provisions of section 1977, of the Statutes of 1898, apply or can be made to apply to national banks.

Replying, you are informed that in my opinion a bank which receives for collection from an insurance company, drafts or renewal receipts for insurance premiums or which transmits premiums collected by others or for the insured or which collects premium notes for an insurance company and in all such cases makes no charge for the service rendered in collecting and exacts no compensation except such as would be charged for exchange to others or strangers not carrying an account with

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the bank, is not required to take out a license for the service so rendered. To make an individual or corporation liable for collecting and transmitting premiums under the provisions of section 1977, Statutes of 1898, two things must necessarily be established. First,—the collecting of the premium as an agent of the company; second,—a charge or compensation must be received for the service so rendered.

I am of the opinion that where no compensation is charged or received in excess of the usual rate of exchange for transmitting funds that the charge so made is for transmitting the money and cannot be held to be a charge for collecting, and the banks so transacting the business and not otherwise employed or compensated by the insurance company, do not come within the description of an agent of an insurance company under the provisions of said section 1977.

At the present time I am informed that this is the only charge made by banks, or the great majority of them, for collecting and transmitting insurance premiums. Hence I conclude that it is unnecessary to answer the question as to whether national banks are amenable to this section of the statute.

Yours very truly,

F. L. GILBERT,
Attorney General.

Re-insurance.—Fire insurance companies authorized to do business in this state may reinsure in responsible unauthorized companies.

HONORABLE GEORGE E. BEEDLE,

Oct. 18, 1907.

Commissioner of Insurance,

Madison, Wisconsin.

DEAR SIR—Your communication of the 15th inst. has been duly received. You say:

“Will you please give me your official opinion as to whether or not fire insurance companies authorized to do business in this state may be permitted to reinsure any portion of their risks in an unauthorized company?”

In answer thereto I submit the following:

Section 2, of chap. 190, of the laws of 1899, expressly prohibits any fire insurance company from reinsuring the whole or any part of any risk on property in this state in any com-

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pany not authorized to transact business therein, and also prohibits any fire insurance company from assuming any such risk of or from any company not authorized to transact business in this state.

Chap. 394, of the laws of 1903, reads as follows:

“It shall be lawful for and any fire insurance company or association authorized to transact business in the state of Wisconsin, is hereby fully authorized and empowered to reinsure the whole or any part of any fire insurance risk taken by it on any property situated in the state of Wisconsin in any other responsible company or companies, whose capital stock and surplus shall equal or exceed one hundred thousand dollars. Provided, any fire insurance company or re-insurance company licensed to do business in the state of Wisconsin shall on retiring from business before the expiration of its policies or contracts, file with the insurance commissioner a written notice of such intention, together with a sworn statement of its outstanding liabilities or obligations under such policies or contracts, and shall reinsure such liabilities or obligations in company authorized to do business in this state. All laws, acts and parts of acts, whether general or special, contravening or conflict with the provisions of this act, are hereby repealed.”

The former chapter appears to conflict with the latter in so far as reinsurance is authorized “in . . . any responsible company or companies, whose capital stock and surplus shall equal or exceed one hundred thousand dollars,” such companies being required upon retiring from the state to reinsure their outstanding obligations in a company “authorized to do business in this state.” In so far as sec. 2, chap. 190, laws of 1899, prohibits reinsurance in a company not authorized to do business in this state, it would appear to be in conflict with that provision of chapter 394, laws of 1903, authorizing such reinsurance in a responsible company having the required capitalization, and would be repealed thereby.

Consequently I feel constrained to hold as my opinion, that a fire insurance company authorized to do business in this state may be permitted to reinsure any portion of its risks in a responsible company which may not be authorized to do busi-

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ness in this state, but whose capital stock and surplus equal or exceed one hundred thousand dollars.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance.—Standard policy—Rider in reference to damage by electrical currents.

November 11, 1907.

HONORABLE GEORGE E. BEEDLE,
Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—In response to your request for my opinion therefor I will say that I know of no reason why, under chap. 525, of the laws of 1907, there may not properly be attached to or written upon the standard fire insurance policy of this state an electric current clause in the following words:

“This insurance does not cover any loss or damage to dynamos, excitors, lamps, switches or motors, caused by electric current artificially generated unless fire ensues, and then for loss or damage resulting from fire only.

Very truly yours,

F. L. GILBERT,
Attorney General.

Life Insurance.—Disability Clause—Disability clause authorized to be incorporated in life policy under certain conditions.

November 11, 1907.

HONORABLE GEORGE E. BEEDLE,
Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—I have your communication of the 30th ult., requesting my opinion upon the matter therein stated. You say,

“I would like your opinion upon the following question. Is it permissible for a stock or mutual insurance company operating either on a participating or a non-participating

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plan to incorporate a disability feature in their contracts? Chapter 640, laws of 1907, amending sec. 1947 of the statutes, seems to imply this feature cannot be permitted."

In reply I will say that chap. 104, of the laws of 1903, authorizes the incorporation of such a disability feature in a life policy by life insurance companies organized under sec. 1947, Wis. Stats. 1898, provided such company has a capital stock of one hundred thousand dollars fully paid up and is authorized to write such insurance by its articles of association. This section also authorizes any foreign life company to write a policy containing such a disability feature upon complying with this section provided that such company shall first comply with all of the laws of the state relating to the business of personal, accident and life insurance.

In this connection I will further say that, in my opinion, any life policy containing such a disability feature should be of such a character as to be capable of valuation under chap. 519, laws of 1905, and should also be protected as accident policies are required to be.

Chap. 104, laws of 1903, has not, in my opinion, been repealed by chap. 640, laws of 1907.

Very truly yours,

F. L. GILBERT,

Attorney General.

Insurance.—Premiums—Agents—Doing business—Withdrawing companies.—An insurance company which has withdrawn from the state cannot appoint an agent in this state to collect premiums for assessments due on policies secured while such company was authorized to transact business. Such an act would be "doing business."

Nov. 19, 1907.

MR. M. W. WAITE,

Deputy Commissioner of Insurance,

Madison, Wisconsin.

DEAR SIR—I am in receipt of your communication of the 13th inst. wherein you ask my opinion as to whether:

"A life insurance company that has complied with the laws of this state and has issued policies herein lawfully,

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can after its withdrawal from the state appoint a *resident* party of Wisconsin to collect, receive and remit such premiums or assessments as may be due from policy holders lawfully secured while authorized to transact business in this state."

In reply I will say that, in my opinion, the appointment by such a company of an agent in this state to collect, receive and remit such premiums or assessments would constitute "doing business" in this state contrary to the provisions of section 1770b, Wisconsin Statutes 1898, as amended by chapter 434, laws of 1901. (See Beale on Foreign Corporations, section 205; In re. Petition of Smyth v. Ass. Co. 35 How. Pr. 126; Price v. Ins. Co., 3 Mo. App. 262; Ins. Co. v. Sprately, 172 U. S. 602.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance.—Premiums—Agents—Withdrawing Companies.
—A company which has withdrawn from the state may continue to receive premiums on outstanding policies but may not maintain an agent in this state therefor. The person transmitting such premiums must act solely as the agent of the person paying and transmitting such premiums.

November 30th, 1907.

HONORABLE GEORGE E. BEEDLE,
Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—I have your communication of the 26th instant at hand. You say:

"The question has been raised as to whether an insurance company which ceases writing new business and withdraws from the state can, after such withdrawal, collect renewal premiums through banks in this state, and, if they may be permitted to so collect premiums, what restrictions, if any, should be imposed upon the banks making such collections?"

In reply, will say that I have already advised you to the effect that such a company might lawfully continue to receive

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premiums on policies outstanding at the time of its withdrawal from the state. (See opinion dated November 11th, 1907.)

I have also further advised you that such a company, after its withdrawal from the state, could not appoint an agent in this state to collect and remit premiums under section 1770b, Wis. Stats. as amended by chapter 434, of the laws of 1901. (Opinion Nov. 19, 1907.)

It would of course be immaterial whether the agent appointed to collect and remit such premiums be an individual or a corporation, such as a bank.

It is therefore my opinion that, in order for a bank to collect and transmit premiums on such policies to such a company, it must act solely as the agent of the person paying and transmitting the premium, and not in any manner as the agent of the receiving company.

Yours truly,

F. L. GILBERT,
Attorney General.

Insurance.—Valuation of policies.—Resolution of national convention of insurance commissioners objectionable.

November 30th, 1907.

HONORABLE GEORGE E. BEEDLE,

Commissioner of Insurance.

Madison, Wisconsin.

DEAR SIR—I have your communication of the 27th instant, requesting my opinion upon the matter therein referred to.

You say:

“I am enclosing herewith a copy of a letter from R. E. Folk, president of the national convention of insurance commissioners, together with copy of a resolution adopted at a conference of commissioners held at New York, November 21st, 1907, at which conference this department was not represented. In your opinion is there any provision in the laws of this state that would prohibit this department from ratifying the action taken by the commissioners at the above mentioned conference.”

The resolution referred to reads:

“Whereas, it is the opinion of the insurance commissioners in attendance at the meeting informally held at New

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York city, this 21st day of November, 1907, that present market quotations do not fairly represent the true present value of securities held by insurance corporations and required to be reported in their annual financial statements as of Dec. 31st, next, therefore,

“It is the sense of this conference that insurance companies in making their annual statements for the present year to the various departments, in determining actual market value of securities as of Dec. 31st, 1907, should not be required to confine themselves to present market quotations. We believe that the valuations as reported by the companies for the year 1906 more nearly represent the true value of such securities under normal business conditions.”

In reply I will say that chapter 597, of the laws of 1907, providing for the annual statement of the financial condition of life insurance companies, requires that such statement show, among other things, the “market value” of all securities owned by such company.

In making rules to determine the “market value” of such securities, should there be occasion therefor, you would be indulged a liberal discretion as an administrative officer, your discretion being restricted, however, to the making of such rules as, under the circumstances, would be fair and reasonable.

While there is no express provision of law prohibiting you from ratifying the action of the convention, I know of none which would justify you in arbitrarily, and without taking into consideration present conditions, permitting such securities to be valued at this time as of their market quotations during December, 1906.

It is, therefore, my opinion that the discretion vested in you would not justify you in ratifying the aforesaid resolution, but that on the contrary you should require such securities to be valued at their real value on the date the valuation thereof is required to be made, all conditions and circumstances tending to unduly inflate or detract from the market quotations on such date being taken into consideration.

Very truly yours,

F. L. GILBERT,

Attorney General.

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Insurance.—Accident policy of National Casualty Co. of Detroit, Mich., objectionable.

Dec. 4, 1907.

HONORABLE GEORGE E. BEEDLE,
Commissioner of Insurance.
Madison, Wisconsin.

DEAR SIR—You have requested my opinion in respect to the position taken by you in reference to the accident policy written by the National Casualty Company of Detroit, Michigan, and which you have refused to sanction for use in this state.

This policy, and the advertising matter used in connection with it, appears to be subject to many of the objections pointed out in a similar matter by Attorney General L. M. Sturdevant in his opinion to Hon. Zeno M. Host, commissioner of insurance, under date of Octo. 3, 1903. (See page 350, biennial report of attorney general, 1904.)

In my opinion you are fully justified in the position you have taken in prohibiting the use of the aforesaid policy in this state.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance.—Personal service contract. Contract against negligence.

Dec. 4, 1907.

HONORABLE GEORGE E. BEEDLE,
Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—I have your communication of the 27th ult. at hand in which you request my opinion upon the matter referred to in the following letter:

“A manufacturing concern of this city has under consideration a ‘personal service contract’ to be made with each of their employes, or so many of them as choose to accept the same, by the terms of which the employe agrees to the deduction of a certain percentage of his wages each pay-day, to which the firm will add a certain agreed proportion of the amount contributed by all of the employes and the

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firm undertakes to pay, in case of accident to any employe entering into the agreement, certain amounts proportionate to the extent of the injuries received, said payments to be made out of the fund provided as above, if sufficient moneys be on hand, if not, then to advance the same to be repaid from future accumulations. In consideration of such mutual arrangement it is expected that the employe will waive any other claim for compensation or damages against the employer.

Will you kindly advise us if in the opinion of the insurance department such an agreement, entered into separately with a large number of employes, would constitute an 'insurance' business within the meaning of the Wis. statutes, and whether it would come under the jurisdiction and control of the insurance department, or whether it would violate any law of the state?

In replying, please indicate what provisions of the Wisconsin Statutes, if any, are applicable.

Very respectfully yours,
Simmons, Nelson & Walker."

In reply I will say that, in my opinion, such a contract would be beyond the powers of a manufacturing corporation organized under chapter 86, of the Wisconsin Statutes, 1898, under which I take it the concern in question is incorporated.

Futhermore, such a contract would be of the nature of casualty insurance and would, I believe, fall within subdivision 1, of section 1966—25, of the statutes, which provides for the "insuring any person against bodily injury, disablement or death resulting from accident, and provide benefits for disability caused by disease."

Such a contract as the one proposed would also appear to me to be objectionable insofar as it would relieve the employer from liability arising out of his own negligence. Contracts of this nature are void as contrary to public policy. Amer. & Eng. Ency. of Law, 2nd Ed. vol. 20, p. 155.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Life Insurance.—Construction of law as to “first year’s tax-pense charge.”

Dec. 4, 1907.

HONORABLE M. W. WAITE,
Deputy Commissioner of Insurance,
 Madison, Wisconsin.

DEAR SIR—I am in receipt of your favor of even date in which you state:

“The New York Life Ins. Co. has by letter submitted to this department a preamble and resolutions to be passed by the board of directors of that company and has asked the opinion of the department as to whether or not said company by passing and adopting said preamble and resolutions and observing the same will thereby comply with the laws of Wisconsin with respect to ‘first year’s expense charge’ and the expenses for first year’s business under the laws of the state of Wisconsin,”

and requesting an official opinion thereon. You also enclose a copy of said preamble and resolutions, the parts thereof material to the question submitted being as follows:

“Resolved that the expenses chargeable to the first year’s premiums received on new business consist of,

1. The direct acquisition expenses, which are, the commissions paid for new business, the advances made to agents, and the sums paid for medical examinations and inspections in connection with new business and,

2. The proportional shares of the first year’s premiums in the other expenses of the company excluding renewal commissions and such other expenses as are properly chargeable to the renewal premiums solely, and excluding such expenses as are properly chargeable to interest and rent.

Resolved further that the resources available to meet the above defined expenses chargeable to first year’s premiums are the following:

1. The first year’s savings from mortality to the amount of the total sums paid for medical examinations and inspections in connection with new business, but not beyond that amount.

2. The portion of the first year’s premiums received which is available for expenses, and which is designated in

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the Wisconsin law as 'expense charge,' this portion being:

(a) In the case of Ordinary Life, 20 Payment Life, policies bearing higher premiums than Term Premiums, the excess of the gross premiums over the corresponding net premiums for one year term insurance; or,

(b) In the case of policies bearing higher premiums than the 20 payment life, the excess of the corresponding 20 payment life gross premiums over the corresponding net premiums for one-year term insurance."

Replying to the same will say that the present insurance laws of this state, when strictly construed by separate chapters, apparently result in some conflict and confusion and in order to arrive at a proper construction and interpretation of said laws it is necessary to bear in mind the fundamental principle of construction that where a statute is general in its terms, another statute expressly bearing on a particular part of the subject covered by the general statute, always controls where the general and special statute cannot be harmonized and that where the meaning of a statute is doubtful the court will, if possible, give it a reasonable and practical meaning and such a construction should be adopted, if it is possible under the whole law, that will give some practical meaning and force to every part of the law.

Chapter 668, of the laws of 1907, creates but one of the numerous new sections to be added to our present statutes and is called section 1950m, limiting the expense charge in the premium which may be charged by life insurance companies. Subdivisions (a) and (b) provide that the premium to be charged shall include a net single premium which will mature the policy according to its terms and in addition to this an amount as a provision for expenses and contingencies equal to one-third of the net single premium on an ordinary life policy insuring the same sum and issued at the same age, computed according to the American Experience table of mortality with interest at three per centum per annum. Said subdivision (b) further provides that the amount provided for expenses and contingencies for any policy year as a measure for the first and subsequent years shall not exceed:

(1) In the first year, the difference between the mortality charge computed on the basis of no deposit for such year and

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the level premium on a 20 annual premium payment life policy insuring the same sum and issued at the same age and computed upon the same table of mortality and rate of interest and the maximum provision under subdivision (b), computed on the American experience table of mortality with interest at three per centum per annum, together with the excess, if any, of the first year's premium over the largest subsequent annual premium on such policy, provided the first year's expense charge on any policy shall in no case exceed the difference between the premium and the mortality charge for each year.

This section, 1950m, must necessarily appear in construing these laws just before sections 1950n to 1950t, inclusive, which constitute chapter 657, laws of 1907. Section 1950n provides a form for the report of expense charges and expenditures for the first year and must have direct reference to the expense charges provided in section 1950m, and section 1950q provides that no company mentioned in the preceding section shall incur certain expenses greater than the expense charge becoming available on such policy in such calendar year.

Chapter 637, laws of 1907, is an act to create section 1946x of the statutes defining certain words and phrases used in the laws relating to life insurance but expressly provides that if the context of any section or law relating to life insurance indicates otherwise the definition does not necessarily apply. This section, as its appended letter indicates, must be treated as the last section of the insurance laws. The words "expense charge" as defined in section 1946x might, by a strict construction, mean something not quite the same as the expenses and contingencies mentioned in section 1950m, but 1950m is a specific statute dealing with the specific subject of expenses and contingencies to be provided for in the first year premium and specifically states how the aggregate of said expenses and contingencies shall be determined.

Bearing in mind the fundamental rules of construction above mentioned and comparing the provisions of said chapters 668, 657, and 637, with the resolutions submitted to you, I am of the opinion that said resolutions comply substantially with the requirements of the Wisconsin law on the point of expenses chargeable to the first year's premiums, bearing in mind the fact that the sum total of such expenses cannot exceed the maximum amount becoming available in such policy year.

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This opinion could be extended indefinitely and made to consist of a detailed construction and interpretation of different sections, taking each separately and then combining them into a harmonious whole, but for the purpose of the particular question submitted by you, I do not deem it necessary to do so.

Very truly yours,

F. L. GILBERT,

Attorney General.

Life Insurance.—Construction of Laws—A company authorized to do business up to March 1, 1908, may continue to collect premiums on policies written prior to Dec. 31, 1907, through its agents. Restrictions imposed by laws going into effect on Jan. 1, 1908, apply only to policies written after Dec. 31, 1907.

Dec. 12, 1907.

HONORABLE GEORGE E. BEEDLE,
Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—I have your communication of this date, reciting the contents of a letter received by you from Mr. W. W. Macomber, general agent of the Penn. Mut. Life Ins. Co., and requesting my opinion upon the matter therein referred to.

The question presented is as to,

“Whether life insurance companies licensed to do business in this state until March 1, 1908, and which companies under the present laws have determined to cease writing new business subsequent to Dec. 31, 1907, have a right to collect premiums on policies written prior to January 1, 1908, up to the time that their license expires for the current insurance year, to-wit, March 1, 1908, such collections to be made through their present office in Wisconsin in usual form; namely, out of town collections by mail and through local banks, and collections in this city by mail or over the counter.”

In reply I will say that, in my opinion, any life insurance company duly authorized to do business in this state up to March 1, 1908, may after Dec. 31, 1907, and up to the date of the expiration of its license, continue to collect premiums on

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policies written prior to said 31st day of December, through its authorized agents in this state, whether such agents be the officers of such company in the state, banks or other persons. The only restrictions placed upon companies holding such licenses is that in writing new policies after Dec. 31, 1907, they comply with the laws going into effect on that date.

Should such a company desire to remain in this state after March 1, 1908, for the purpose of looking after its business and of collecting premiums on policies written prior to December 31, 1907, without issuing new policies, it may do so by renewing its present license.

You will note that this is a different question than that submitted to me and upon which an official opinion was rendered on Nov. 19, 1907. The former opinion was in answer to your inquiry as to whether or not a life insurance company that had *withdrawn* from the state could afterwards appoint a resident agent in Wisconsin to collect, receive and remit premiums or assessments as they fell due upon policies written before the company withdrew from the state.

Under your last inquiry an entirely different state of facts in presented, viz. a company not *withdrawing* from the state but simply ceasing to continue a certain part of its business, made objectionable by the new laws, continues to do a certain portion of its business under its present license, not in conflict with the new insurance laws.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance.—Keys—There is no authority in the statutes to organize a stock insurance company with a capital stock of \$1,000 to insure against loss of keys.

December 12th, 1907.

HONORABLE GEORGE E. BEEDLE,
Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—Yours of November 27th was received, together with a communication from Mr. Allen B. Calhoun. You inquire whether a company of the character described by Mr. Cal-

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houn in his letter can be organized in this state and, if so, whether it would come under the jurisdiction of your department, also whether such a company would be required to make a deposit with the state for the protection of its policy-holders.

Mr. Calhoun's letter contains the following:

"I contemplate the organization of a company with a capital stock of \$1,000. The proposition that we intend to put forth is to charge a certain sum to parties whereby we issue to them a contract agreeing that, in event of their losing their keys, we endeavor to locate the lost article and, in event of being unable to find such lost article, we further agree to reimburse the assured with a certain amount of money to replace the same. Our intention is to issue these contracts by the year, charging a certain amount of premium to carry the risk."

Replying, I will say that I have carefully examined our statute and I am unable to find any provisions under which a corporation of the character described by Mr. Calhoun in his letter could be organized in this state. His company is to be, not a mutual, but a stock, company and the capital stock is to be \$1,000. Section 1966-27 provides that

"No corporation for any one of the purposes specified in section 1966-25 shall do business with a capital stock of less than one hundred thousand dollars fully paid in in cash, with an additional fifty thousand dollars fully paid in in cash for every kind of insurance more than one which it is authorized to do," etc.

This provision bars Mr. Calhoun's company, even if it could be contended that the provisions of subdivision 10 of section 1966-25 were broad enough to authorize the organization of a company for the purposes contemplated by him.

Very truly yours,

F. L. GILBERT,

Attorney General.

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Fire Insurance; The State.—The state is not a co-insurer of its own property nor is it made so by the provisions of ch. 68, of laws 1903.

Dec. 16, 1907.

MR. M. W. WAITE,

Deputy Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—Replying to your inquiry in reference to the state being co-insurer with the insurance companies upon the state industrial school for girls, which recently suffered a loss by fire, I will say that I am of the opinion that the state is not a co-insurer on this property, nor made so by any provisions of chapter 68, of the laws of 1903. That act provides a method for the state to accumulate a fund with which to reimburse itself or any of the departments of state which shall sustain a loss by reason of any fire, but I do not consider that the arrangement so provided makes the state an insurer. It is not a contract arrangement but rather a method of determining what amount shall be paid to any particular department or officer for the loss sustained by it or him upon said property under his control. The arrangement is akin to that which an individual might make by setting aside each year, as a special fund, the amount which he would otherwise pay out in insurance premiums for the purpose of reimbursing himself for any losses which he might sustain by fire.

In such a case I would not regard him as an insurer of his property in the sense in which that term is strictly used, but rather as one making a provident provision against loss. The fact that in this statute the state may be spoken of as an insurer and the fund as an insurance fund does not, in my opinion, change the status of the state to that of an insurer of its property.

Trusting what I have said answers your inquiry, I am,

Very truly yours,

F. L. GILBERT,

Attorney General.

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Life Insurance—Participating and Non-Participating Policies.—Only participating policies can be issued in Wisconsin after 1907, by foreign, mutual and live stock insurance companies.

December 24, 1907.

HON. M. W. WAITE,

Deputy Insurance Commissioner,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your favor of the 21st inst., with a letter from Mr. E. C. True, state manager of National Life Insurance company attached, in which you state:

“Will you kindly give this department your opinion concerning the question contained in the correspondence of E. C. True, state manager of the National Life Insurance Company of the U. S. A. and especially with reference to sec. 2, chap. 146, and sec. 1950*t*, of chap. 657, laws of 1907.”

In Mr. True's letter he makes the following inquiry:

“Can a stock life insurance company, organized under the law of another state, and writing both participating and non-participating insurance outside of Wisconsin, be permitted to write non-participating in this state, or in other words, would sec. 1950*t*, apply to allow this company to write only non-participating in Wisconsin?”

In reply to the same will say that as I understand the facts said National Life Insurance company is a foreign stock life insurance company writing both participating and non-participating insurance. Subd. 2, sec. 1947*c*, provides:

“After the year 1907, no foreign mutual life insurance company and no foreign stock life insurance company issuing or professing to issue, after such date, any participating policies, shall issue within this state any policies, except annuities, which do not, by their terms, give to the holders thereof full right to participate as aforesaid.”

This provision is so clear and explicit that in my opinion it needs no construction in the sense that we use that word. It clearly provides that no foreign stock life insurance company

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issuing any participating policies shall issue within this state any policies, except annuities, in which the holders thereof do not participate.

Sec. 1950*t*, chap. 657, does not help said company out in this respect as it applies to stock corporations issuing non-participating policies exclusively.

It therefore follows that I am of the opinion that said company cannot remain in this state after 1907, and issue only non-participating policies here.

Very truly yours,

F. L. GILBERT,
Attorney General.

Life Insurance—Premiums—Doing business.—Foreign life insurance companies which write no new policies in this state after Dec. 31, 1907, but which maintain an agent in this state to collect premiums on old business, are subject to requirements of chap 597, 636, 657, 658, laws of 1907, but not to 668.

December 28, 1907.

HON. GEORGE E. BEEDLE,
Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—I have at hand your communication of the 26th inst., requesting my opinion on the matters submitted by the National Life Insurance company through its counsel's letter to you under date of the 21st inst., which letter reads in part as follows:

“The National Life Insurance company is licensed to do business in Wisconsin till March 1, 1908. If the company should write no business after Dec. 31, 1907, but should, through its Milwaukee agent continue to collect premiums on old business up to March 1, 1908, would it under those conditions become subject to the requirements of chaps. 597, 636, 657, 658, 668, of the acts of 1907, or any of them?”

In reply to the same I will say that the company under the conditions stated would be “doing business” in this state, as we have already advised you, and consequently would be subject

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to the provisions of the chapters mentioned in so far as they apply to companies doing business in this state or having policies in force therein.

Chap. 597, laws of 1907, applies to "every life insurance company doing business in this state."

Chap. 636, laws of 1907, applies to "every life insurance company having in force any policy of insurance issued or delivered in this state upon the mutual or participating plan."

Chap. 657, laws of 1907, applies to "every foreign life insurance company doing business in this state or having in force any policies issued in this state."

Chap. 658, laws of 1907, applies to "any company doing business in this state."

Chap. 668, laws of 1907, applies only to companies which may "issue or deliver any policy in this state" after the year 1907.

Consequently the company, under the conditions outlined in the aforesaid letter, would be subject to the requirements of all of the foregoing chapters with the exception of said chap. 668.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance—Life—Casualty and Health.—Sections 1950n, and 1950q, construed. A company authorized to do a life, casualty and health business upon ceasing to do a life business, may continue to do a casualty and health business by complying with the laws in reference thereto.

HON. GEO. E. BEEDLE,

Jan, 3, 1908.

Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your communication of the 3rd inst. requesting my opinion upon the matters referred to in the letter of Mr. J. C. Rosenberger, attorney for the Pacific Mutual Life Insurance company. Said letter is as follows:

"As attorney for the Pacific Mutual Life Insurance company of California, and for its information and guidance, I beg to ask for your interpretation of the laws of Wisconsin adopted at the legislative session of 1907, relating to the business of insurance in the following particulars, to-wit:

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I. As to Section 1950q: To what extent, if at all, does this section regulate, limit or affect the payment by the company of commissions or advances to agents so far as concerns policies issued and delivered outside Wisconsin? (b) Would the company, in order to lawfully do business in Wisconsin be required to so revise its arrangements with agents in other states as to bring their commissions and advances within the limitation provided for expense charges set forth in section 1950m? (c) Would the company be prohibited from paying commissions or advances to agents in other states on business outside Wisconsin greater or higher than like commissions or allowances paid to agents in Wisconsin? (d) What is the meaning of the words "the expense charge becoming available on such policy in such calendar year" as used in section 1950q, especially in their relation to Wisconsin policies and policies delivered in foreign states to citizens of foreign states? (e) If section 1950q, requires any special explanation as to term policies, will you kindly furnish same?

I regard the above questions as simply asking one question, namely as to how far 1950q affects the extra-territorial operations of the company, but I have stated the question in different ways so as to direct your mind to the specific points upon which the company seeks information.

I have been furnished, by Professor James W. Glover of the faculty of the University of Michigan, and consulting actuary of the committee of the legislature which drafted the above laws of 1907, with a written opinion setting forth his views on the questions involved and attach a copy of same hereto. Will you kindly advise whether you concur in his views?

II. In the event that the company in the light of your interpretation of section 1950q, or for any other reason, should find it impossible to comply with the laws of Wisconsin as to life insurance, it will, of course, immediately discontinue the transaction of life insurance business in this state and will not apply for a renewal of its license to transact any life insurance business in this state, but will apply for a renewal of its license to transact the business of personal accident and health insurance in this state. If the company complies with all provisions of law in this state relating to

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accident and health insurance, do you know of any reason why the company should not be licensed to transact the business of accident and health insurance solely, even though it has no license to transact the business of life insurance?

The company is authorized by its charter to transact not only life insurance but accident and health insurance. It has been the practice of the company as required by your department, to make two separate reports to the state of Wisconsin, one report relating to life business, the other to accident and health business. The company has also set aside in its life department such assets as belong to the life department, and has set aside in the accident and health department, separate assets for that department, so that the operations of the two departments are kept wholly separate and distinct, all of which is shown by the reports on file in your office. Furthermore, in conformity with the laws of Wisconsin, the company has always been separately and independently licensed in each of said departments, making separate applications for such licenses and paying separate fees therefor, all with the result that the operations of the two departments are kept as separate and distinct as if they were conducted by two separate companies. These facts are mentioned so that you may give proper consideration to the questions above propounded. With the legislation on this subject, you are of course familiar, but I call special attention to chapter 104, of the laws of 1903.

III. In the event that the company should retire its life department from the state, could it lawfully maintain an agency in the state solely for the purpose of collecting renewal premiums on policies issued and delivered in this state prior to January 1st, 1908, it being of course understood that no new life policies will be issued or delivered in this state in the absence of a license to transact such business? What if any license from your department would an agent engaged solely in collecting such renewal premiums be required to have?

In reply to the questions asked I submit the following as my opinion:

Section 1950q, prohibits any company mentioned in section 1950n, to-wit: foreign life insurance companies doing business

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in this state or having in force any policies issued in this state and every domestic life insurance company, from expending for commissions and advances to agents on account of any policy an amount greater than the expense charge becoming available on such policy in any such calendar year. The effect of this statute is to limit the amount to be expended for the purposes mentioned on any policy issued in Wisconsin. In so far as it concerns policies issued and delivered outside of this state, it, in my judgment, limits commissions and advances to agents to the expense charge on the policy for the year. The expense charge mentioned is limited by section 1950n, in respect to policies issued in Wisconsin only. The expense charge of policies written or issued outside of Wisconsin may be any sum which, together with the mortality charge for the year and the assumption of reserve, if any, does not exceed the premium, the assumption for reserve being wholly within the discretion of the company, provided the reserve assumed will mature the policy. The questions submitted by subdivisions (b) and (c) of paragraph one, of the foregoing letter, are, therefore, to be answered in the negative, provided the assumptions cover the commissions and items enumerated.

The words "the expense charge becoming available on such policy in such calendar year" as used in said section 1950q, have reference to and mean the expense charge or "loading" assumed for expenses in such year.

The views herein expressed appear to accord with those of Prof. Jas. W. Glover as set forth in his letter addressed to Mr. Rosenberger under date of the 28th ult. with the exception of the further explanation made in referene to 1950q, as to business outside of Wisconsin.

In answer to the questions submitted in paragraph II, of the foregoing letter, I will say that I know of no reasons which would prohibit the company, under the circumstances stated, from continuing to write accident and health insurance, provided, of course, it complies with the laws in reference to such forms of insurance.

Under date of November 19th, 1907, I advised you to the effect that a foreign life insurance company which has withdrawn from this state may not continue after the expiration of its license to collect renewal premiums through its agent in this

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state and that such an act would be contrary to the laws of this state. This answers the matters submitted in paragraph III of said letter.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fire Insurance.—Cancellation of policies.

HON. M. W. WAITE,

Jan. 9, 1908.

Deputy Commissioner of Insurance,

Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of the 9th in which you inquire whether a fire insurance company carrying insurance on state property can, at its option, cancel and return the unearned premiums without such request being made by the state.

Replying I will say that by the terms of the standard policy set forth in section 1941—52, fire insurance policies may be cancelled either at request of the insured or by the company by giving five days' notice of such cancellation, unless during a time in which the hazard shall be increased solely by the act of God, in which case such policy shall not be cancelled except upon sixty days' notice.

I do not see that it makes any difference under the terms of such a contract whether the property insured be state property or the property of an individual. Either party may cancel upon the terms set forth in said statute.

Trusting this answers your inquiry, I remain,

Very truly yours,

F. L. GILBERT,
Attorney General.

A Town Mutual Fire Insurance Company.—May not limit liability of its members.

HONORABLE GEORGE E. BEEDLE,

January 28th, 1908.

Commissioner of Insurance.

DEAR SIR—Your letter of the 17th instant, inclosing a copy of the policy contract of the Alma Mutual Fire Insurance company of Alma, Wisconsin, has had careful consideration.

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You state that this company has raised, or proposes to raise, a contingent fund amounting to ten per cent. of the amount of insurance which it carries; that it proposes to limit the number of assessments which may be levied upon its members to an amount not to exceed five times the advance premium in any one year; that, if losses shall exceed the amount so raised by these assessments, they shall be paid out of the contingent fund until such fund is exhausted. It follows that, if the losses in any one year should exceed the limit of assessments and the amount in the contingent fund, a portion of such losses would remain unpaid.

You have asked me whether such a policy and such action by a local mutual insurance company would comply with the laws of Wisconsin.

You do not state under what section of our statutes this company was incorporated, but I understand that it is a town mutual insurance company organized under sec. 1927, Wis. Stats. 1898. Sec. 1, of chap. 457, laws of 1907, relating to town mutual fire insurance companies, provides as follows:

“Whenever the amount of any loss shall exceed the amount of the cash funds of the corporation the president shall convene the board of directors, who shall make an assessment upon all property insured by it, in proportion to the amount thereof and the rate under which it may have been classified, sufficient at least to pay such loss.”

The insurance policy issued by the Alma company is of course the standard fire insurance policy prescribed by the statutes of this state and is as much a law of the state as any other statute. This standard policy provides that,

“In consideration of the stipulations herein named and of _____ dollars premium, does insure _____ against all direct loss or damage by fire except as herein after provided, to an amount not exceeding _____ dollars.”

There are no exceptions in the standard policy relating to the number or amount of assessments that may be levied upon members of the company.

You have called my attention to section 1941—7, which is as follows:

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“Every person to whom any such policy is issued shall be deemed a member of such corporation while such policy is in force, and it shall be lawful for such corporation to require the payment of such initiation fees and dues, make assessments upon its members and enforce the collection thereof as circumstances may require and as may be specified in its constitution or by-laws or fixed by resolution; and members thereof shall be subject to such other duties as may be prescribed by the by-laws.”

This section authorizes the corporation to provide for the payment of initiation fees and dues and to make assessments upon the members. It does not in any way authorize the corporation to limit the liability of its members in case of losses by fire.

Under this section the corporation may create a contingent fund or other necessary funds out of the money paid as initiation fees and dues.

I am of the opinion that the limitation upon the liability of members of this mutual insurance company as proposed would be a violation of the statutes of the state relating to mutual insurance corporations.

Yours very truly,

F. L. GILBERT,
Attorney General.

Insurance—Life, Accident and Health.—Combination of personal accident, health and life policies authorized by certain companies—premiums for each kind of insurance to be separately stated.

Feb. 19, 1908.

MR. G. E. BEEDLE,

Commissioner of Insurance,

Madison, Wisconsin.

DEAR SIR—I am in receipt of your request for my opinion, under date of the 18th inst., as to whether the combination life and accident policy issued by the Great Western Life Insurance company, of Kansas City, Missouri, is in violation of any of the laws of this state.

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In answer thereto will say that I have already advised you under date of November 11th, 1907, that a life policy containing a disability clause is authorized under chapter 104, of the laws of 1903, by companies meeting the requirements thereof, provided the policy be capable of valuation under chapter 519, of the laws of 1905, and be protected as accident policies are required to be.

Chapter 104, of the laws of 1903, (section 1947a, R. S.) permits the issuing of personal, accident and health insurance contracts "either independently of or in conjunction with" life or endowment policies. This provision authorizes combination policies by companies meeting the requirements of the statute, but, in my opinion, should be read and construed in connection with chapter 519, of the laws of 1905, (section 1950, R. S) providing for the valuation of life policies, and should be construed as requiring a combination policy to be framed so as to show the respective premiums exacted for each branch of insurance incorporated in the policy, so that the life feature may be properly valued and so that it may be ascertained that the requisite deposit to protect the accident feature be made.

The policy of the Great Western Life, which you have submitted to me, does not show the amount of the premium exacted for the respective kinds of insurance covered by it and should not, in my opinion, be authorized for use in this state by you.

Very truly yours,

F. L. GILBERT,
Attorney General.

Foreign Life Ins. Cos.—Conditions of admission.

HON. GEO. E. BEEDLE,
Commissioner of Insurance,
Madison, Wisconsin.

Feb. 24, 1908,

DEAR SIR—At the request of the representatives of the Old Colony Life Insurance company, of Chicago, which is applying for admission to transact business in this state, I will say that I do not think that subdivision 10, of section 1770b, of the Statutes of 1898, as amended by chapter 506, of the laws of 1905, applies to foreign life insurance companies prior to or at the time

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of their admission; that is to say, such companies are not, in my opinion required to organize in the same manner that like companies are required to organize in this state, nor to have the number of members, amount of capital stock, nor are they required at the time of admission to be carrying the amount of life insurance, on which one annual premium has been paid, required of domestic companies, but that after their admission, such corporations and all foreign corporations are subject to the same liabilities and restrictions as those imposed upon corporations of like character organized under the laws of this state and shall have no other or greater powers.

Such foreign companies are admitted to transact business in this state upon complying with the provisions of section 1953, of the Statutes of 1898, when the commissioner of insurance is satisfied that the assets of the company applying for admission are properly and safely secured as provided by section 1948.

Taking this view in respect to the admission of such companies, it is unnecessary for me to pass upon the provisions of section 1947, of the Statutes of 1898, as amended by chapter 640, of the laws of 1907, which, as I view it, has reference solely to domestic life insurance companies and does not apply to foreign companies.

Trusting that what I have said will make clear to you the procedure to be followed, I am,

Very truly yours,

F. L. GILBERT,
Attorney General.

Life Insurance—Dividends.—When full post mortem dividends may and may not be paid.

March 4, 1908.

HONORABLE GEORGE E. BEEDLE,
Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—Under date of the 2nd instant you have requested my opinion as to whether paragraph 2, of section 1952c, of the statutes forbids the payment of full post mortem dividends.

The answer to your question depends, in my judgment, upon the method or plan of distribution adopted by the company and

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also upon the source of the fund from which the dividends are to be declared.

If the dividends are to be declared from earnings and time be recognized as an essential factor in the earning of the same, it would not be equitable to pay a full year's dividend on a policy which terminates or becomes payable, say one month after the last distribution was made.

If, on the other hand, the dividends are but a percentage of the premiums, the same being in reality an overcharge, then time would not be material in determining whether or not the dividend be equitable and proportionate, and the statute, in my opinion, would not prohibit the payment of full post mortem dividends.

Yours truly,

F. L. GILBERT,
Attorney General.

Life Insurance—Dividends.—Post mortem dividends.

HON. GEO. E. BEEDLE,

March 19, 1908.

Commissioner of Insurance,

Madison, Wisconsin.

DEAR SIR—You have referred to me the letter of Mr. Geo. H. Noyes, counsel of the North Western Mutual Life Insurance company of Milwaukee, in reference to my opinion in respect to dividends, dated March 4th, 1908, and have requested me to answer the questions therein propounded.

The question is asked "Can it be said that a dividend under this law may have two meanings, one of which should forbid a full post mortem dividend on a policy, and the other would permit it to be paid?"

In answer to this question I will say that it is impossible for me to express a more definite opinion than the one above referred to until I am informed specifically as to the source of the funds composing "the profits, savings, earnings or surplus" from which the dividend is to be declared. If they, or any of them, be made up in any material proportion from loading, a dividend declared therefrom would be in equal proportion nothing more than a percentage of the premium.

Mr. Noyes further says:

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"I would also like an opinion as to whether your construction of this law as to post mortem dividends applies to policies of a company issued before the law took effect containing a clause that they shall "share in the surplus as apportioned by the company until all contributions to the surplus found to have arisen from this policy shall have been returned" where it has been the uniform custom of the company to pay full post mortem dividends for a period of upwards of twenty years."

In answer to this question I will say that the statute, in my opinion, is not to be given any retroactive effect, and consequently would not apply so as to forbid the payment of full post mortem dividends on policies written before its enactment containing a different method of apportionment than the one provided in the statute, especially so where a custom had been followed in respect thereto for a number of years by the company and had been acquiesced in by the policy holders.

Very truly yours,

F. L. GILBERT,
Attorney General.

Life Insurance.—Rock County Benevolent society is doing a life insurance business in violation of law.

May 6, 1908.

HON. GEO. E. BEEDLE,
Commissioner of Insurance,
Building.

DEAR SIR—Your letter of April 8th, relative to the Rock County Benevolent Society was received some time ago, but owing to press of other important matters reply thereto has been delayed until the present time. You state:

"I am enclosing herewith copy of certificate, together with literature of the Rock County Benevolent society. This society collects \$2.00 as a subscription fee, \$1.50 of which goes to the agent who solicits the member, the expense of preparing certificates and literature being about 30 cents, which leaves a balance of 20 cents, which I am informed goes into the pockets of the persons who organized

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the company. This company has no charter or articles of organization. In your opinion is this company subject to the insurance laws of this state?"

You inform me that this organization is not an incorporated company, that it has not complied with the provisions of 1955a, in respect to its organization and I understand that none of its agents have sought or obtained a license or authority to transact business. The form of certificate and circular submitted indicate that this company is doing a life insurance business. If so, it is transacting such business in contravention of our statutes and its agents are subject to the penalty provided therefor. See sections 1976, and 4575c, of the statutes.

Very truly yours,

F. L. GILBERT,
Attorney General.

Insurance—Officials.—Resident officials of foreign fidelity company need not be stockholder unless charter or by-laws so provide.

March 6, 1908.

HON. M. W. WAITE,

Deputy Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—Under date of the 5th inst. you have requested my opinion as to whether a resident secretary or resident vice president of a foreign fidelity company is required to be a stockholder in such company.

In answer thereto I will say that upon an examination of the statutes relative to foreign casualty and fidelity companies I fail to find any provision requiring such resident officials to be stockholders in the company.

In the absence of a statute, it is my opinion that the matter is one which pertains entirely to the internal regulation of the corporation and which must be determined according to its charter and by-laws. (See Beal on Foreign Corporations, chapter 8.)

Very truly yours,

F. L. GILBERT,
Attorney General.

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Insurance—Burial Association.—Gates County Co-operative Burial association does not do an insurance business.

March 18, 1908.

HON. GEO. E. BEEDLE,

Commissioner of Insurance,
Madison, Wisconsin.

DEAR SIR—You have submitted to me for my opinion the question whether or not the Gates County Co-operative Burial association, of Ladysmith, Wisconsin, is doing an insurance business.

The association is not incorporated but is purely a voluntary association.

From an examination of the by-laws and articles, submitted to me, it appears that the object of the association is for the mutual benefit of its members. Each member is assessed a certain amount according to age. "The money so collected shall be used to defray burial expenses of association members and to cover expense of notifying members of assessments."

Article 10, of the by-laws is as follows:

"Upon the completion of the organization of this association, should a member over ten years of age die, such member will be entitled to a burial not to exceed in cost \$100.00, and should a member ten years of age or under die, such member shall be entitled to a burial not to exceed in cost \$50.00; provided such burial is furnished by the association's undertaker, or by some other undertaker to be selected and designated by the association's undertaker or his successor in office."

Should the members of the association desire, they could, in my opinion, incorporate under chapter 86, of the Wisconsin Statutes for the purpose of "burial of the dead" and "contribution to the expense of" such burial.

A corporation organized under chapter 86, for such purposes would not be doing an insurance business.

State v. Mut. Pro. Assoc., 26 Ohio St. 19.

Commonwealth v. Aid Assoc., 94 Pa. St. 481.

Com. League v. People, 90 Ill. 166.

Chosen Friends v. Fairman, 62 How. Pr. (N. Y.) 386.

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There is, however, nothing in the statutes compelling an incorporation for those purposes, and if the members prefer to remain a voluntary association they are, I believe, entitled to do so.

In my opinion the association is not doing "any business of insurance of any kind" within the meaning of section 1978, of the Wisconsin Statutes.

Very truly yours,

F. L. GILBERT,
Attorney General.

Steam Boiler Insurance—Insurance on State Property.—Officers of the state having under their control such property may lawfully place steam boiler insurance upon it if they in their discretion, deem it necessary.

May 13, 1908.

MR. WILLIAM KITTLE,

Secy. Board of Regents of Normal Schools,
Building.

DEAR SIR—The letter of the executive committee of the board of regents dated April 23, in which inquiry is made as to whether said board is authorized to secure steam boiler insurance at the various normal schools under the policy submitted, was duly received and answer thereto has been delayed owing to the press of business in this department.

But now replying I will say that the board of regents is authorized to secure such insurance if in their discretion they deem it advisable to have the same as a proper exercise of their powers in expending funds for the protection of the property of the state entrusted to them, unless there is some statute that prevents their securing such insurance.

In regard to procuring insurance on state property I will say that the statute providing for the state insurance fund and prohibiting the insurance of state property only applies to insurance against loss by fire or tornado (section 1978a, of the statutes). It does not apply to steam boiler insurance and does not forbid the officers or agents of the state from placing

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such insurance upon the property of the state subject to the hazard of loss from that source. Policy etc. submitted returned herewith.

Very truly yours,

F. L. GILBERT,
Attorney General.

Casualty Insurance.—Insuring policy holders in mutual fire insurance companies against assessments in transacting casualty insurance and persons or companies doing such business must comply with the provision of law relating to casualty insurance companies.

May 19, 1908.

HON. GEO. E. BEEDLE,
Commissioner of Insurance,
Capital.

DEAR SIR—I am in receipt of yours of the 12th in which you say:

“I am enclosing herewith copy of a letter received from the De Forest Mutual Fire Ins. Co., with reference to guaranteeing assessments in city and village mutual fire insurance companies. The matter in question is as follows: Certain secretaries and agents of city and village mutual fire insurance companies are guaranteeing the policyholders in such companies against future assessments. These agents have stated to me that this guaranty is not made by the company, but by them individually, for which they are receiving a small premium. Will you kindly advise me if this practice can be permitted under the laws of this state?”

Replying I will say that neither you nor the De Forest Co. submit a form of the contracts or agreements which are given the assured by the agents complained of, and I am therefore unable to say specifically whether such agreements are insurance contracts, that is, whether they are contracts by which such agents as individuals agree to indemnify the assured against the hazard or peril of being obliged to pay assessments on their policies in excess of the premiums paid when the policy is delivered, but if such agreements are valid contracts of indemnity

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executed in writing, whereby for a consideration the agent or individual undertakes to indemnify the assured from paying further assessments for loss in a mutual fire insurance in which his property is insured, then I have no doubt but that such agent is an insurer and any person making such contracts is conducting an insurance business and unless he is so doing such business as an agent for a duly authorized casualty company, and unless he is licensed as such agent, such agreements so executed on his part are in violation of law, sec. 1978, of the Statutes of 1898.

Such agreements if duly executed as stated are insurance contracts. And such liability is no doubt a proper subject of insurance.

Shakman v. U. S. Credit System Co., 92 Wis. 366.

They probably come within the provisions of sub. 3, of sec. 1966—25, of the statutes, which relate to powers of casualty insurance companies. viz. "Guaranteeing. . . the performance of contracts other than of insurance. To conduct such business the insurer must comply with the provisions of law relating to casualty companies. One who makes such contracts unless he has complied with the statute is doing an insurance business in violation of law. See sec. 1978, of the statutes.

Very truly yours,

F. L. GILBERT.

Attorney General.

Village Mutual Fire Ins. Cos.—Assessments, method of levying.

HON. GEO. E. BEEDLE,
Commissioner of Insurance,
Capitol.

May 20, 1908.

DEAR SIR—Your letter of April 22nd, asking my opinion as to how assessments should be levied in village mutual fire insurance companies, with annexed correspondence, was duly received and I regret that the pressure of work in this department for several weeks past has prevented an earlier reply.

Section 1941—9, provides in part as follows:

"Whenever the amount of any loss so ascertained shall exceed the amount of the cash funds of the corporation the

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president, or in his absence, the vice president, shall convene the board of directors, who shall make an assessment upon all property insured in proportion to the amount thereof and the rate under which it may have been classified sufficient at least to pay such loss; provided that such board may assess up to four mills, even if such loss should not require such an amount."

This authorizes the levying of an assessment to meet the losses of the company and also provides that such board may assess up to four mills even if such losses should not require such an amount, but the assessment to be made is not a flat assessment on the policies in proportion to the amount thereof, but the rate of insurance as risks are classified, is also taken into the consideration in making such levy. This is certainly proper as it would be very inequitable to levy a level assessment against all policies according to the amount thereof for the reason that some of the property insured in all such companies is of a more hazardous class than other property, nor is a level assessment authorized by this statute, the classification is also to be considered.

The question appears to be, how shall the assessment be applied so as to raise the desired fund and also come within the limitation of four mills in the amount of the levy, and whether the limitation applies to the *company* or to the *insured*.

I am inclined to the opinion that the limitation applies to the company instead of the insured and I understand that such has been the interpretation placed upon this statute and the practice followed by a number of companies in making such levies.

My view of this can be made more clear by illustrating. Supposing a company has a million dollars in risks and it desires to levy an assessment of four mills. When such levy is made it fixes the amount that is to be raised; then the officers proceed to apportion the amount to be raised to the several policy holders or upon their policies.

A levy of four mills on a million dollar insurance would be a levy of \$4,000, but one policy holder's property is classified say at a rate of 50c per hundred and another's by reason of being a more dangerous hazard is classified at a rate of \$1.00 per hundred; now it would be manifestly unjust that the per-

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son whose property is a better risk and is classified at a lower rate should be required to pay an assessment equal to that of the insured whose property is classified at the greater rate because more hazardous, and hence the latter should equitably be required to pay a greater proportion of the fund to be raised.

I do not regard the fact that because he does, in this manner, pay a greater amount than the insured whose property is classified at a lower rate, or because the levy as to him exceeds four mills, makes it an invalid levy for the reason as I stated at the outset, that as I view it the limitation of four mills is a limitation applying to the company as to the amount it shall raise rather than the assured as to the rate of assessment. This rule is one that I understand a number of the village mutual insurance companies have themselves adopted and I am willing to follow the rule they have thus established until it shall be changed by legislative action.

I do not know that either you or myself are called upon to answer these inquiries which pertain to the manner in which these companies shall conduct their business rather than to your duties as commissioner of insurance, but as you have received the inquiry and have referred it to me, I submit this opinion thereon as my views of the proper method to be followed in levying such assessments. But I feel that my views, so expressed, must be unofficial. The insurance companies in this matter are asking advice upon a subject as to which neither you nor myself are required to advise. They should seek private counsel and not call upon either of us to determine such questions. It is a private, not a public matter.

Very truly yours,

F. L. GILBERT,

Attorney General.

Insurance—Mutual Fire Co.—Ch. 93, laws 1903, limiting any one risk to \$1,500, applies to city and village mutual fire insurance companies organized prior to the taking effect of that act.

HONORABLE GEO. E. BEEDLE,
Commissioner of Insurance,
Capitol.

May 21, 1908.

DEAR SIR—Your communication of the 8th inst. was duly received. The delay in answering your inquiries has been due

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to the fact that this department has been overrun with court work since the receipt of your letter.

The question submitted by you is as follows.

“Several city and village mutual fire insurance companies of this state were organized some years ago under sec. 1941-5 of the statutes. Other companies have organized since said section was amended by chapt. 93 of the laws of 1903, which changes the limitation on any one risk from \$2,000 to \$1,500. The question has arisen if companies organized previous to the passage of chap. 93, of the laws of 1903, are not violating the law in issuing policies of insurance on single risks for \$2,000. The constitution or by-laws of said companies provide that a single risk shall not exceed \$2,000. Kindly give me your opinion on the question raised.”

In answer thereto I submit the following:

Section 1, of art. 11, of the constitution of this state, provides for the enactment of laws for the organization of corporations. “All general laws or special acts enacted under the provisions of this section may be altered or repealed by the legislature at any time after their passage.” Consequently the legislature may at any time change, alter or amend the charter of any corporation of this state.

Attorney General v. Railroad Companies, 35 Wis. 425.

Chapter 93, of the laws of 1903, provides that “In no case shall any one risk (assumed by a city or village mutual fire insurance company) exceed \$1,500.”

This chapter in my opinion, applies to all city and village mutual fire insurance companies in this state whether organized under the statute before or after amendment.

The amendment would not, however, affect any policy written by such a company prior to the time the aforesaid amendment took effect.

Very truly yours,

F. L. GILBERT,
Attorney General.

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OPINIONS RELATING TO INTOXICATING LIQUORS.

Intoxicating Liquor—Revocation of License—Mandamus.—Village trustees may be compelled by writ of mandamus to revoke licenses for the sale of intoxicating liquors when law is violated.

E. V. WERNER,

District Attorney,

Shawano, Wis.

July 23, 1906.

DEAR SIR—Your letter of the 20th has been received and its contents have had careful consideration. Sec. 1558, Wis. Stats. 1898 does not specify the selling of liquor on Sunday as one of the offenses for which license may be revoked. It does, however, provide that, upon complaint made and filed that any licensed person keeps or maintains a disorderly or riotous, indecent or improper house, the town board, village board or common council shall summon the person so complained of, to appear and show cause why his license should not be revoked.

This is a close question and one upon which lawyers may easily differ. It seems to me, however, that a saloon which is run contrary to the state law can hardly be considered as a proper house, and that a place which is run openly, in violation of the law, would be considered an improper house within the meaning of this statute. I believe that, in the absence of a judicial definition of this word as here used, such a construction ought to be given to it. If the village trustees refuse to act upon the complaint, they may be compelled to act by a writ of mandamus.

I will call your attention to the case of *The State ex rel. Buchanan*, 95 Wis., p. 672.

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There seems to be no provision for the removal of village officers unless, in sec. 976, the word "town" may be given its broader meaning. Chap. 204, Wis. Stats. 1898, provides that

"The word 'town' may be construed to include all cities, wards or districts unless such construction would be repugnant to the provisions of any act especially relating to the same."

I am inclined to think that the word "town" as used in this section would hardly include villages. (See *State v. Curtis* 110 N. W. R. 189.)

Yours very truly,

L. M. STURDEVANT,

Attorney General.

Intoxicating Liquor—License.—Liquor licenses granted in a township containing a city of more than 500 inhabitants for \$100, is void. Such license should be \$200.

MR. JOHN P. INGALLS,

District Attorney,

Elkhorn, Wis.

August 14, 1906.

DEAR SIR—Yours of August the 13th, is received. You state that in the township in which the city of Delavan is located licenses have been granted to parties by the authorities on the payment of \$100 for each license. As Delavan contains more than five hundred inhabitants you desire my opinion as to the legality of such licenses. Section 1548, Wis. Stats. of 1898, as amended by chapter 385, of the laws of 1905, provides:

"Each town board, village board and common council may grant license under the conditions and restrictions in this chapter contained, to such person as they deem proper to keep groceries, saloons or other places within their respective towns, villages or cities for the sale of strong, spiritous, malt, ardent or intoxicating liquors. The sum to be paid for such license shall (subject to the right to increase the same, as in this chapter provided,) be, in towns having within their boundaries no city or village, incorporated or unincorporated, with a population of five hun-

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dred or more, one hundred dollars, and in all cities and villages and other towns, two hundred dollars, except for registered pharmacists as in this chapter provided.”

It is perfectly clear by the provisions of this section that in a township in which is located a city of more than five hundred inhabitants, the license fee for the selling of intoxicating liquors therein is \$200. It is my opinion that the town board had no authority to grant any licenses in the township in question for \$100, and licenses so granted by the town board are void. I believe that our supreme court would hold them absolutely void. See *State ex rel. Henshall vs. Ludington*, 33 Wis. 107.

Very truly yours,

L. M. STURDEVANT,
Attorney General.

Intoxicating Liquors—Pharmacists.—Licensed pharmacists must file statement of liquors sold at the end of each month.

MR. WM. H. McGRATH,
District Attorney,

Monroe, Wis.

January 24, 1907.

DEAR SIR—Your letter of the 23rd inst., has been received. You ask for my opinion concerning the construction of chap. 349, laws of 1905. You quote the law which provides that if any village board or council shall refuse to grant a permit to a registered pharmacist to sell intoxicating liquors, such registered pharmacist may nevertheless sell such liquors for medicinal purposes only on the certificate of a physician and a written prescription for such selling. You ask for my opinion as to whether or not the law requires such a pharmacist to file his certificate and prescription at the end of each month with the town, village or city clerk, or whether it is sufficient for him to file on the 3rd Tuesday of April of each year with the town, village or city clerk, a certified copy of the entries in his book.

In reply, I will state that the license or permit granted by the village board or city council permits the pharmacist to sell intoxicating liquors for either medicinal, mechanical or scientific purposes and in such case requires that at the end of each month the certificates and prescriptions issued by him, shall

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be filed with the village or city clerk. But in the case of refusal by any village board or city council to grant such permit, any registered pharmacist may nevertheless sell liquors for medicinal purposes only and then this provision is followed by requirements that a book shall be kept and that on the 3rd Tuesday of April of each year, the pharmacist shall file with the clerk of the village or city a certified copy of all entries in his book. There is good reason why the requirements in each of these cases should be different. Where liquor is sold for mechanical and scientific purposes as well as for medicinal purposes, the public should be informed as to what quantities of liquor are claimed to be used for such purpose, but where liquor is sold for medicinal purposes only the physician's certificate and perscription are a guarantee that such license will not be abused. I am quite sure that the intention of this chapter is to require the filing of certificates once a month in the first instance and but once a year in the second instance.

Yours truly,

F. L. GILBERT,
Attorney General.

Intoxicating Liquor—License.—License to sell liquor in an addition to a hotel, which addition was built subsequent to the enactment of the 200 feet law, is invalid.

MR. E. V. WERNER,

District Attorney,

Shawano, Wis.

May 13th, 1907.

DEAR SIR—Yours of April 30th was duly received. You state that "A," a hotel keeper, owns and occupies a hotel, in which he had, prior to June 30th, 1905, a bar room located and situated a little over 260 feet, and less than 300 feet, from the school house grounds; that the hotel was in existence on the 30th day of June, 1905, and also on the first of February, 1905; that this hotel and bar occupied a subdivision of the plat in the plat known as lot 2; that, after the law was amended, "A" built an addition south of his hotel, which went over the line of lot 2 into lot 3, bringing it still nearer to the school house grounds; that he moved his bar from the hotel property into the new wing constructed and nearer the school

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house, with inside entrances to the hotel; that the village trustees issued a license to him covering the description of the premises in his application as lots 2 and 3.

You inquire whether the village trustees have a right to grant a license to him to sell liquor on the premises and in the building where the same was granted.

In answer to your inquiry, I will say that section 1548, as amended by chapter 385, of the laws of 1905, provides that no license shall be granted for the sale of any liquors in any building, booth or other place for which a license was not in force on the 30th of June, 1905, within a distance of three hundred feet of a school, etc.

This same statute excepts from its operation, drug stores, hotels and restaurants established and maintained prior to February first, 1905. Under this provision, it is clear that the hotel proper would be excluded from the operation of the statute, and that the village trustees would be authorized to grant a license to sell liquor within said hotel; but whether such exception would be so liberally construed as to give the trustees a right to grant a license to sell liquors in an addition to said hotel, seems to me to be a close question. It is true that exceptions to penal laws are liberally construed, so as to give the whole penal statute a strict construction; but it seems to me that, in arriving at a conclusion in this case, the purpose and the spirit of the law must be taken into consideration. The purpose of the statute is to do away with the sale of intoxicating liquors within three hundred feet of any school grounds, and the evident purpose of the exception to said statute is to prevent hardships to property and money already invested in the liquor business within three hundred feet of such school grounds when the law was enacted. To give this exception to the law such a liberal construction as to include additions built to hotels already established and thus encourage the investment of more money in the liquor business within three hundred feet of a school house would go beyond the purpose and spirit of this law. I am of the opinion that the village trustees would not be authorized to grant a license to sell liquor in the addition of "A's" hotel as described in your letter, and that a license granted by the trustees of a village would be invalid, and that, under the law laid down in the case of State

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v. Fisher, 33 Wis., page 154 the license granted being invalid would give no protection whatever to the licensee.

See Black on Interpretation of Statutes, page 48.

Very truly yours,

F. L. GILBERT,
Attorney General.

Intoxicating Liquors—local option.—When a village is incorporated the license fee is that prescribed for villages by the general law.

S. S. FORREST,

District Attorney.

June 21st, 1907.

Friendship, Wis.

DEAR SIR—Your letter of the 17th inst. has been received. You state that the village of Friendship was formerly a part of the town of Friendship; that, during the month of April last, the village was incorporated; that the license fee for the sale of intoxicating liquors in the town of Friendship was \$400. You ask whether or not the license fee in the village of Friendship will remain at \$400.

Section 1548, of the Wisconsin Statutes of 1898, provides that unless otherwise specially provided, in towns having within their boundaries no city or village having a population of five hundred or more, the license fee shall be \$100, and, in all cities, villages and other towns, \$200.

Section 1548b, provides the manner in which the amount of these licenses may be increased. It provides that, in towns, the fee may be increased to \$250 or \$400, and, in cities and villages, it may be increased to \$350 or \$500.

You will observe that the amount of \$400 does not in any case apply to villages. The village of Friendship is now a separate municipality from the town of Friendship. The fee for license to sell intoxicating liquors has not yet been fixed for the village of Friendship. I am therefore of the opinion that the general law applies and that the fee of \$200 is the legal amount that may be exacted.

Yours very truly,

F. L. GILBERT,
Attorney General.

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Intoxicating Liquors. —Laws Continued. —Judges. —

1. Chapter 188, of laws of 1907, goes into effect July 1st, 1907. Previous to that date licenses may be granted as heretofore. 2. Said law is not unconstitutional on the ground of unjust classification. 3. County judges may call in other judges to try all matters before them, acting as judges when they are disqualified to sit in the matter.

June 22, 1907.

MR. JAMES KIRWAN,

*District Attorney, Calumet County,
Chilton, Wisconsin.*

DEAR SIR—Yours of June 20th was received. You request me to send you a copy of chap. 188, of the laws of 1907, relating to licensing the sale of intoxicating liquors and you inquire as to when this law will go into effect. In answer I will say that the legislature has passed an act which provides that all laws passed at this session shall go into effect on July 1st unless another date is mentioned in the act. You will notice that no other date is mentioned in chap. 188, consequently it will not go into effect until July 1st.

You also inquire whether a license granted now, before the 1st of July, for the ensuing year comes under the operation of this act, or whether it only applies to licenses expiring on the first Tuesday in July. In answer to your inquiry I will say that on p. 2 of this act you will find the following proviso:

“Provided however, that in all such cities, villages and towns where a greater number of licenses may have been granted or issued prior to the 30th day of June, 1907, than would be permissible under the foregoing limitation, it shall be lawful and the local authorities are hereby authorized in their discretion to grant and issue licenses equal in number to those issued on or prior to said last mentioned day.”

The records in the assembly show that, before amended, this part read as follows:

“Provided, however, that in all such cities, villages and towns where a greater number of licenses may have been heretofore granted or issued and are in force on the first day of June, 1907,” etc.

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You will notice that the change made by the amendment was the striking out of the word "heretofore," also "and are in force," and the changing of the date from the first to the thirtieth day of June.

It seems apparent from this that it was the plain intent of the law makers to allow licenses to be granted or issued up to the thirtieth day of June, as heretofore, without reference to this new law. If such had not been their intention, they would not have stricken out from said law the words "and are in force." Had those words been allowed to remain in the bill, the licenses issued before the thirtieth day of June for the coming year could not have been granted, except in conformity to the provisions of this bill. It is therefore my opinion that, if a license for the coming year has been granted or issued prior to the thirtieth day of June, in such case this law does not apply, and the local authorities may again grant a license for the same place in the future. After the first day of July, the license granted must be granted in conformity with the provisions of this law.

You have also asked the following question:

"Is not this law unconstitutional, as class legislation, in proffering old saloons to new ones, giving them rights and privileges denied to new saloon men?"

You suggest that, under the decision declaring the old peddler's law unconstitutional, this may be held as an unreasonable discrimination against a certain class.

The law laid down by our court in the case of *State v. Whitcom*, 122 Wis. 110, is as follows:

"The uniformity and the equality thus enjoined are construed only with such meaning as to enable practical government. Such command does not require that all property or all persons shall be treated exactly alike, but permits separation of either into classes of property or of persons similarly conditioned or situated, having characteristics legitimately distinguishing the members of one class from those of another in *respects germane* to some general and public purpose and object of the particular legislation."

And the court further says:

"Two of the essentials to the validity of this statute then are that there shall be at least a possible purpose or object

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to protect the public generally, and that the characteristics distinguishing the classes included shall have some reasonable relation to that purpose.”

In the short time that I have had to examine these questions I have been unable to find any decision from which I could reason that this act contained an improper classification. That the law may regulate and restrict the sale of intoxicating liquors and even prohibit such sale is elementary and I find a great many statutes in which existing enterprises and offices are treated as a separate class and exempted from the provisions of the statutes. The statute prohibiting the licensing of saloons within three hundred feet of any school exempts from the time of the enactment of the statute. It seems to me that under the rule of our supreme court as above given, such classification is not in violation of our constitution.

You submit to me for my opinion the question whether your county judge, who was disqualified to act in an appeal from the decision of the town board refusing to lay out a public highway under sec. 1263-5, by reason of the fact that he was the attorney for the petitioners in such matter, is authorized to call in another judge to act in such matter under secs. 2450-2451-2447, Stats. of 1898. In answer to this inquiry I will say that sec. 2450 as amended by chap. 134, laws of 1901, provides as follows:

“Section 1. Section 2450, of chap. 114, of the Wis. Stats. of 1898, as amended by chap. 49, of the laws of 1899, is hereby amended so as to read as follows: Sec. 2450. The county judges may perform all official duties of county judges, including holding court in any county other than the one in which they shall have been elected, upon the request of the county judge of such other county, and while so doing they shall have the same powers as if elected for the county in which they are acting. Whenever any county judge, pursuant to this section, shall hold court or perform any other duty hereunder, in any county other than that for which he is elected, he shall receive his actual expenses, to be audited and paid by the county board of the county in which he so acts.”

Under this statute it is very plain that the county judge who is called in may act in all matters that come before the county judge as well as those that come before the county court,

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for the statute was so amended that all matters that come before the county judge and the county court may be performed by the judge who is called in in the same manner as by the judge who was elected in the county.

Very truly yours,

F. L. GILBERT,
Attorney General.

Intoxicating Liquors—License—Transfer of.—Town and village boards cannot transfer liquor licenses to a new place without receiving another license fee. Liquor licenses may be granted the coming year to those places, where under the existing license, liquor could have been lawfully sold on June 30th, 1907.

D. W. McNAMARA,

June 29, 1907.

District Attorney,

Montello, Wisconsin.

DEAR SIR—Yours of June 26th is received. You submit to me for my official opinion the question whether or not a village board or a town board has authority to transfer a license from one location in the village or town to another location.

In reply I will say that there is no authority in our statute authorizing such transfer. The powers of town and village boards are purely statutory. They can only exercise such powers as are expressly granted to them by statute or implied from the powers so granted.

State v. Bayne, 100 Wis. 35 and cases cited on p. 38.

Section 1548, Wis. Stats. 1898, provides that

“Each town board, village board and common council may grant licenses under the conditions and restrictions in this chapter contained.”

It further provides that

“The application for any such license shall be in writing and shall state the kind of license applied for and *designate the premises* where such liquor shall be sold. All such licenses shall remain in force until the first Tuesday of July next after the granting thereof unless sooner revoked by the

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board or council granting the same; there shall be attested by the town, city or village clerk and shall not be delivered until the applicant shall produce and file with the clerk a receipt showing the payment of the sum required therefor to the proper treasurer and until the filing with the clerk of the bond provided for in section 1549."

It seems very evident, from the very wording of this statute, that the town or village board is not authorized to transfer a license from one place to another. The only way that the statute could be complied with would be to have a new application for a license in the new place, describing the premises, paying the license fee into the treasury, and showing a receipt therefor, and give the bond as required by this statute. Then, and only then, could a license be issued.

Our court has not passed upon this question, but, in the case of *State v. Bayne, supra*, it was held that license could not be transferred from one person to another. There are no decisions of our court as to the right to transfer from one place to another, but the only decisions that I find upon the subject hold that the authority granting a license has no power to transfer a license from one place to another, even though the building where the licensee was engaged in business had burned.

See *Laib & Co. v. Hare*, 163 Pa. 481,

Nolan v. Sane, 11 Ky. 675,

17 Am. & Eng. Ency. of Law, 2nd ed., p. 235.

A license to sell intoxicating liquors is a permit, or authorization, from a governing body to sell liquors; it is not a contract.

Black on Intoxicating Liquors, 127.

It is a privilege, to be enjoyed when the conditions and restrictions are complied with.

State v. Bayne, supra.

A town or village board having exercised the power to grant a license, and the licensee having paid the required license fee, the permit is complete as to the location designating his license.

The authorities exercised a discretion when they determined as to the suitability of the person to whom the license was given and the place where the liquor was to be sold. The board has no power to change the place of selling under the

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same license, from one locality to another. A license is not like a contract, as to which parties might thereafter make other agreements or which they might modify, and every time a board designates a place where, and the person by whom, intoxicating liquors may be sold, they must receive another license fee therefor; otherwise such permit or license would be void or voidable.

I am of the opinion that it cannot be done without the payment of another license fee.

You also submit the following:

“Is any place having a license during the year 1907, entitled to a license the coming year? For instance: a license is granted to A to conduct a saloon in a certain building. Some time during the year the licensed party vacates the building and either abandons the saloon business or moves into another location. Is the first place that was licensed entitled to a license next year under the new law?”

In answer to this I will say that chapter 188, of the laws of 1907, has the following proviso:

“Provided, however, that in all such cities, villages and towns where a greater number of licenses may have been granted or issued and in force on the 30th day of June, 1907, than would be permissible under the foregoing limitation, it shall be lawful and the local authorities are hereby authorized in their discretion to grant and issue licenses equal in number to those issued on or prior to said last mentioned date.”

It is my opinion that, if the license issued to said first mentioned place is still in force, so that the licensee could legally sell liquor under it up to the first Tuesday in July, he would be entitled, under the wording of this law, to a license for the coming year.

If the authorities have transferred the license to another place without receiving another license fee for it, such transfer will be illegal, and the new place to which such license was transferred will not be entitled to a license for the coming year.

I believe this answers your questions.

Yours very truly,

F. L. GILBERT,
Attorney General.

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Liquor License.—May be granted to those places where licenses were issued during 1906, if latter license not revoked.

HON. M. J. CLEARY,

July 8, 1907.

Member of Assembly,

Madison, Wis.

DEAR SIR—Yours of July 8th was received. You say that in the village of Blanchardville the village board in 1906, issued six licenses for the year ending on the first Tuesday in July, 1907. That during the year one of the parties to whom a license had been issued discontinued the sale of intoxicating liquors and a man to whom a license had been issued for one of the other places had his license transferred to the place this man had vacated. You inquire whether all six places have a right under chap. 188, laws of 1907, to a license the coming year.

In answer to your inquiry I will say that nothing contained in your letter shows that the license to any of these parties has ever been revoked. The village board is not authorized to transfer a license from one place to another without receiving another license fee when it is not authorized to do so by statute. Our statute gives no such authority.

Laib & Co. v. Hare, 163 Pa. 481,

Nolan v. Sane, 11 Ky. 675,

17 Am. & Eng. Enc. of Law, 2nd ed., p. 235.

The transfer of the license having been unauthorized by the board the original license is still in force in the place for which it was granted and I can see no reason why the license in all such places which had been granted for the previous year were not in force on and prior to the 30th day of June, 1907, under said chap. 188. Under the facts stated in your letter it seems to me that there were six valid licenses in force in your village for six different places on the 30th day of June, 1907, and that the village board was authorized to reissue licenses for these places.

Very truly yours,

F. L. GILBERT,

Attorney General.

Official Opinions—Intoxicating Liquors.

Liquor License.—An amendment to chapter 188, laws of 1907, renders a license which was granted under the law, before it was amended, void. That amendment does not impair the obligations of a contract under our constitution.

July 8, 1907.

MR. JAMES KIRWAN,
District Attorney, Calumet County,
Chilton, Wisconsin.

DEAR SIR—Yours of July 2nd was received and has had careful consideration. You say that under my opinion of last week on the new liquor law licenses issued before June 30th, 1907, for the coming year were good and that any one holding such license could legally get a new license in the future. You inquire whether this law has been changed by the legislature.

You say that you have a case in your county where a hotel had no bar nor saloon license during 1906. You say that under the new law, and said opinion, one Bernard Kersten rented the saloon part for one year last week Wednesday, and made application to the city council of your city for a license and that Friday evening the city council granted said license and approved Kersten's bond. You inquire whether the law has been amended, and if it has been amended, whether it would invalidate the license of Mr. Kersten and also whether the legislature has a right to pass a law which would invalidate contracts made by Mr. Kersten while he was acting legally under the old law.

In answer to your inquiry I will say that the legislature has passed an amendment to chap. 188, laws of 1907, by inserting after the words, "granted or issued" in the fifth line on p. 2 the words, "and in force." This amendment has passed both houses of the legislature but has not yet been signed by the governor, but will be presented to him the coming week together with a great many other bills which have not yet been signed. If it should be signed by the governor it would have the effect, in my opinion, to invalidate the license granted to Mr. Kersten. After this amendment has been passed it would be illegal for Mr. Kersten to sell liquor under his license.

It is a well settled rule that a law may have a retroactive effect if necessary, to carry out its purview and it is well settled that the legislature has a right to even pass prohibitory liquor

Official Opinions—Intoxicating Liquors.

laws, when licenses have been granted and the effect upon existing obligations, rights or franchises, is not within the constitutional provision against laws impairing the obligation of contracts. For all rights and all property are held subject to the exertion by the state of its police power for the promotion of the general welfare.

Black on Intoxicating Liquors, p. 84.

Beer Co. v. Massachusetts, 97 U. S. 25,

State v. Paul, 5 R. I. 185.

The grant of a license to sell intoxicating liquors, made by a state or municipal corporation under the terms of a law or ordinance, is no more than a permit to engage in such traffic and continue in the same so long as it is not forbidden by the authorities. Neither the state nor any of its agencies can surrender, or ever does surrender, the power to regulate and control the traffic in liquors, because that is a branch of its police power and is inalienable. Hence it follows that such a license cannot be considered a contract between the state or municipality and the individual. And any laws enacted by lawful authority, modifying its terms, imposing additional burdens or restrictions upon the holder, or even revoking the privilege, are not open to the constitutional objection of impairing the obligation of a contract. These principles are fully settled by the authorities. Black on Intoxicating Liquors, p. 127, and cases cited.

It is therefore my opinion that Mr. Kersten will not have the right to sell intoxicating liquors under his license when this law is signed and in full force.

You also submit to me the following question:

“Mr. A has an embankment on his own land with a sign thereon. He with a rifle loaded with bullets, fires at that mark daily and often misses it and bullets go flying over adjoining farms and endanger human lives thereby. He lives in and this mark and shooting is in an incorporated village in Wisconsin.

Is there any law, state law, under which this man can be punished, or stopped from shooting thus? If so what, and the procedure.”

In answer to this inquiry I will say that I know of no statute whereby this man could be prosecuted criminally under the

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above statement of facts. It would seem, however, that there are several remedies which could stop this nuisance. An injunction could be obtained to prevent him from doing this or possibly it could be construed as a trespass upon the lands over which the bullets fly. I have not been able to look into the matter thoroughly but merely offer this as a suggestion.

Very truly yours,

F. L. GILBERT,
Attorney General.

Liquor License.—When town board is authorized to grant a license in a place where one was in force June 30th 1907, in case number of saloons is in excess of one for every 250 inhabitants.

July 8, 1907.

MR. M. L. FUGINA,

District Attorney Buffalo County,
Fountain City, Wis.

DEAR SIR—Your communication was received July 5th. You submit to me the following statement of facts for my official opinion:

“For some years past and on June 30th, 1907, the town of Buffalo had five saloon licenses in force. These were in excess of the number which could be allowed pursuant to the provisions of chapter 188, of the laws of 1907. These five licenses were renewed before the 30th of June 1907. Now Mr. Ehmeke is not among the five that had license. Although operating a saloon he had no license in his own name but operated this road house in the name of a Mr. A. L. Childs so that he was not in possession of a license on June 30th, or at any other time within the past year. The man Childs who had the license for the road house renewed his license before June 30th, but opened up a new location in said town. This being the case all of the old licenses which were in force were renewed but Mr. Ehmeke’s is not among them. Now the town board met at my office last Thursday, I think it was, and voted not to grant a license to Mr. Ehmeke for the reason that they believed that the moral welfare of the community required that they take such action. Nothing further was done until yesterday,

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July 2nd, when the town board met Mr. Ehmcke at an auction in the town of Buffalo, and then and there accepted his money for a license, gave him a receipt for the money and sent word to the town clerk to grant the license and date it back so as to make it effective before chap. 188 went into effect. The town has only a population of about seven hundred so that the number of licenses which were in force on June 30th would be in excess of the number which could be granted after chap. 188 became effective. I would like to have your opinion regarding this matter and would be pleased to have you fully advise me as to whether the action of the town is legal."

In answer I will say that it appears from the above statement of facts that Mr. Childs was given a license in a place where no license had been granted and in force prior to June 30th, 1907. Under chap. 188, of the laws of 1907, the council is limited to granting licenses, where the number of saloons are in excess of the number permitted under said chapter, to those places where a license has been in force prior to said 30th day of June and they may grant licenses for other places only in case the owner of the premises refuses to lease the same for such purpose or when said premises were destroyed by fire or the elements, or when the license shall be refused by operation of law or under the provisions of this act. See sec. 1565*d*, of said chap. 188.

It does not appear in your communication that any of these conditions existed when the town board granted the license to Mr. Childs. Under this section of the statute the town board may in their discretion refuse to grant a license to a certain place where a saloon has been running the past year on the ground that it is not a proper place to have a saloon and the moral welfare of the community requires its discontinuance, but that does not authorize them to grant a license to some other place under this provision of the statute. It is only when the owner refuses to rent the premises when the same have been destroyed by fire, or the elements, and when the license is refused by operation of law and under the provisions of this act. This latter clause having reference to the establishment of a residence district under the provisions of this act, I am of the opinion that the license of Mr. Childs is illegal unless condi-

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tions exist which will validate it as I have enumerated. If conditions exist which validate the license of Mr. Childs then the board is authorized to give Mr. Childs a license in place of the license at the "Road House" and in that case Mr. Ehmecke's license granted thereafter would be in excess of the number authorized under the act and would be void. If the licenses of Mr. Childs is void for the reasons that I have stated then Mr. Ehmecke's license may be valid if it is granted in a place where a license was in force last year and when no valid license was issued to take this place under the terms of said chap. 188. Had the legislature intended to authorize the town board to refuse a license in an old place and in that case you grant a license to another place, it would not have been necessary to give all the conditions of the act in which a license could be issued for some other place. The legislature could simply have said that the same number of licenses could be granted in the future as were in force prior to the 30th day of June, 1907.

I believe this answers your questions fully.

Very truly yours,

F. L. GILBERT,
Attorney General.

Liquor License.—A person whose liquor license was revoked cannot under sec. 1559, have another license issued to him in any part of this state for 12 months.

July 11, 1907.

MR. E. F. HENSEL,

District Attorney, Trempealeau County,
Whitehall, Wisconsin.

DEAR SIR—You have submitted to me for an official opinion the following:

"If a liquor license is revoked under section 1558, and section 1559, of the Statutes of 1898, does such revocation prohibit other towns within the state from granting a license to such party within twelve months' time?"

In answer to your inquiry, I will say that section 1559, provides as follows:

"When a license is revoked it shall be so entered of record by the clerk, and no other license shall be granted to

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such person within twelve months of the date of its revocation, nor shall any part of the money paid for any license so revoked, be refunded.”

It seems to me that this provision of the statute prohibits the granting of a license to such person whose license is revoked by any town or village board or city council. If it had been the intention of the law makers to limit the prohibition only to the town in which the revocation took place, it would have been an easy matter to have added the words “within said town,” instead of leaving the provisions in general terms, broad enough to include all towns, villages and cities.

It is therefore my opinion that, if a liquor license is revoked in one town, other towns within the state are prohibited from granting a license to such party within twelve months’ time.

Very truly yours,

F. L. GILBERT,
Attorney General.

Liquor License.—Where chapter 188, laws of 1907, refers to the number of licenses granted, issued and in force on or prior to June 30, 1907, it applies to those in the year 1906-7, and not to those prior thereto.

GEORGE B. NELSON,
District Attorney,

July 11, 1907.

Stevens Point, Wis.

DEAR SIR—Yours of July 9th was received. You have submitted to me for my interpretation the following provision of chapter 188, laws of 1907:

“One such license may be granted to and issued for each two hundred and fifty inhabitants or fraction thereof in any town, village or city of this state . . . , provided however that in all such cities, villages and towns where a greater number of licenses may have been granted or issued prior to the 30th day of June, 1907, than would be permissible under the foregoing limitation, it shall be lawful, and the local authorities are hereby authorized, in their discretion, to grant and issue licenses equal in number to those issued on or prior to said last mentioned day. . . .”

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You say that you are in doubt as to the meaning to be given to the words "a greater number of licenses may have been granted or issued prior to the 30th day of June, 1907." You state that in your village there were no licenses issued during the year 1906-1907, but that there were four licenses issued during the year 1905-1906. You inquire whether the village board has a right to grant only two licenses, based upon the population, or whether it has the right to grant four licenses, because there were four licenses granted in the year 1905-1906.

In answer to your inquiry, I will say that the legislature has amended the above cited provision of chapter 188, of the laws of 1907, by chapter 482, of the laws of 1907, adding thereto the words "and in force on or" after the word "issued" in the fifth line on page 2, so that the clause reads, "a greater number of licenses may have been granted or issued and in force on or prior to the thirtieth day of June, 1907."

But this does not definitely decide the question submitted by you, for, if licenses were issued in 1905-1906, they would have been granted and issued and in force prior to the 30th day of June 1907, in one sense, and a very literal sense. But it seems to me that the legislature only intended to include those licenses that were granted or issued and in force during the year 1906-7.

If we are to count those that were issued prior to the year ending on the first Tuesday of July, 1907, then we could go back ten years and, if we could go back ten years, why not thirty years?

I am of the opinion that the number of licenses issued during the year 1906-1907, is the number that were intended by the provisions in the above quoted law.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Liquor License.—When not in use but not revoked is still in force under chapter 188—'07, and amendments.

MR. P. L. LINCOLN,
District Attorney,

July 12, 1907.

Richland Center, Wis.

DEAR SIR—YOURS of July 11th is received. You say that in one of the townships in your county there were issued last year seven liquor licenses by its town board; that some time during the middle of the year one of the saloon keepers sold out his business and closed his place. You say that the town board has now granted seven licenses in the same town. You call my attention to chapter 188, of the laws of 1907, and its amendment, which limit the number that can be granted to those "granted or issued and in force on or prior to the 30th day of June, 1907," and you inquire whether a party who has taken out a license and does not use the same by reason of his later selling out and quitting business is to be considered as having a license in force on or prior to June 30th, 1907.

In answer to your inquiry I will say that it is my opinion that when a valid license has once been issued to a certain person for a certain place, to expire on the first Tuesday of July, it will be in force up to that time, unless it be revoked by said town board. The fact that the man sells his business and quits selling intoxicating liquors for the balance of the year does not show that his license is not in force. If such party should, before the end of the year, sell any liquor in the same premises, it seems to me he would not be violating the law. The fact that a man does not sell under his license does not make his license or permit to sell invalid or void. In my opinion, under the statement of facts contained in your letter, the town board was authorized to grant a license in the same place for which the license had been granted the year previous and in which place the man discontinued his business.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Intoxicating Liquors.

Liquor License.—No preference need be made for locations where a license was granted and in force prior to June 30, 1907, in towns or villages where no more licenses were issued the previous year than the new law permits.

MERLIN HULL,

District Attorney,

Black River Falls, Wisconsin.

August 5, 1907.

DEAR SIR—Yours of August 2nd is received. You submit a statement of facts and ask for my opinion as to the operation of the new liquor law, sometimes called the Baker law, in such case.

You state that the town in which City Point is located, had, according to the last preceding state or national census, a population of over 250 and less than 500, and that the number of licenses granted or issued prior to the 30th day of June, 1907, was two, of which one was held by Charles Curran and the other by Martin Thorson. You say that Mr. Curran bought the premises occupied by Mr. Thorson for his saloon last year and that Mr. Curran has taken out a new license for the place occupied by his (Curran's) old saloon and has also applied for a license in the location bought by him from Mr. Thorson.

You also state that a certain Mr. Hancock has applied for a license in a new place and that the board has acted thereon favorably and that the bond has been filed and the license issued, but that it has not yet been delivered. You inquire whether the license should be delivered to Mr. Hancock by the board, or whether Curran's second application should receive first consideration by the board under the new Baker law.

You give a more complete and detailed statement of facts, but the above covers the essential points.

In answer to your inquiry, I will call your attention to the provisions of chapter 188, laws of 1907 (the Baker law), in which you will notice that preference should be given, in granting licenses, to places where a license was in force on or prior to the 30th day of June, 1907, in towns where a greater number of licenses were in force prior to said date than are permitted under this new law.

Under the statement of facts submitted by you, however, it appears that the town in question had no more saloons than it is entitled to under this new law. One license may be

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granted to and issued for each 250 inhabitants or fraction thereof. This town has more than 250 and less than 500, and consequently is entitled to two saloons. The board need not necessarily give preference to a location where a license was in force prior to June 30th, 1907, in a town where no more licenses were in force than the new law permits. It is within the discretion of the board to grant the two licenses in the town in question in such places and to such persons as they consider proper. They may grant a license to Mr. Hancock in the location for which he has applied, or they may refuse to grant such license to him and grant one to Mr. Curran for the location where his saloon was located last year. They may also refuse to grant a license to both applicants. A different rule would apply if the town in question had had more licenses in force prior to the 30th day of June, 1907, than the new law permits.

Very truly yours,

F. L. GILBERT,
Attorney General.

License.—Intoxicating liquors. A place where a license has been revoked during the last license year is not a place entitled to a license under the new liquor law.

Aug. 12, 1907.

MR. D. W. McNAMARA,

District Attorney, Marquette County,
Montello, Wisconsin.

DEAR SIR—Yours of Aug. 9th is received. You have submitted a question to me under the following statement of facts:

“The village board are hesitating about granting a license to a certain place within the limits of the village. A license was regularly issued to the place in question at the beginning of the license year in 1906. Sometime on or about June 1st the license issued to this place in question was duly revoked. Under the act of 1907, is this place in question entitled to a license at the present time?”

In answer to your inquiry I will say that you did not state in your letter whether the number of licenses issued last year were in excess of the number allowed under the new statute,

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being one for every two hundred and fifty inhabitants or fraction thereof, but as you have asked the question in the way you have, I take it for granted that the number is in excess of the number permitted. The law is somewhat indefinite on the point in question. Section 1, of chapter 484, laws of 1907, amending section 1, of chapter 188, of the laws of 1907, has the following provision:

“Provided, however, that in all such cities, villages and towns where a greater number of licenses may have been granted or issued and in force on or prior to the 30th day of June, 1907, than would be permissible under the foregoing limitation, it shall be lawful and the local authorities are hereby authorized, in their discretion, to grant and issue licenses equal in number to those granted or issued and in force on or prior to said last mentioned date.”

I am of the opinion, under this provision of law, that where a license is revoked before the 30th of June, 1907, the place for which such license had been issued would not be one included in the terms of this statute as a place entitled to a license at the present time. As I have said, the law is indefinite on that point, but I think the intent of the legislature was such as I have construed it. Of course, under the provisions of this law, the village board is not compelled to issue a license to any place even though a license has been in force the past year.

Very truly yours,

F. L. GILBERT,
Attorney General.

License Fee—Intoxicating Liquors.—License fees may be increased but may not be diminished at election.

MR. B. A. HUSTING,
District Attorney,

Aug. 16, 1907.

Fond du Lac, Wisconsin.

DEAR SIR—Your letter of the 15th inst., has been received. You have asked for my opinion as to whether or not the license fee for the sale of intoxicating liquor in a town can be diminished by vote, it having been fixed over three years ago at

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\$500. In reply I will say that the legislature of 1907, enacted chap. 490, which repeals sec. 1548b, of the Wis. Stats. and is now the only law relating to the determination by the electors of the amount of license fees. Chap. 490 seems to contemplate an increase of the license fee and not a decrease. The word "increase" is used many times but the word "decrease" does not occur. Sec. 1 of the law begins as follows:

"The electors of any city, village or town, may hold special elections for the purpose of determining the amount to be paid therein for license to sell strong, spiritous, malt, ardent or intoxicating liquors to be drank on the premises."

Secs. 2 and 3 relate to the procedure of the election.

Par. 4 is as follows:

"No such election to increase the license to the same amount shall be held oftener than once in three years."

Par. 6 reads,

"At such special elections where the sum to be paid for license is fixed at \$100 the electors may increase such sum to either \$350 or \$500."

Par. 7 is,

"If any city, village or town wherein the sum to be paid for license is fixed at \$200.00 they may increase such sum to either \$500 or \$800."

Par. 8 reads,

"The request for such election shall specify the sum to which it is desired to increase such license."

The law provides that the ballots of such election shall read,

"To increase license to (insert sum prayed for in request)
Yes. No."

Par. 9 provides:

"That if a majority of the votes cast shall be in favor of increasing such license the sum so petitioned for shall be held and considered the sum to be paid for license until an election is held in the manner herein provided and a different amount is fixed thereat. If a majority of the votes cast shall be against such increase in license fee, the license fee shall remain as if no election had been held."

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This statute provides for every detail of the election. Our courts have uniformly held that such statutes must be strictly followed. No provision is made for submitting the question of decreasing the amount of license fees.

I am therefore of the opinion that when a town has determined upon the maximum fee to be paid as license for the sale of intoxicating liquor that such amount remains as the sum to be paid unless the electors shall determine that no license at all shall be given.

Yours very truly,

F. L. GILBERT,
Attorney General.

License—Intoxicating Liquors.—Village trustees of a newly incorporated village may grant as many licenses after the village is incorporated as there were licenses in force on or prior to June 30, 1907, in said village when it was unincorporated under chapter 188, and 484, laws of 1907.

MR. E. V. WERNER,

District Attorney,

Shawano, Wisconsin.

Sept. 3, 1907.

DEAR SIR—Yours of August 26th received. You state that a certain section situated in a town has in the neighborhood of seven or eight saloons; it has acquired a population of three hundred inhabitants who are making application to be incorporated. You say that the question now arises whether those seven saloons which were located and had licenses on the 30th day of June, 1907, may be denied a license for the reason that the territory having been changed to a village has less population than would entitle it to seven saloons under chap. 188, of the laws of 1907. You say that you have construed the law in the matter as not affecting the licenses or the number of licenses under these circumstances, but you desire my opinion because there is a feeling that they would like my opinion in the matter.

In answer I will say that I am inclined to believe that the construction which you have placed upon said law under the facts stated in your case is correct. I consider the question quite a close one and it may be possible that the court might

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take a different view of it. There are no decisions anywhere which could help us in arriving at a conclusion, but there were seven licenses in force in the village or in the territory in question. It seems a reasonable construction of said statute to me to hold that the village trustees can grant as many licenses after the village is incorporated as there were licenses in force in said village when unincorporated on or prior to the 30th day of June, 1907.

Very truly yours,

F. L. GILBERT,
Attorney General.

License—Intoxicating Liquors—Revocation.—License issued and not revoked remains in force although the licensee sells no liquor under it. A license can be issued in a new place if all the conditions contained in ch. 188, of the laws of 1907, are complied with.

Sept. 6, 1907.

MR. NORMAN L. BAKER,
Assistant District Attorney,
Milwaukee, Wisconsin.

DEAR SIR—YOURS of August 31st received, together with a copy of an opinion in regard to the interpretation to be given to chap 188, laws of 1907, as amended by ch. 484, of the laws of 1907. Said law limits the number of licenses to be issued in any town, village or city to one for every two hundred and fifty inhabitants, or if that number was exceeded in any such town, village or city, then to a number equal to the total number of places for which licenses were issued and in force on or before the 30th day of June, 1907. You say that peculiar situations have developed in Milwaukee and other parts of the state. To illustrate: Last year a license was granted to one Doe for a certain place, shortly afterwards he abandons that location and obtains another license for another location. The question is, would the local authorities be authorized to issue under this law, for that year, one or two licenses for those places. Again, suppose a person after obtaining a license, quits his business, takes up another vocation and leaves the city, and another man has a license issued to him for the same location,

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during the same year, would this state of facts authorize the local authorities to issue licenses equal in number to the total number of licenses issued during the preceding year, or would they be limited to the number in actual force and operation at any one time during the year.

Said law contains the following proviso:

“Provided further that licenses be granted or issued to persons for those places or locations for which licenses were issued or granted on or prior to June 30th, 1907, unless by reason of a refusal of the owner to lease the same for such purposes, the destruction thereof by fire, or the elements, or the same be refused by operation of law, or under the provisions of this act, then and every such case, such licenses may be issued or granted to some other location.”

Under this proviso it seems to me that only one license can be issued the coming year where two licenses were issued last year if the licenses were granted to the same locality last year, successively.

This department has recently held that where a valid license has once been issued to a person for a certain place, to expire on the first Tuesday of July, it will be in force up to that time unless it be revoked by said town board. The fact that the man sells his business and quits selling intoxicating liquors for the balance of the year, does not show that his license is not in force. If such party should, before the end of the year, sell any liquor on the same premises, it seems to me he would not be violating the law. The fact that a man does not sell under his license does not necessarily make his license or permit to sell, invalid or void. In my opinion the city council is authorized to grant a license in the same place for which a license was granted the last year, although the person to whom the license was issued did not continue his business to the end of the license year, provided his license was still in force and that he could have sold liquor under said license any time during the year without violating the statute. Where a license is revoked a different rule of law applies, or, if he has relinquished his license entirely a different rule of law would apply, but the fact that a person does not sell under the license does not show that the license is not in full force until the time when it expires.

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I am of the opinion that in no event can a license be issued for a new location when the number of saloons exceeds that of one for every two hundred and fifty inhabitants, unless the owner refuses to lease the old location for saloon purposes or unless the buildings be destroyed by fire or the elements, or unless the license be refused by operation of law, or under the provisions of the Baker act, then and in either such case licenses may be issued or granted to some other location in sufficient number to equal the number in actual force and effect on or before the 30th day of June, 1907. This law is somewhat ambiguous in some parts and some of these points are doubtful, but such has been the ruling of this department.

Very truly yours,

F. L. GILBERT,
Attorney General.

License—Intoxicating Liquors.—1. License granted in excess of number authorized by sec. 1565d, 1907, is null and void and affords no protection to licensee.

2. Town officers granting such license in violation of said law may be guilty of malfeasance in office.

December 19th, 1907.

R. E. ANDREWS,

*District Attorney of Wood County,
Marshfield, Wisconsin.*

DEAR SIR—Yours of the 17th instant is received. You inquire whether this department has passed upon the constitutionality of section 1565d, (chapters 484, and 188, of the laws of 1907), you submit for my official opinion the following:

1. "What would be the effect of granting a license in excess of the number authorized by said law?"
2. "What liability would thereby be incurred by a town board that should grant such license?"

As to the constitutionality of this law I will say that this department has passed upon that question in an official opinion to James Kirwan, district attorney of Calumet county, under date of June 22nd, 1907. I will inclose herewith a copy of so much of that opinion as deals with the constitutionality of the law in question.

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In answer to your first inquiry I will say that it is apparent from the statute that the town board has no authority to grant a license in excess of the number therein authorized, and a license granted in excess of the authorized number of licenses would be null and void and would afford no protection to the licensee. (See *State v. Fisher*, 33 Wis. 154; *State ex rel. Henshall v. Ludington*, *ibid.* 107; also the case of *State ex rel. Charles Treat and A. H. Zechiel v. David Hammel, Mayor*, et al. 114 N. W. N. 97.)

In the latter case, which was decided at the last assignment of cases in our supreme court, the court sustained the lower court in refusing to grant a writ of mandamus to the city council of Appleton to revoke a license which was illegally granted, on the ground that the license was null and void and that, consequently, there was no license to revoke.

In answer to your second question I will say that the town board, by knowingly and intentionally granting an illegal license, would violate section 4549, of the Statutes of 1898, and would be guilty of malfeasance in office, for said statute provides that any officers of a town who do any act in their official capacity, or in any public or official service not authorized or required by law shall be punished by imprisonment in the county jail not more than one year or by fine not exceeding five hundred dollars. No public officer can violate the laws of this state with impunity, and it is certainly not advisable for any town officer to grant a license when it is perfectly apparent that no authority exists in law for granting such a license.

Very truly yours,

F. L. GILBERT,
Attorney General.

Liquor License.—A license granted in excess of the number in force June 30, 1907, in towns where number of licenses exceed one for 250 inhabitants, is void.

February 26, 1908.

RALPH E. SMITH,
District Attorney, Lincoln County,
Merrill, Wisconsin.

DEAR SIR—Yours of February 21st is received. You state

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that on the 12th day of June, 1907, a saloon building belonging to Ignatz Obermeyer, of the town of Scott, Lincoln county, Wisconsin, burned to the ground; that shortly after Obermeyer sold his stock of liquors and cigars which was saved from the fire, to various parties and announced that he had abandoned the saloon business, and that the building was not rebuilt at that time; that about November 1st, Obermeyer sold the lot to a man named Fries, who, in November, constructed a saloon building and applied to the town of Scott for a license; that the town of Scott at that time had more saloons than one for every 250 population, but that a license was granted. You desire to know whether, under the statement of facts, the issuing of a license to Fries was proper.

In answer to your inquiry I will say that I am of the opinion that the license of Ignatz Obermeyer was in force until the end of the license year, for the fact that he had abandoned the saloon business and was not selling liquor under the license does not show that he had no right to sell such liquor under such license. He did not forfeit or abandon his license, as I understand it. Had he sold liquor thereafter, before the expiration of the license year, on the premises for which the license was granted, I believe he would not have violated any statute of this state. The question then presents itself, whether the town board had issued a license to a new location for the ensuing year, by reason of the fact that the building had burned on the old location.

You will notice that, under section 1565d, laws of 1907, it is lawful to grant a license to a new location when the old building is destroyed by fire or the elements, in towns where the number of licenses on the 30th day of June, 1907, exceeded one for every 250 of the inhabitants.

You do not state in your letter whether there were as many saloon licenses in said town as were in force on the 30th day of June, 1907, before the license was granted to Mr. Fries. I am of the opinion that the license granted to Mr. Fries is proper, provided the number of licenses issued in the said town and now in force does not exceed the number that were issued and in force on the 30th day of June, 1907.

Very truly yours,

F. L. GILBERT,
Attorney General.

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License—Intoxicating Liquor.—A liquor license granted in excess of the number allowed by statute is void. This is so even though one of licensees had gone out of business.

H. J. MORTENSON,

March 5, 1908.

District Attorney,

New Lisbon, Wisconsin.

DEAR SIR—Yours of March 3rd was duly received.

You state that New Lisbon has a population of 1,100; that it has eight saloons and had the same number prior to the passage of section 1565d, laws of 1907. You also state that one month ago one of the saloon keepers went out of business and that the common council granted a license to another person to do business at the same place and in the same building formerly used by the party who discontinued business. You inquire whether the new license was improperly granted.

In answer to your inquiry I will say that, under the provisions of said section 1565d, the common council of the city of New Lisbon is authorized to grant as many licenses as were issued and in force prior to the 30th day of June, 1907. You state that there were eight licenses in force at that time; consequently, the city is authorized to grant eight for this license year. You state that one of the saloon keepers went out of business, and that another person was granted a license for the same place.

It is very evident, under your statement of facts, that the saloon keeper who went out of business is still in possession of his license and is authorized to sell liquor in the place for which the license was granted. The fact that he went out of business does not revoke his license. If he should sell liquor on the premises or in the building for which the license was granted to him during this license year, he would evidently not be violating the law. The common council had already, before issuing the last license, issued licenses to eight persons. The new license granted was consequently the ninth. The council being authorized to issue only eight, the license is, in my opinion, improperly issued, as the council, under the law, had no authority to issue said license.

You will notice that section 1565d, contains the following:

“on and after the first Tuesday in July, 1907, the number of persons and places which may be licensed to sell . . . shall be and hereby are limited as follows:” etc.

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It is true that, under the facts stated, no more places have been licensed than were licensed for the previous year, but there are nine persons who have received licenses, and the statute provides: "the number of persons and places," clearly limiting the number of persons to whom licenses may be granted to the same number as received licenses last year, or previous to the first Tuesday in July, 1907. Under the facts stated in your letter, the person to whom the license was originally given for the place in question has simply discontinued the business, and the question of the abandonment of the license or of a surrender of it in any way, is not raised. It is therefore not necessary to decide in this opinion what would constitute an abandonment or surrender of the license. In fact, I do not know of any decision of the courts defining what would constitute an abandonment or surrender of a license. But, under the statement of facts made by you, the man in question cannot be said to have abandoned or surrendered his license, for he has simply discontinued business, and his license, in my opinion, would still be in force, and a new license issued to another person, being in excess of the number that the city is authorized to grant, is void.

Very truly yours,

F. L. GILBERT,
Attorney General.

Intoxicating Liquors.—Construction of ch. 341, laws of 1905.

March 30, 1908.

J. K. CAREY,

District Attorney Lafayette County,
Darlington, Wisconsin.

DEAR SIR—Under date of March 28th, you request my construction of the following part of chapter 341, of the laws of 1905:

"And any person soliciting, procuring, or receiving from or forwarding for, any person, firm or corporation, except a licensed liquor dealer, an order for the purchase of any such liquors, to be filled by any other person, firm or corporation outside of the municipality in which the order is taken, shall in case such liquors are delivered to the person

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so ordering them, be deemed and held to be liable as and for a sale of such liquors at the place where such order is solicited, procured, received or so forwarded, and the person, firm or corporation so receiving and filling such order, except for licensed dealer, or for the individual purchaser upon his direct written order shipped direct to him whether such liquors are shipped or delivered by common carriers or otherwise, or directed or delivered to the purchaser or his agent or to the agent of the shipper or to the agent of any carrier, to be delivered to such purchaser, shall be deemed and held to be liable as and for as sale of such liquors at the place where such liquors are so actually delivered, and received by such purchaser and not at the place of such shipment, in all respects as any local dealer in such liquors at such place of actual delivery, under chapter sixty-six (66) of the Statutes of 1898, and all acts amendatory thereof."

You inquire:

"Does it mean that an agent who gets or solicits orders for liquor from persons other than licensed persons, notwithstanding the agent gets the persons' written order therefor, direct to manufacturer or selling party and the liquors are shipped direct to person whom agent has solicited, and not to agent? Does it make that agent and company liable?"

In answer to your inquiry I will say that the evident purpose of the law was to prohibit liquor dealers from sending agents or representatives into other municipalities to solicit orders for intoxicating liquors. The law does not apply where the order is given by a licensed liquor dealer or by an individual purchaser by written order sent direct to the dealer to whom the order is directed when the order is filled and shipped directly to the purchaser. But, in all cases where the order is procured by an agent of the company, although the written order is made out direct to the principal and the goods sent directly to the purchaser by the principal, it would come directly under the prohibition of this law. I can therefore answer your question in the affirmative.

Very truly yours,

F. L. GILBERT,
Attorney General.

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License—Intoxicating Liquors.—May not be granted in an adjoining room and building on the ground that it is the same location.

April 7, 1908.

HENRY GRAASS,

*District Attorney Door County,
Sturgeon Bay, Wisconsin.*

DEAR SIR—Yours of April 2nd was received. You state that the Hotel Waldo in your city occupies lots A and B and about three feet of lot C; that the hotel annex occupies the balance of lot C; that a license was issued for lot C and the saloon was run in the annex; that recently the annex passed into the hands of a new party, while the Hotel Waldo remains in possession of the original owner.

You submit the question whether the original proprietor of the Hotel Waldo may move the saloon from the hotel annex into the adjoining room in the Hotel Waldo. You state that, if so moved, it would still be on three feet of lot C and the balance would be on lot B. You state that the new owner does not refuse to lease the hotel annex to be used as a saloon, but that he is making the conditions hard and the rent exorbitant. You also state that the license that was granted to the saloon keeper calls for a saloon upon the premises of lot C; that the question is whether the operation of the law in this case would permit the city council to license the Hotel Waldo saloon to be run on lots B and C, instead of on lot C; that Sturgeon Bay already has its full quota of saloons according to population.

In answer to your inquiry I will say that, under section 1565d, it is provided that licenses in such a case as you present "be granted or issued to persons for those places or locations for which licenses were issued or granted on or prior to the 30th day of June, 1907, unless, by reason of a refusal of the owner to lease the same for such purposes, their destruction by fire or the elements or a refusal by operation of law or under the provisions of this act, then, and in either of such cases, such licenses may be issued or granted to some other location."

The license in question was issued for lot C and was intended for a saloon in the hotel annex. To issue a license for the adjoining room would certainly be issuing a license to a new location, under the provisions of this law. The greater part of

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the room in question is on lot B, and the saloon would be run in a different room than the one for which the license now in force was issued. Only in case the owner refuse to lease the premises for saloon purposes can a license be issued to a new location. Under your statement the owner does not refuse to lease the hotel annex for saloon purposes and therefore, under the provisions of section 1565d, laws of 1907, it would not be legal to issue a license to the said adjoining room in the Hotel Waldo.

Very truly yours,

F. L. GILBERT,
Attorney General.

Intoxicating Liquors.—In section 1565, laws of 1907, the words “from and after the 1st Tuesday of July, 1908,” are inclusive of 1st Tuesday of July.

CHARLES A. KADING,
District Attorney,

April 14, 1908.

Watertown, Wisconsin.

DEAR SIR—Yours of April 4th was duly received, and has had careful consideration. You have called my attention to section 1565d, on page 368, and section 1565l, on page 367, of the laws of 1907, as well as other sections of the liquor laws, beginning as follows: “On and after the first Tuesday in July, 1907,” etc., while section 1565l, on page 372, reads as follows: “From and after the first Tuesday in July, 1908, no license.” etc. You desire my opinion as to whether it was the intention of the legislature to have said section 1565l mean, beginning with the first Tuesday in July, 1908, or whether the first Tuesday in July, 1908, is inclusive or exclusive, under said section 1565l.

In answer to your inquiry I will say that the question presented is a very close one. In the case of O'Connor v. City of Fond du Lac, 109 Wis., on page 261, the court was considering the term “from and after” as used in the following quotation of the statute: “This act shall take effect and be in force from and after its passage and publication.” The court said:

“The word ‘from,’ and that in connection with the word ‘after,’ is sometimes used inclusively and sometimes exclu-

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sively. They have no certain literal or legal meaning that can be accepted as a guide under all circumstances. They are open to construction in many cases, so that courts sometimes hold that they are used exclusively, and at other times inclusively, as seems best calculated to effect the legislative intent; though it has come to be quite generally accepted as the rule that the meaning of the words in connection, 'from and after,' excludes the day from which the reckoning is to be made, and in order to avoid the application of it as a rule of construction there must be something in the act, or the result of a literal application of the words to the subject treated by it, to indicate a contrary intent. Sedgwick, Stat. & Const. Law, 356; Smith Stat. & Const. Law, sec. 616. That has been recognized as the law by this court. *Stewart v. McSweeney*, 14, Wis. 468; *McGinley v. Laycock*, 94, Wis. 205."

In that case the court held that the words "from and after" as construed in the statutes in question excluded the day of the publication. The words are therefore open to construction in the statute in question, and the question is, Is there any reason why it can be presumed that the legislature intended to include the licenses issued on the first Tuesday in July, 1908, or was it intended to exclude the same?

The rule is, that there must be something in the act or in the result of a literal application of the words to the subject treated by it to indicate that the first Tuesday of July was to be included.

If we construe the law to exclude the first Tuesday of July, then licenses that are issued after said day cannot be granted to persons that lack the qualifications enumerated in said section 1565*l*, while licenses issued on the first Tuesday of July, and which are in force during the same time as the licenses granted to those after said date may be granted to such persons as have not the qualifications under said statute.

I believe that it was the intention of the legislators to exclude persons enumerated in said section from the privilege of receiving licenses during the license year beginning on the first Tuesday of July, 1908. In my opinion it would seem unlikely that the legislature intended that any person who had been convicted of an offense against the laws of this state punishable by im-

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prisonment in the state prison could receive a license for the year beginning the first Tuesday of July, 1908, when applied for on that day, but, when applied for on any day thereafter, could not receive the same, although the license would in either case be in force during the same period of time.

I am therefore of the opinion that it appears from the results of a literal application of the words "from and after" that the legislature intended to include the first Tuesday of July, 1908, in the prohibition contained in said section 1565l. As stated, the question is a close one and not until the courts have given a construction can it be deemed to be finally settled.

Very truly yours,

F. L. GILBERT,
Attorney General.

Licenses—Intoxicating Liquors.—Provision of sec. 1565d that as many licenses may be granted as were granted and issued or in force prior to June 30, 1907, construed to mean as many as were issued and in force during the license years 1906 to 1907, and not to include those in force previous to those years.

April 21, 1908.

E. F. HENSEL,

District Attorney, Trempealeau County,
Whitehall, Wisconsin.

DEAR SIR—Yours of April 20th is received. You state that a village in your county had no licenses last year, but that the electors voted license this spring, and you inquire whether, under chapter 484, of the laws of 1907, the council will be authorized to grant licenses equal in number to those had previous to the time when the village changed to no license.

In answer to your inquiry I will say that section 1565d, of chapter 484, laws of 1907, has the following provision:

"One such license may be granted to and issued for each two hundred and fifty inhabitants or fraction thereof in any town, village or city in this state, such population to be determined by the last preceding state or national census, provided, however, that in all such cities, villages and towns where a greater number of licenses may have been granted or issued and in force on or prior to the 30th day of June,

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1907, authorities are hereby authorized in their discretion to grant and issue licenses equal in number to those granted or issued and in force on or prior to said last mentioned day. . . .”

The answer to your question will depend upon the construction that is to be placed upon the following words: “to grant and issue licenses equal in number to those granted and issued and in force on or prior to said last mentioned day [the 30th day of June, 1907].”

The question is, may we go back to the license year 1905-6? In an official opinion given to George B. Nelson, district attorney of Portage county, on July 11th, 1907, this question was passed upon. We quote the following therefrom:

“But it seems to me that the legislature only intended to include those licenses that were granted and issued and in force during the year 1906-7. If we are to count those issued prior to the year ending on the first Tuesday of July, 1907, then we could go back ten years and, if we could go back ten years, why not thirty years? I am of the opinion that the number of licenses issued during the year 1906-7, is the number that were intended by the provisions in the above quoted law.”

Under the facts stated in your letter there were no licenses in the village in question during the year 1906-7, so that the village board is authorized to grant one license for every 250 of the inhabitants thereof.

Very truly yours,

F. L. GILBERT,
Attorney General.

Intoxicating Liquors—License—Partners—Corporations.—Village boards have the power to grant licenses to sell intoxicating liquors to two or more co-partners.

Corporations cannot be licensed to sell intoxicating liquors.

MR. ROBT. V. BAKER,
District Attorney,

June 13, 1908.

Kenosha, Wisconsin.

DEAR SIR—Yours of June 3rd is received. You have submitted to me the following questions:

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1. Has the village board any lawful authority to grant license to a partnership to sell intoxicating liquors?

2. Has the same board any authority to grant a similar license to a corporation to sell intoxicating liquors?

In answer to your questions I will say that section 1548, as amended by laws of 1907, provides that town boards, village boards, and common councils, "may grant licenses under the conditions and restrictions in this chapter contained, to such person as they deem proper" etc.

The question presents itself whether the use of the word "person" in said statute is broad enough to include firms or co-partnerships and corporations. Under section 4971, the word "person," being the singular number, may be construed and extended to mean several persons unless such construction would be inconsistent with the manifest intent of the legislature. When so construed it would be permissible, under our statute, to grant a license to two persons jointly or to two or more persons as co-partners. I find no provision of our statute which in any way should show that the legislature intended to limit the word "person" to the singular number. While it would not be permissible, in my mind, to grant a license to a firm or partnership in the firm name, yet it would be lawful to issue a license to two or more persons jointly for the purpose of selling liquor in one place or for one business. The weight of authority is in favor of this construction.

In the case of *State v. Scott*, 96 Mo. App. 624, the court said:

"There is no authority to grant a license to a partnership as such in the partnership name as was done in this instance. Where the application is made by a co-partnership the application should be made in the name of the individual members of the partnership. Each member should sign the application and he should fill the statutory requirements, that is, he should be a law abiding, assessed, tax paying, male citizen above twenty-one years of age, and the license should be issued to the individuals doing business under the partnership name."

In the case of *State v. The Manitou County Court*, 45 Mo. App. p. 396, the court said:

"It was mentioned at the argument as being insisted upon that the county court exceeded its powers in granting one

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license to two persons jointly, as was done in this case. The statute in relation to dramshops does not literally cover more than one person. It declares, section 4569: 'A dramshop keeper is a person permitted by law, being licensed according to the provisions of this article, etc. And so the singular number is used throughout the chapter on this subject. But it should be borne in mind that by article 2, chapter 98, Revised Statutes, 1889, in relation to the construction of statutes, the singular person shall include the plural in all cases,' 'unless there be something in the subject or context repugnant to such construction.' Secs. 6568, 6569. We discover no reason why a license, in the discretion of the county court, should not be granted to two persons, if they jointly apply and are jointly petitioned for. The character of the applicants can be ascertained when applying jointly as when singly. By the terms of the statute the license is confined to one place and one dramshop; allows but the one business; is not transferable, and I can perceive of nothing in the objection which is against the policy of the dramshop law. It may be suggested that the same section concerning singular and plural numbers also declares that persons shall include bodies corporate as well as individuals; but here the saving clause (above quoted) of the repugnancy to such construction would doubtless apply; for difficulties in such case as to proof of character and punishment for violation of the law would present themselves."

Under our statute, if every partner as a co-partnership possesses the necessary qualifications which are required by the statute, I see no reason why a license may not be granted to the persons jointly who form a partnership.

See Black on Intoxicating Liquors, Sec. 134 & cases cited.

3 Cream of the Law, Sec. 302.

23 Cyc. 121.

Lynch v. State, 39 So. Rept. (Ala.) 912.

Shaw v. State, 56 Ind. 188.

Cases cited in 29 Amer. Cent. Digest, Sec. 105, p. 810.

But as to your second question; I will say that section 15651, of the laws of 1907, provides that 'from and after the first

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Tuesday in July, 1908, no license to sell, deal or traffic in malt, ardent, spirituous or intoxicating liquors shall be granted or issued to any person not a full citizen of the United States and of this state and a resident of the town, village or city in which such license is applied for, nor shall such license be granted or issued to any person who has been convicted of an offense against the laws of this state punishable by imprisonment in the state prison."

Although section 4971, provides that the word "person" in our statutes may be extended to include corporations, as well as individuals, if there is nothing in the statute to show that such construction would be inconsistent with the manifest intent of the legislature, it seems to me apparent that provision 1565*l*, of our law, absolutely bars corporations from receiving licenses.

A corporation is not a full citizen of the United States nor of the state in the sense in which that term is used in this statute, nor are they residents of any town, city or village in this state. It may also be stated that a great many of the violations of our liquor laws provide a punishment of imprisonment together with a fine. Although a corporation may be indicted, convicted and punished by fine or forfeitures under our law, still it is impossible to imprison it.

The authorities that I have examined on the question of whether a corporation can be lawfully licensed to sell intoxicating liquors at retail turn upon the construction of some statutory provisions. I find no authority which would authorize me to hold that under the provisions of our statute a corporation could be legally licensed to sell intoxicating liquors at retail.

The statutory requirement that the applicant for a license shall be a citizen of the state and a resident of the county or district where he proposes to do business is jurisdictional in its nature, and unless the petitioner satisfies the licensing authorities that he possesses those qualifications, they have no power to grant a license.

23 Cyc. 122; McGee v. Beal, 63 Miss. 455; People v. Davis, 36 N. Y. 77.

I may also add that under our statute it is left to the discretion of the licensing authority to grant licenses to suitable persons and it is their duty to pass upon the personal qualifica-

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tions of the applicant. These personal qualifications it would seem to me are such as would apply only to individuals and from the very nature of things are not applicable to corporations. As to the proposition that a corporation cannot in its corporate capacity be a citizen, see *Bank of U. S. v. Deveaux*, 9 U. S. (5 Cranch.) 61; and that a corporation cannot have a residence in a legal sense anywhere, see *Hinds v. Canandaigua & N. F. R. Co.*, 10 How. Prac. 487.

Very truly yours,

F. L. GILBERT,
Attorney General.

License—Intoxicating Liquors.—When owner of premises refuses to rent to his former lessee but is willing to rent to another suitable person a license cannot be granted to the former lessee in a new location.

MR. MILO MUCKLESTON,

District Attorney,

Waukesha, Wis.

June 27, 1908.

DEAR SIR—Yours of June 26th was received. You say that the owner of premises for which a license was granted prior to the 30th day of June, 1907, refuses to lease the premises to the party who was licensed in said premises last year but that he rented the place for saloon purposes to a second party. You also say that the town, according to the ratio of population is not entitled to an extra saloon and you submit the question to me as to which one of the applicants is entitled to the license, the licensee of last year having applied for a license for a new location.

In answer to your inquiry I will say that sec. 1565*d* contains the following provision:

“And provided further, that licenses be granted or issued to persons for those places or locations for which licenses were issued or granted on or prior to the 30th day of June, 1907, unless by reason of a refusal of the owner to lease the same for such purposes, the destruction by fire or the elements, or the same be refused by operation of law, or under the provisions of this act, then, and in either of such cases such license may be issued or granted to some other location.”

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You will notice under this provision, that a license can be granted to a new location only when the conditions enumerated in said statute are present.

You state that the owner of the premises in question has leased the place for saloon purposes to a second party. It follows that no license can be granted to a new location if the owner of the premises has not refused to lease the premises for saloon purposes. He has simply refused to lease the premises to a certain person.

I am therefore of the opinion that the license may be granted for the old location and the party who is applying for a license to a new location is not entitled to a license under the facts submitted in your letter.

Very truly yours,

F. L. GILBERT,
Attorney General.

License—Intoxicating Liquors—Residence.—A license to sell intoxicating liquors cannot be granted to one not a bone fide resident of the town, village or city where license is granted.

June 27, 1908.

MR. JAMES KIRWAN,
District Attorney,
Chilton, Wis.

DEAR SIR—You have submitted for my official opinion the following:

1. Whether under sec. 1565*l* which requires a licensee to be a resident of the town, city or village in which he is licensed.

“A non-resident person who makes written application to a town board for a retail saloon license in said town stating that he will take up his residence in said town on or before July 1st, 1908, and he actually does so take up his residence in said town;

Is legally entitled to have such license granted him or not?”

In answer to your inquiry I will say that the law does not require that a person, in order to be entitled to a saloon license, must have resided in the town a certain length of time

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as it does in the case of a voter. It merely provides that no license shall be granted to a person who is not a resident of the town.

“A resident is one who stays, abides, inhabits and dwells in a particular place.

“A residence means a fixed and permanent abode, and dwelling place for the time being as contradistinguished from a mere temporary locality of existence. Anderson’s Law Dict., p. 892.

“Ordinarily the place of ones permanent domicile, rather than his temporary abode.” *Supra*.

It is of course, evident that a legal settlement in a town is something entirely different than a mere residence.

I am of the opinion that if the party in question has a *bona fide* residence in the town at the time when the license is granted, the license will not be illegal on account of the provision of the statute relating to residences.

Very truly yours,

F. L. GILBERT,
Attorney General.

License—Intoxicating Liquors—Married Women.—A license to sell intoxicating liquors can be granted to a married woman when she is qualified to conduct a separate business.

MR. S. S. MILLER,
District Attorney,

June 27, 1908.

Rhineander, Wis.

DEAR SIR—Yours of June 24th is received. You have submitted to me the following questions:

“Can a license for the sale of intoxicating liquors be granted to a married woman whose husband is not a citizen of the United States and the husband be allowed to manage the business for her when the license has heretofore been granted to the husband. (Presuming the woman is a citizen.)”

In answer to your inquiry I will say that under sec. 1548, as amended by the laws of 1907, (p. 363) the licensing authorities are authorized to grant licenses, “to such person as they deem

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proper to keep saloons" etc. Sec. 1549, Stats. 1898, provides for a bond to be given and filed by the applicant for a license to sell intoxicating liquors and refers to the licensee a number of times by the masculine pronoun. In sec. 4971, Stats. 1898, we find a provision that in the construction of the statutes of this state every word importing the masculine gender may extend to and be applied to females as well as males unless such construction would be inconsistent with the manifest intent of the legislature.

I find no provision in our statute concerning the granting of licenses to sell intoxicating liquors which would, expressly or impliedly limit the granting of licenses to male persons. Unless statutes forbid, licenses to sell intoxicating liquors may be granted to married women.

In the case of *Amperse v. City of Kalamazoo*, 59 Mich. 78 the Michigan supreme court held that under the laws of their state a married woman was authorized to engage in any legal business in her own right so long as her husband consents to her carrying on the business and the court came to the conclusion that she could be licensed to sell intoxicating liquors and that she could obligate herself as principal upon a liquor bond. The court said:

"If she were about to engage in any business it would not be contended that she lacked the power to bind herself on a promissory note, or in any other way, in order to procure goods or materials with which to begin business. The business of selling liquor under our present laws must be treated precisely the same as any other legitimate employment."

In the case of *Haydock Carriage Co. v. Pier*, 74 Wis., p. 582, our court held that a married woman could not be an assignee for the benefit of creditors because she could not bind herself by the bond which such assignee is required to execute. The court however, intimated that when such bonds are necessary to be executed in conducting her separate business, she would be authorized to give such bond. The court quotes Harris in his work "*Contracts of Married Women*," sec. 299, of which is as follows:

"Generally, where her separate property is involved in litigation and it becomes necessary under the law or rules of the court, to execute judicial bonds, such as injunction bonds,

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replevin bonds, appeal bonds, attachment bonds, bonds for costs, and the like, the power will be implied as a necessary incident to the protection or preservation of her separate estate. Except for such purposes she cannot generally execute a bond.”

I am of the opinion that under the reasoning in the case and our law in general a married woman, if she is otherwise authorized by our statute to conduct the saloon business, that she could bind herself by the bond required under sec. 1549, Stats. 1898. But a married woman is not authorized in this state, in all cases, to conduct and manage a separate business.

In the case of Fuller & Fuller Co., v. McHenry, 83 Wis., 573, our court held that a married woman could not be a partner of her husband in business. On p. 578 the court says:

“Prior to the statute concerning married women, a *feme covert* might have a separate estate, which courts of equity only, could recognize and protect; and she might bind it by her engagements or contracts for the benefit of such estate, or on her own account or for her benefit upon the credit of such estate, which could be enforced only in equity against it, but not by way of judgment or decree as for a personal liability. Her contracts were void at law and enforceable only in equity against her separate estate. The statute changed the former equitable ownership of her separate estate into a legal one, and, for its better security and protection, provided that her estate should “not be subject to the disposal of her husband,” and that, as to subsequently acquired separate estate, it should “not be liable for his debts.” It has repeatedly been held, under this statute, that the contracts of a married woman, when necessary or convenient to the proper use and enjoyment of her separate estate, are binding at law, and that all her other contracts and engagements should stand, as before the statute, good only in equity, and that the change from an equitable to a legal estate has not, in respect to such other contracts, enlarged her powers or removed the disability of coverture. The power of a married woman to bind herself at law is a restricted one and limited to the making of such contracts and engagements as are necessary or convenient to the use and enjoyment of her separate estate. Conway v. Smith 13 Wis. 125; Todd v.

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Lee, 15 Wis. 365; Beard v. Dedolph, 29 Wis. 136; Haydock Carriage Co. v. Pier, 74 Wis. 582, 585. It has never been held, under this statute, that the wife should contract any debt or obligation valid at law not fairly within this restricted power, whatever may have been said in subsequent cases as to her power to acquire and hold property, separate and apart from her husband with the proceeds of her individual earnings, under sec. 2343, R. S., or either of the preceding sections. And while it is conceded that, separate and apart from her husband the wife with her separate estate, not derived from her husband, may engage in and carry on business, and for that purpose contract debts and engagements binding at law her power to do this without a separate estate exists only in the emergencies specified in sec. 2344, where her husband shall have deserted her, or shall, from drunkenness, profligacy, or any cause, neglect refuse to provide for her support or for the support and education of her children, in which event she 'shall have the right to transact business in her own name, and to collect the profits of such business,' etc., and they will not be subject to her husband's control or interference, or liable for his debts. In other words, in all such cases the wife, without a separate estate, has the rights and powers of a *feme sole*. The guarded terms of this section show that her right to transact business in her own name, beyond the scope of the power implied from the ownership, use and enjoyment of a separate estate, is denied, except in the particular emergencies specified. The wife has not, therefore, in our judgment, the power to enter into an agreement of partnership with her husband nor as for that matter, with any one else, if she has no separate estate, in respect to which she can be considered as a *feme sole*; so as to bind herself at law."

Under this decision a married woman cannot conduct a separate business in all cases. It is only when she has a separate estate or when her husband has deserted her or shall, for drunkenness or profligacy or any cause, refuse to provide for her support or for the support and education of her children, only then can she conduct a separate business.

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I have come to the conclusion on the question submitted, under the above cited authorities that a married woman of this state, when she is qualified to conduct a separate business, can be licensed to sell intoxicating liquors but in cases when she is not so qualified she can not be so licensed. For if she can not conduct a separate business she can not bind herself by the bond required to be given by sec. 1549, which is a necessary requirement in order to make the license valid.

Very truly yours,

F. L. GILBERT,
Attorney General.

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OPINIONS RELATING TO LABOR.

Commission of Labor.—May employ help to prepare and publish "Blue Book."

December 3, 1906.

HON. J. D. BECK,

Commissioner of Labor & Industrial Statistics,
Madison, Wis.

DEAR SIR—I am in receipt of yours of the 27th of November, in which you ask me whether under chapter 405, laws of 1901, the commissioner of labor is obliged to employ the necessary help for compiling the Blue Book.

Chapter 405 provides that the commissioner of labor shall file and prepare and cause to be printed by the state printer, biennially for the use of the senate and assembly, a book to be denominated "The Blue Book of Wisconsin." Section 3 of the act provides that the expense of publishing such a blue book other than such as is covered by contract with the state printer shall be fixed by the commissioner of the bureau of labor, and shall be audited by the secretary of state and paid out of the state treasury. As this act makes the publishing of the blue book by the commissioner mandatory, and provides that the expense of publishing shall be fixed by the commissioner and audited by the secretary of state, I see no escape from the conclusion that you are authorized to employ such labor as may be necessary to comply with the mandate of the legislature. "The expense of publishing" certainly does not mean of printing, for that matter is expressly excepted in the sentence in which these words are used. The word "publishing" there no doubt means the expense of compiling and preparing for this is the work imposed by the statute upon the

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commissioner. The expense of this work is what the commissioner is authorized to fix and which is to be audited by the secretary of state and paid out of the state treasury.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Court Commissioner.—Has no power to issue permits under chap. 349, laws of 1903.

C. A. PORTER,

December 18, 1906.

Assistant Factory Inspector,
Fox Lake, Wis.

DEAR SIR—I am in receipt of yours of the 17th inst., in which you ask we whether a court commissioner may issue permits to minors between the ages of fourteen and sixteen years under chap. 349, laws of 1903. This act authorizes the commissioner of labor, state factory inspector, any assistant factory inspector, county judge, municipal or judge of a juvenile court to grant a permit. There is nothing in the act which authorizes a court commissioner to do so. He is neither a county judge nor the judge of a municipal or juvenile court. It may be claimed that he is permitted to do so on account of the provisions of section 2815, Stats. of 1898, but I do not think this statute can be so construed as to confer authority on a court commissioner under said chapter to grant such permits.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Bureau of Labor.—Commissioner may provide map for his report.

Jan. 18, 1907.

HONORABLE J. D. BECK,

Commissioner of Labor and Industrial Statistics,
Madison, Wis.

DEAR SIR—YOUR letter of the 10th inst. has been received. You have asked me, if, under sec. 1021e and acts amendatory thereto, the bureau of labor and industrial statistics has the

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power to provide maps for a part of its report dealing with the industrial resources of the state. In reply I will say that the section of the statute referred to provides that:

“The commissioner shall collect, collate and publish statistical and other information relating to the manufacturing interests, industrial classes and material resources of the state.”

The evident purpose of this statute is to provide information to the general public of the industrial and commercial advantages of Wisconsin.

It is the duty of the commissioner under this law to collect the information and publish it in a form that will be intelligible to the reading public.

I am of the opinion that, if in the judgment of the commissioner a map of the state is necessary to convey this information to readers of the report, then this map is a proper part of the report and is authorized by the law.

Very truly yours,

F. L. GILBERT,
Attorney General.

Labor.—Barbers.—Amendment to barbers act does not effect apprentices who had begun their apprenticeship before the amendment went into effect.

May 23, 1907.

MR. M. H. WHITAKER,

Secy. of the Wis. State Barbers' Board of Examiners,
Milwaukee, Wisconsin.

DEAR SIR—Yours of May 22nd, enclosing letter of Ed. J. Paulus, is received. You state that you would like to have an opinion in regard to the matter contained in Mr. Paulus's letter which is, whether or not the law, as amended and which went into effect April 24th, 1907, affects those apprentices who had begun their apprenticeship before the amendment went into effect.

Mr. Paulus seems to think that it should be construed as not applying to those apprentices who were working on a contract for a yearly apprenticeship under the old law and before the new law was amended. The new law provides that any

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person desiring to obtain a certificate of registration under the act shall show that he studied and practiced his trade for "two years as an apprentice under one or more practicing barbers." The only difference between the old and new law in this respect is that it provided for only a one year apprenticeship instead of two.

You will notice that the law has nothing to do with the wages to be paid to apprentices or barbers, nor with their contract whatever, and it does not provide that the apprentices must serve any specified time under one barber, but it expressly says that he must have practiced for two years "under one or more practicing barbers." Therefore the law could not have anything to do with any personal contracts and it cannot be said that the amendment to the law is in violation of existing contracts.

Your construction of the law is correct. There can be no doubt about it.

I have received a letter from Mr. Paulus and have answered it. I stated to him that I could not give him an official opinion on this matter as the law made it a part of my official duty to advise the Wisconsin state barbers' board of examiners, but I also told him that your interpretation was in my opinion the correct one.

Very truly yours,

F. L. GILBERT,
Attorney General.

Child Labor.—Permits.—The granting of permits is but a quasi judicial power and may be conferred upon registers in probate.

HONORABLE J. D. BECK,

June 20, 1907.

Commissioner of Labor,

Madison, Wisconsin.

DEAR SIR—You have asked me these questions:

"Can the legislature confer the power of issuing child labor permits upon registers in probate?"

"If so, can they prohibit such register in probate from charging a fee for issuing such permits?"

The issuing of child labor permits is in the nature of a judicial act. Its exercise requires judgment and discretion. It is an act entirely outside of and very different from the duties

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now prescribed by law for registers in probate. The position of register in probate does not now require the qualifications necessary to properly pass upon the questions relating to child labor. The persons holding these clerical positions may, or they may not, be qualified to construe such questions. However, the question of qualification does not reach to the validity of the proposed law. The statute vests the judicial branch of the state government in the courts. The constitutional question then is, is the power to grant labor permits such a judicial function that it should be conferred upon a judicial tribunal.

I believe that such powers are *quasi* judicial. State ex rel. Moreland v. Whitford, 54 Wis. 150.

It is therefore my opinion that no constitutional objection can be raised against authorizing registers in probate to issue such permits.

In reply to your second question I will say that I believe the legislature may prescribe additional duties to registers in probate without increasing their compensation.

Very truly yours,

F. L. GILBERT,
Attorney General.

Teachers.—Commissioner of labor and industrial statistics is authorized under chapter 438, laws of 1903, to secure employment for teachers.

July 18th, 1907.

HONORABLE J. D. BECK,

Commissioner of Labor and Industrial Statistics,
Madison, Wisconsin.

DEAR SIR—You have asked for my official opinion as to whether you are empowered, under chapter 434, of the laws of 1903, to secure positions for teachers in this state.

In answer to your inquiry I will say that section 1, of said chapter 434, provides for the establishment of four free employment offices in the state, for the purpose of receiving applications of persons seeking employment and applications of persons seeking to employ labor." It provides that each office shall be designated and known as "Wisconsin free employment office." In section 3, we find the provision that

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the superintendent of each such free employment office shall receive and record in books kept for that purpose, names of all persons applying for employment or help, designating opposite the name and address of each applicant, the character of employment or help desired. Section 4 provides that each superintendent shall report on Thursday statistics, the number of "applications for positions and for help received during the preceding week, also those unfilled applications remaining on the books at the beginning of the week. Such lists shall not contain the names or addresses of any applicant, but shall show the number of 'situations desired' and the number of persons wanted at each 'specified trade or occupation.' It shall also show the number and character of the 'positions' secured during the preceding week."

The section then provides how these reports shall be printed and distributed by the commissioner of said bureau of labor and industrial statistics.

Section 8 provides:

"The term 'applicant for employment' as used in this act shall be construed to mean any person seeking work of any lawful character."

It further provides:

"Nothing in this act shall be construed to limit the meaning of the term 'work' to manual occupation, but it shall include professional service and any and all other legitimate services."

It seems to me that the terms used in this law are broad enough to include the services that a teacher performs. The word "occupation" has been defined to be, "That which occupies or engages the time or attention; the principal business of one's life; vocation, employment, calling, trade."

Words and Phrases, vol. 6, p. 4907.

The word "employe" used in a statute is a word of larger import than the words "operators and laborers" and is not confined to those who perform manual labor only.

Palmer v. Van Santvoord, 47 N. E. 915.

The fact that this statute provides that this act shall not be construed to limit the meaning of the term "work" to manual

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occupation, but shall include professional services and any and all other legitimate services, is, to my mind, conclusive that the services of a teacher are included therein.

I find nothing in the said chapter, 434, that would indicate to my mind that the services of a teacher are not intended to be included. I am therefore of the opinion that you are authorized to secure positions for teachers in this state.

Very truly yours,

F. L. GILBERT,

Attorney General.

Employment of Children.—In places where intoxicating liquors are sold. Construction of part of subdivision 2 section 1, chapter 523, laws of 1907.

July 25th, 1907.

HONORABLE WILLIAM J. HAGENAH,

Deputy Com. of Labor & Industrial Statistics,

Madison, Wisconsin.

DEAR SIR—Yours of July 22nd is received. You have called my attention to subdivision 2, of section 1, chapter 523, of the laws of 1907, known as the child labor law, which provides, among other things, that “No child under the age of sixteen years shall be employed in . . . any place where intoxicating liquors are made, given away or sold,” and have asked my official opinion as to whether, under this provision, it is legal to give employment to children between the ages of fourteen and sixteen years in a bottling establishment when such is owned by a brewery and conducted in the same building or in a separate building, but in the same general factory group and under the same ownership and operation as the brewery, but no beer being manufactured, given away or sold in such bottling rooms.

In answer, I will say that I consider it a very difficult matter to give an opinion on the general statement given above that would apply to all cases technically coming within the wording of it.

It certainly is the purpose of this law to keep children under the age of sixteen years away from the temptation of

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learning the habits of drinking intoxicating liquors. It may be that, where a bottling establishment is in a separate building or separate rooms, where no intoxicating liquors are permitted to be manufactured, sold or given away in any manner, and where children are employed under the age of sixteen years in such rooms and are not required to run errands to other buildings in the factory group or not engaged in work outside of such rooms, although liquor may be manufactured, sold or given away in other buildings of the factory group, the courts would hold that "the place" referred to in the law is limited to the rooms or building containing the bottling establishment. This being a penal statute, the courts will construe it strictly.

But, on the other hand, if liquor is given away regularly to the employes, including those of the bottling establishment, as is customary in breweries, it would be a violation of this statute to employ children in such establishment. Or, if children under sixteen employed in such bottling establishment are required to run errands to other buildings in the factory group, where liquor is manufactured and sold, or if they are sometimes transferred temporarily to other buildings, which is often the case in such establishments,—under such conditions the courts would probably hold that "the place" spoken of in the act would include the whole factory group.

This would be a necessary construction of the law, in order to arrive at the real intent of the law-makers and to carry out the real purpose of the law. Each case must necessarily rest upon its own peculiar facts and the surroundings in which the bottling establishment is situated. A general rule cannot be given. I have expressed my opinion, which I believe may help you in deciding whether permits should be given in certain cases, and denied in others. The matter must be left to your discretion and judgment in granting these permits, so that the purpose of the law and the real intent of the law-makers may be carried out.

Very truly yours,

F. L. GILBERT,

Attorney General.

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Child Labor.—Discretion of judge in granting permits.

Aug. 8, 1907.

HONORABLE J. D. BECK,
Commissioner of Labor and Industrial Statistics,
 Madison, Wisconsin.

DEAR SIR—Your communication of the 7th inst. has been received. You ask for my opinion as to whether or not section 1728a, of Wisconsin Statutes of 1898, has been repealed. Chapter 349, laws of 1903, relates to the same matters and while it does not in terms repeal section 1728a and is probably not in direct conflict with it, would seem to repeal it by implication.

It seems that the legislature in enacting chapter 523, laws of 1907, either considered section 1728a repealed by chapter 349, or intended to repeal it by chapter 523. The act of 1907 is entitled "An act to amend chapter 274, laws of 1899, as amended, making the same sections 1728a to 1728j of the statutes, relating to child labor."

We must either consider section 1728a, Wisconsin Statutes of 1898, repealed or insert two sections, numbered and lettered the same, in the statutes. As chapter 523 is complete in itself and fully covers the whole subject, I am of the opinion that it was the legislative intent to repeal the former section and that the legislature did repeal section 1728a, of the Statutes of 1898, and that the discretion of the judge in exempting children from the operation of the labor laws is taken away.

Very truly yours,

F. L. GILBERT,
Attorney General.

Labor.—Barber Shops.—Boys under 14 years are prohibited from being employed in barber shops.

Aug. 8, 1907.

MR. M. H. WHITAKER,
Secy. Wis. State Barbers' Board of Examiners,
 Milwaukee, Wisconsin.

DEAR SIR—Yours of August 4th has been received. You inquire whether a boy under fourteen years of age is allowed

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to work in a barber shop. You say that you understand that the law prohibits boys and girls under a certain age from working in a workshop, factory, etc. more than a certain number of hours and you inquire whether a barber shop comes under the state labor law as a workshop.

In answer to your inquiry I will say that section 3, chapter 523, of the laws of 1907, provides as follows:

“No child under the age of fourteen years shall be employed in any factory, workshop, bowling alley or in or about any mine.”

A barber shop does not come under this section for a workshop is defined in section 1728*g* as “a place where goods or products are manufactured or repaired, dyed, cleaned or assorted, stored or packed, in whole or in part, for sale or for wages, and not for the personal use of the maker for his or her family or employer.” It is plain that a barber shop does not come under this definition. Section 4, of said chapter 523, however, provides as follows:

“No child under the age of fourteen years shall be employed, required or suffered to work for wages at any gainful occupation at any time except that during the vacation of the public or other school in the town, district or city where any child between the ages of twelve and fourteen years resides, it may be employed in any store, office, hotel, mercantile establishment, telegraph, telephone or public messenger service in the town, district or city where it resides, and not elsewhere,” etc.

The work of a barber shop is certainly a “gainful occupation” under the provisions of this section. The exception does not include a barber shop for a barber shop is neither a store, office, hotel nor mercantile establishment. These terms are well understood and a barber shop is never referred to, in common parlance, in the terms of those enumerated here.

I am therefore of the opinion that a boy under fourteen years of age is not allowed, under the laws of this state, to work in a barber shop.

Very truly yours,

F. L. GILBERT,

Attorney General.

Official Opinions—Labor.

Employment Agencies.—License fees.

August 10, 1907.

HONORABLE A. T. TORGE,
Assistant Secretary of State,
Madison, Wisconsin.

DEAR SIR—Your letter of the 9th inst. has been received. You have asked for my opinion as to
“whether or not Hapgoods, an employment agency with main office at Chicago and branch office at the city of Milwaukee, is required to pay a license fee.”

You state that the Hapgoods firm claim that they do not secure positions for laborers, servants, mechanics, boys, girls or women, that they guard against the use of the terms “employment bureau” or “employment agency” and like terms in their advertisements; that they deal only with such class of people as do not need the services of the state to furnish opportunities for employment; that their patrons are teachers, lawyers, doctors, managers, salesmen, executives, civil, electrical, mechanical and chemical engineers, bookkeepers, stenographers, auditors and people of like class.

Section 9, of chapter 434, laws of 1903, provides that

“No person, firm or corporation where a free employment office is located shall open, operate or maintain a private employment agency for hire or where a fee is charged to either applicants for employment or for help, without first having obtained a license from the secretary of state, for which license he shall pay \$100 per annum, and no such private agent shall print, publish or cause to be printed or published or paint on any sign, window or newspaper publication, a name similar to that of the Wisconsin free employment offices.”

In reply to your question, I will say that I have already advised the state commissioner of labor that the terms of chapter 434 are broad enough to include all classes of employment and that he may, under the authority of that chapter, establish as a part of the state employment offices, teachers' agencies; that he may provide opportunities for employment of teachers and others seeking high class positions at the state employment bureaus.

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Section 8, of chapter 434, provides that

“the term ‘applicant for employment’ as used in this act, shall be construed to mean any person seeking work of any lawful character.”

It further provides that

“nothing in this act shall be construed to limit the meaning of the term ‘work’ to manual occupation, but it shall include professional service and any and all other legitimate services.”

It seems to me that the terms used in this law are broad enough to include the high class positions which you mention in your letter. The word “occupation” has been defined to be

“that which occupies or engages the time or attention; the principal business of one’s life; vocation, employment, calling, trade.”

Words & Phrases, Vol. 6, p. 4907.

The word “employee,” used in a statute, is a word of larger import than the words “operators and laborers” and is not confined to those who perform manual labor only.

Palmer vs. Van Santvoord, 47 N. E. 915.

I am, therefore, of the opinion that the Hapgoods agency is an employment agency similar to the employment bureaus established by the state or which may be established by the state, and that, therefore, such agency or branch agency should pay the license fee of \$100 to the secretary of state.

Yours very truly,

F. L. GILBERT,
Attorney General.

Bakeries.—Chap. 486, laws of 1907, does not apply to occasional sales of cake by one not engaged in conducting a bakery.

Aug. 29, 1907.

HONORABLE J. D. BECK,
Commissioner of Labor and Industrial Statistics,
Madison, Wisconsin.

DEAR SIR—Your favor of the 28th inst., enclosing a letter from Frank C. Kramer in which you request my opinion as to

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whether or not the facts stated in said letter were in violation of chap. 486 of the laws of 1907, received.

Mr. Kramer states in his letter, "the Catholic church ladies have a habit of having a cake sale every Saturday at some store or confectionery" and he asks you whether or not each and every one of said ladies should be required to have a license, or whether the church ought not secure a license in compliance with said chapter.

Replying to the same will say that from a careful investigation of said chapter I am lead to the conclusion that the law applies to bakeries and confectionery establishments engaged in that business as a regular occupation and that it will not apply to occasional sales of cake by private individuals who are not engaging in it as an occupation and have no bakery or confectionery establishments where such business is conducted. It is therefore my opinion that the occasional sale of cakes by a church society or an individual, not conducting a bakery or confectionery establishment as such, is not in violation of said law.

Very truly yours,

F. L. GILBERT,

Attorney General.

Child Labor.—The taking away of material from a machine is not operating it.

Sept. 25, 1907.

HONORABLE J. D. BECK,

Commissioner of Labor,

Madison, Wisconsin.

DEAR SIR—You have asked me if it is a violation of chapter 523, of the laws of 1907, for children under sixteen years of age to take material away from a machine or from a machine through which it has passed, such machine being one that children are prohibited from operating or assisting in operating.

Section 2, of chapter 523, provides that

"No child under the age of sixteen years shall be employed in adjusting any belt or oiling or assisting in oiling, wiping or cleaning any machinery when the same is in

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motion or in operating or assisting in operating any circular or band saw, wood shaper, wood jointer, planer, sand paper or wood polishing machine," etc.

This section names a large number of other machines which children under the age of sixteen years are prohibited from operating.

The evident purpose of the law is to protect children from danger to life and limb. I think that the taking away of material which has passed through one of the machines mentioned in this section could not properly be construed as operating or assisting in operating the machine.

Very truly yours,

F. L. GILBERT,
Attorney General.

Child Labor.—Operating of stamping presses by children prohibited.

HONORABLE J. D. BECK,

Commissioner of Labor,

Madison, Wisconsin.

October 5th, 1907.

DEAR SIR—Your communication containing two letters from W. D. Frost has had consideration. Section 1728a, of the Wisconsin Statutes, prohibits the employment of any child under the age of sixteen years in operating any stamping machine in sheet metal manufacturing establishments. The law makes no distinction between power stamping machines and foot machines. Mr. Frost contends that, while the power machines are dangerous to life and limb; no such danger exists in the operation of the foot machines. While this seems very plausible and is no doubt true, yet the law is plain: it forbids the employment of children upon any such machines. I do not think that you would be warranted in reading into the law a provision that it does not contain. If the law works a hardship, it can be amended. The most liberal construction of the law that could possibly be made could not exempt any form of stamping machines.

Yours very truly,

F. L. GILBERT,
Attorney General.

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Child Labor.—Employment of children in theaters.

HONORABLE J. D. BECK,

October 11, 1907.

Commissioner of Labor,

Madison, Wisconsin.

DEAR SIR—You have asked for my opinion concerning the employment of children in theaters.

I am of the opinion that a reasonable construction of chapter 523, laws of 1907, read in connection with chapter 418, laws of 1907, prohibits the employment of children under the age of sixteen years to play in any circus, theatrical exhibition or like place, such employment being permanent or for a considerable period of time.

The purpose of the law is, of course, to prevent such employment of children as may injuriously affect their health or morals. It seems to have been the intention of the legislature, although not very clearly expressed, to exempt professional performers in traveling theatrical companies, when accompanied by parent or legal guardian. If children are employed in places that are disreputable or depraving in character, even for ever so short a time, there are other statutes which provide a punishment.

In interpreting the intention of the legislature, the two laws above mentioned should be read together.

Yours very truly,

F. L. GILBERT,

Attorney General.

Official Opinions—Peddlers.

OPINIONS RELATING TO PEDDLERS.

Peddlers—Who are.—Chapter 490, laws of 1905, construed; Milk dealers are not peddlers. Itinerary vendors are.

JOHN L. FISHER,

July 25, 1906.

District Attorney,

Janesville, Wisconsin.

DEAR SIR—Your letter of the 19th was duly received. Answer to it has been somewhat delayed, owing to press of other matters on hand, as well as to my desire to examine as thoroly as possible the authorities in relation to the questions which you present.

You inquire as to the following:

“Case No. 1. A man has a one-horse wagon, which he pulls from place to place around the city and leaves standing against the curbing and sells popcorn and candy which he manufactures, also chewing gum, cigars, cracker-jack and things of like nature which he purchases. Is this man a peddler and does he require a license to conduct his business?”

“Case 2. There are several tea and coffee wagons which are operated by a man driving a horse and going around the city from street to street, selling teas and coffees. These men have no regular place of business in the city outside of their residences, at which place they keep a stock of teas and coffees on hand and also sell to people who call at their houses. Are these men conducting this business peddlers, and are they required to take out a license?”

“Case No. 3. Then there are several milk peddlers who live in the city and who purchase the milk from the farmers. These men have their residences in the city and have rooms at their residences to handle this milk, but outside of this

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have no regular place of business. Do you construe these men peddlers and are they required to take out a license?

“Case No. 4. Then there are several small peddlers, who have push carts and they run these carts around the various streets and over various portions of the city, some of them selling cigars, candy, cracker-jack, peanuts, and things of that kind, which they do not manufacture, and then there are others using these carts selling certain kinds of vegetables which they purchase. Do you hold these parties peddlers and are they required to take out a license?”

Chap. 490, of the laws of 1905, commonly termed the Hawkers' and Peddlers' act, which prohibits any person engaging in the business or occupation of a hawker or peddler without first obtaining a license as therein provided, does not attempt to define the business or occupation of a hawker or peddler. Consequently I am obliged to resort to such definitions thereof as are given by the courts and lexicographers.

Repalje defines a peddler as “a person who carries goods from place to place for sale.”

“Hawkers and peddlers are itinerants or traveling traders who carry goods about for sale.” (Note to Pa. v. Gardner, 7 L. R. A., p. 667.)

See also, *People v. Baker* (Mich.), 73 N. W. 115.

State v. Hoffman, 50 Mo. App. 585.

Peddling has been defined in *State v. Lee*, 113 N. C. 681, 18 S. E. 713, as an occupation of an itinerant vender of goods who sells and delivers the identical goods which he carries with him and not the business of selling by sample, and taking orders for goods to be thereafter delivered and to be paid for wholly or in part upon their subsequent delivery.

I think a general definition which will cover the subject would be: A person who travels about from place to place and from house to house, offering for sale and selling articles of merchandise which he carries. It is quite generally held that a person who travels about and takes orders for goods which he afterwards delivers is not a peddler. To constitute a peddler, it seems that he must be a person taking about with him, and selling the goods which he carries, at the same time.

City of Stuart v. Cunningham (Iowa), 55 N. W. 311;

20 L. R. A. 430.

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Best definition *St. Paul v. Briggs*, 88 N. W. R. 984 (Minn.).

So it has been held that an agent who takes a sample article about with him and takes orders for goods to be delivered at a subsequent time is not a peddler.

In re Spain (U. S.), 47 Fed. 208; 14 L. R. A. 97, Com. v. Ober, 66 Mass. 493, 495.

Hewson v. Inhabitants of Englewood, 27 Atl. 904, 905.

Village of Stamford v. Fisher, 35 N. E. 500, 501; 140 N. Y. 187.

Du Boistown v. Rochester Brewing Co., 9 Pa. Co. Ct., 442, 443.

On the other hand, it is held that a person who occupies a store or other permanent place and does not travel from place to place offering his goods for sale, is not a hawker or peddler.

Gould v. City of Atlanta, 55 Ga., 678.

Delisle v. City of Danville, 36 Ill. App. 659, 662.

State v. Hodgdon, 41 Vt. 139.

The mode of conveyance does not enter into the definition. A person may be a hawker or peddler whether he travels on foot, horseback, by wagon, cart, sleigh or canal.

Fisher v. Parson, 13 Pa. 338.

The Stella Block v. Parish of Richland, 26 La. An. 642.

Cole v. Randolph, 31 La. An. 535, 537.

One may be a peddler whether he sells goods belonging to himself or to another, who employs him to sell upon a salary.

In re Wilson, 19 D. C. 341; 12 L. R. A. 624.

Dist. of Col. v. Wilson, 19 Wash. L. Rep. 337.

Com. v. Gardner, 7 L. R. A. 666.

Farmers who sell products raised on their own farms, by driving thru the streets of a city and stopping at such times and places as their business and customers require, are not hawkers and peddlers within the meaning of an ordinance requiring a license for hawking and peddling.

Borough of Lansford v. Workman, 18 Pa. Co. Ct. 469, 470.

Com. v. Gardner, *supra*.

Roy v. Schuff, 24 Southern 788, 51 La. An. 86.

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But a contrary holding was made in the case of *State v. Jen-son* (Minn.), 100 N. W. 644.

A book agent who solicits subscriptions for books for future delivery is not a peddler.

Emmons v. City of Lewiston, 132 Ill., 380.

Neither is a traveling salesman, who sells by sample or takes orders for goods for a mercantile house for future delivery.

Davenport v. Rice, 75 Iowa 74.

Kimmel v. City of Americus, 105 Ga., 694; 31 S. E. R. 623, 625.

City of Brookfield v. Kitchen, 163 Mo., 546; 63 S. W. R. 825.

There are a great many decisions of courts in respect to the question presented, and they are not altogether harmonious. The peddlers' act is a police regulation, designed to protect citizens of the state from itinerant impostors and designing persons who are here today and gone tomorrow, and who cannot be found to respond in damages for breaches of contracts. The act is also designed to require from those having no fixed place of business or taxable property, and who even pay no rent, a contribution in slight measure to the support of society and the state which protects them.

Former acts in relation to this subject were held unconstitutional by our supreme court on account of exceptions made therein in favor of certain classes of persons who were permitted to vend merchandise as peddlers without taking out a license therefor.

State v. Whitecom, 122 Wis., 110.

In order to avoid this constitutional difficulty, this act, chapter 490, laws of 1905, was passed in its present form, and as I personally know, with the intent that its provisions should be liberally construed in respect to vendors of merchandise having a place of business, regular trade or contracts which they are required to fill.

Many additional authorities might be cited on different phases of the peddler question, but I will proceed to answer the questions you present.

Cases 1 and 4. I am of the opinion that a person pulling a cart or wagon about the city and selling merchandise therefrom

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is a peddler, that business conducted as you describe in cases 1 and 4 comes clearly within the definition of a peddler by the authorities above cited and, if not peddlers, such persons are transient merchants, who are required to pay even a higher license fee.

Case 2. Nor can I escape the conclusion that persons doing business as you describe in class 2 are peddlers. They go about in vehicles selling tea and coffee. That they are residents of the city and keep a stock of goods at their residences, where sales are also made, does not change their avocation, and I hold that persons conducting business in the manner you describe are peddlers. In fact, I am inclined to hold, tho the question is not directly presented by you, that, even if a person engaged in trade as you describe in this class should make it his business to solicit orders for merchandise for future delivery, by going from house to house in a city, which orders are immediately filled, if done with the evident intent of evading the provisions of the act, such person is a peddler; at least, if such a case presents itself, I should desire to obtain the ruling of a court upon the question before adopting a different view.

Case 3. Milk dealers. In regard to this class of cases, I will say that I am inclined to the opinion that milk dealers, as the business is almost univerrally conducted, are not peddlers. That is, milk dealers almost invariably make contracts with customers to furnish them with milk and sell tickets for that purpose and afterwards deliver, in pursuance of such contracts. I do not regard the vocation when so conducted as peddling within the intent and meaning of the act. Of course, the business might be conducted in a manner which would be peddling, as if a man, without prior agreement with customers, should take cans of milk and start out to sell the same by going from house to house; but the business has never, to my knowledge, been conducted in that manner and probably never will be, so I hold that milk dealers are not peddlers, but are simply persons carrying out contracts; and, even if they make an occasional sale to others than regular customers, I should not consider that such act changed their business to that of peddling.

See *Com. v. Farnum*, 114 Mass. 267.

Further, farmers selling products of the soil raised by themselves have been held not to be peddlers.

Com. of Pa. v. Gardner, *supra*.

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And, alth a contrary holding was made by the Minnesota supreme court, above cited, the authorities differing, I am constrained to extend the benefit of the doubt to such persons and hold that they are not peddlers, and milk dealers who produce their own milk would, for identical reasons, come within the same category. I do not consider that it was the intent of the legislature to bring milk dealers or butchers doing business in the manner I have indicated within the provisions of the peddlers' act

Trusting that what I have said may aid you in disposing of the questions presented, I am

Very truly yours,

L. M. STURDEVANT,

Attorney General.

Peddlers.—Chapter 490, laws of 1905 construed; Butchers not peddlers.

GERHARD M. DAHL,

District Attorney,

Stevens Point, Wisconsin.

July 30, 1906.

DEAR SIR—Your letter of the 27th was duly received. You state:

“A resident of an unincorporated village in this county having a permanent place of business, to-wit, a butcher shop, therein, travels about the town within which is such unincorporated village, with his delivery wagon, takes orders and delivers meat upon such orders and also sells meat directly from his wagon. Do you construe him to be a peddler within the meaning of chapter 490, of the laws of 1905?”

Replying, I will say that I recently rendered an opinion to Mr. Fisher, district attorney of Rock county, bearing somewhat upon the question you submit. I inclose you a copy of that opinion, and I think that it will furnish you an answer to the inquiry made.

There have been decisions in other states holding that a butcher who travels about taking orders and also selling meat is a peddler.

City v. Krupp, 49 N. W., 235.

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That decision was rendered under a statute which attempts to define peddling as "including all persons who go about the city selling or offering to sell personal property," which, as you will observe, is a very broad definition of the term peddling. Our statute, as you will note, does not attempt to define the term.

I know from personal knowledge that it was the intention of the legislature that this act should receive a liberal construction in respect to local merchants having a fixed place of business milk dealers, grocers and farmers, and I am of the opinion that the business that is conducted by such dealers as milk peddlers and butchers, who drive about among their customers taking and filling orders and making sales is not within the intent of the peddlers' act, said chapter 490. Such persons are conducting business usually by carrying out prior contracts and, if, in doing so, they incidentally make a few additional sales, I am not inclined to hold them within the strict letter of the law as peddlers, and my reasons for so holding are quite fully explained in my letter to Mr. Fisher. Such dealers do not come within the mischief sought to be remedied by the peddlers' act. Technically understood, a peddler is an itinerate vender of goods who goes about from house to house and from place to place, selling merchandise. He is a stranger and an individual who is here to day and gone tomorrow and who cannot be made to respond in damages for any breaches of warranty of the articles he disposes of; but, with a resident dealer, having a place of business within the state, the situation is different.

You further inquire: "If he is not a peddler within the intent of the law, does it in your judgment alter the case if he goes without the limits of this particular municipality within which he has his place of business . . . and takes orders, delivers meat and sells from his wagon?"

Replying to this, I will say that I do not see that it makes any difference where he sells. Meat and milk are perishable articles, which cannot be carried a great distance, and I am not inclined to hold that butchers who have a place of business in this state, and who travel about in the manner you indicate, come within the definition of peddlers as used in our statute, or that it was intended by the legislature that the peddlers' act should apply to them.

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Of course the questions you present are not wholly free from doubt. I only attempt to give you my best judgment upon the act under consideration. If it shall seem desirable to you to prosecute and make a test case on a particular state of facts which may be brought to your attention, it would be perfectly right to do so. I can see that either the business of selling meat or milk may be conducted in such a manner as to make it peddling, as, for instance, if such a dealer, without having a place of business, an established route or customers, with whom he has contracts, should start out and attempt to sell a stock of meat or milk, he would be peddling.

Trusting that what I have said and the inclosed opinion to Mr. Fisher will aid you in solving the questions which you may have presented, I am

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Peddler.—Patent Rights—Police Powers.—State may regulate the sale of patented articles under the provision of chap. 490, laws of 1905. Distinction between the right conferred by

the patent and patented article pointed out.

HONORABLE E. A. MORSE,
City Attorney,

November 30, 1906.

Antigo, Wisconsin.

DEAR SIR—Yours of the 28th received and noted. You state “The question has arisen as to whether or not a patentee of an article is required to pay a license to the state of Wisconsin before being allowed to peddle this article throughout the state.”

Replying to this I will state that a patent under section 4884, Compiled Stats. of the United States, gives “exclusive right to make, use and vend, the invention or discovery throughout the United States and territories thereof” and to the extent of the patentee being able to prevent others from making, using or vending the patented article, the patentee’s rights are exclusive but in my opinion this power and authority so granted the

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patentee does not prohibit the states under their police power from regulating the manner in which the sale of any article, patented or otherwise shall be made within their respective jurisdictions. Although the patent grants a patentee a monopoly of the invention it does not in my opinion go further and give the patentee an absolute right to use or sell the invention despite state police regulations in respect to the using or vending of such patented article.

Suppose for instance a patentee obtains a patent upon a slot machine or gambling device, to use which would be a violation of the statutes of a state. It would be absurd to contend that by the rights granted the patentee under the patent he could use the same in such state in violation of state or municipal police regulation. Yet under his patent he has the same right to *use*, that he has to *vend* a patented article. In my opinion, without specific authority upon the question, a state may as a lawful exercise of its police powers by statute regulate the manner of selling or using patented articles. But we have authority upon the subject. It has been held:

“Right conferred by patent office on patentee of an illuminating oil to vend the product of his patent must be exercised in subordination to proper police regulations, established by the respective states. *Patterdon v. Kentucky*, 97 U. S. 505.”

A good deal of confusion has arisen on account of the failure of most people to distinguish between the patent right itself so called and the article which is the result of the right. Congress alone has the power to regulate the sale of patent rights.

Crown Cork Co. vs. State 67 Am. St. 375; 40 Atl. 1076.

Commonwealth vs. Telegraph Co., 145 Pa. St. 127; 27 Am. St. Rep. 679; 22 Atl. 842.

The right of property in the physical substance which is the fruit of the invention is entirely distinct from the right to the invention itself.

Patterson vs. Ky. Supra.

In *Weber vs. Virginia* 103 U. S. 348, it was held that the state of Virginia had the power to pass a statute providing that a person selling sewing machines in the state which were patented articles must obtain a license to do so. The particular act

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under consideration in that case was declared void on account of discrimination, but the court sustained the right of the state to regulate the sale of patented articles.

I am not certain whether I have sent you a copy of my report and opinions for 1906, and send you a copy by express herewith. If you had previously received one, you can deliver the one now sent to some other attorney or officer. You will find in this report some additional opinions respecting peddling and on pages 229, 233, will find a greater number of citations of authorities on matters of police power.

Yours truly,

I. M. STURDEVANT,
Attorney General.

Peddlers' Licen c.—Two one horse peddlers' licenses cannot be exchanged for one license to peddle with two horses.

December 17, 1906.

HONORABLE F. M. MINER,
Assistant Secretary of State.

DEAR SIR—Your communication inclosing letter from Honorable Edward Pollock, state treasury agent, has been received. Mr. Pollock states that two licenses were issued; one in June and the other in October, to peddle with a one-horse vehicle; that the men in question supposed that they were privileged to peddle with two horses, but, when informed of their error, they expressed a desire to pay the difference between the cost of a license to peddle with one horse and the cost of a license to peddle with two horses.

Mr. Pollock suggests that this privilege be granted to them and that the new licenses be dated back to agree with their original licenses to peddle with one horse.

On this statement you ask whether or not it would be lawful for the secretary of state to pursue the course outlined in Mr. Pollock's letter with reference to the cancellation of licenses issued and the granting of new licenses in another class, giving credit for the unearned portion of the canceled licenses, toward payment of the amount required for the new licenses.

There is no provision in chapter 490, laws of 1905, authorizing such proceeding. The secretary of state and the treas-

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ury agent derive their powers from that chapter and are limited by its provisions to the performance of the acts therein imposed upon them. With one or two exceptions, the treasury agent acts in a purely ministerial capacity: he has no discretion. Unless a provision of this statute can be found that authorizes such procedure, it may safely be asserted that it does not exist. A license obtained in the manner proposed would be of no validity and would not protect the holder from prosecution for peddling without a license. The license fee to be paid for a license authorizing peddling to be done with two horses is \$75, not \$15. The parties referred to have paid licenses authorizing them to do the business of peddling with one horse, and there is no provision of the statute by which they can exchange their licenses, by the payment of \$15, for a new license. Such a proceeding would, in form, amount to the revocation of the former licenses that have been issued. The secretary of state has no authority to revoke a license except under the provisions of section 8, chapter 490, laws of 1905.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Peddlers—Constitutional Law—Intoxicating Liquors.—Bill No. 83, A., does not violate any provision of the constitution.

HON. JULIUS E. ROEHR,
Senate Chamber,

April 10, 1907.

Madison, Wisconsin.

DEAR SIR—YOUR favor calling my attention to bill No. 83, A., and asking me if there is any legal objection to its becoming a law, at hand.

YOU state in your letter,

“The evil this bill intends to kill, liquor peddling, is carried on to a large extent at the present time and is increasing, notwithstanding existing laws,—it’s an evil that should be killed. There is no law at the present time that prevents it and hence this bill is offered. Chap. 341, of the laws of 1905, is called attention to as one that covers

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the case but does not; for this peddling is increasing monthly and yearly and consequently as yet the law does not reach it.

We do not wish to repeal any existing law.”

Sec. 1548, Wis. Stats. of 1898, as amended by chap. 20, of the laws of 1905, provides:

“Each town board, village board and common council, *may* grant license under the conditions and restrictions in this chapter contained, to such persons as they deem proper to keep *groceries, saloons* and *other places* within their respective towns, villages or cities, for the sale of strong, spirituous, malt, ardent or intoxicating liquors.”

Sec. 1569j of the proposed bill provides:

“The county board of supervisors may grant a license to persons to act either on their own behalf or as agent for others in the sale of malt, spirituous, or vinuous liquors for future delivery in quantities not less than five gallons to others than those duly licensed to keep a dramshop or saloon under the laws of this state in their respective counties.”

While said proposed section does not necessarily conflict with the discretion reposed by sec. 1548, in town boards, village boards, and common councils, to license persons to keep *groceries, saloons, or other places*, still it proposes to vest the discretion to grant licenses for the sale of intoxicating liquors in two different bodies for the same territory, one of which bodies is not elected by the people of that territory, which it seems to me will result in confusion and perhaps bring about a worse condition of affairs than at present. For instance, a certain town may not see fit to vote on the question of license or no license and yet make it a point each year to elect a town board which the people know and understand will not grant a license in that town and though these men are elected year after year and probably on that issue, still the power is given the county board to grant a certain form of license for that town.

That is the only possible objection I see to the passage of the bill as the local option feature is safe.

Yours truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Peddlers.

Peddlers.—Taking of orders for future delivery is not peddling.

January 2nd, 1908.

HONORABLE EDWARD POLLOCK,
State Treasury Agent,
Madison, Wisconsin.

DEAR SIR—I have received from you several letters written you by the district attorney of St. Croix county, relating to the selling of goods in the village of Hersey by peddlers or transient merchants, without a state license.

It seems that these persons are the proprietors or agents of permanent merchants; that they travel about from house to house taking orders for goods, which they subsequently deliver from their permanent place of business.

The district attorney has referred to the decision of our supreme court in the case of *Cervonitz v. The State*, reported in N. W. reporter, volume 113, and asked whether that decision is applicable to the new peddler's law. The court in that case held that persons having permanent places of business may send their agents from place to place to take orders for goods which are to be delivered from the permanent place of business, without a state license. The decision was in effect that such persons were not peddlers.

The new law does not attempt to define the word "peddler." It has left that to the courts; but, according to the decision referred to, and I think the majority of decisions on the question, the taking of orders for future delivery does not constitute peddling, of course each case has to be determined upon its own facts. The taking of the order and the delivery of the goods may be so closely connected as to be a plain evasion. From the facts stated in the correspondence submitted, I am of the opinion that these persons are not peddlers or transient merchants, according to the decisions of our court.

Yours truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Police Powers, Public Health and Safety.

OPINIONS RELATING TO POLICE POWERS PUBLIC HEALTH AND SAFETY.

Towns, By-laws, Public Health.—Validity of by-laws or ordinances of town of Lake, Milwaukee county, prohibiting the importation and deposition of dead animals and foul matter in said town and providing a penalty.

August 7, 1906.

DR. C. A. HARPER,

Secretary of the State Board of Health,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of August 4th, together with the letter of Joseph Britz, the town clerk of the town of Lake, in Milwaukee county, and a copy of the ordinances, or by-laws, adopted by the annual town meeting of the said town of Lake, April 5th, 1904.

At the suggestion of Mr. Britz, you ask my opinion as to the validity of the said ordinances, especially those that pertain to the importation and deposition of dead animals and foul or putrid matter in the said town of Lake.

I have examined sections 3 and 8 of said by-laws, they being the ones that pertain to said matter, and it is my opinion that the town meeting is authorized to pass such an ordinance by subdivision 3, of section 776, Wis. Stats. 1898. I am, however, of the opinion that the penalty provided in said ordinances should be limited to a forfeiture of a sum of not more than ten dollars. Said subdivision 3 does not authorize the town meeting to impose, in addition to the fine, the costs of the prosecution or the costs and charges incurred in the removal of the offensive matter. Neither does it authorize the town to provide that, in default of the payment of such fine, costs and

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charges, the person transgressing shall be imprisoned. The town meeting cannot provide any other penalty than that which is authorized under said subdivision 3. It must be a fine not to exceed ten dollars. I think that part of the ordinance which provides for a penalty of costs and imprisonment is void or surplussage. I believe, however, that the court would hold it to be simply surplussage and that the rest of the ordinance would be construed as valid. The proceedings for the collection of forfeiture would be taken under chap. 142, Wis. Stats. 1898. It would be a civil action and, under sec. 3302, the court could impose the costs on the defendant and, if such costs and fine were not paid, the defendant could be committed to the county jail of the proper county for a specified time, not to exceed six months, which period shall be fixed by the court, in view of all the circumstances of the case. The costs and the imprisonment are already provided for by statute, and it is surplussage to have them in the ordinance, and the legislature has not authorized the town meeting to make such provisions in the ordinance. See also, Dillon on municipal corporations, vol. 1, sec. 353.

I have not taken the trouble to examine the other ordinances in the copy inclosed in your letter, for the reason that they did not pertain to the subject on which information was sought.

Very truly yours,

L. M. STURDEVANT,
Attorney General.

Slaughter Houses.—Construction of, chap 369, laws of 1903.

August 8, 1906.

DR. C. A. HARPER,
Secretary State Board of Health,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your letter of the 4th inst., in which you ask me to give you an official opinion concerning the interpretation of sec. 1418, Wis. Stats. 1898, as amended by chap. 369, laws of 1903, the particular question being whether the maintaining of a slaughter house on the bank of any river, running stream or creek, refers to all the rivers, running streams or creeks, or only to those flowing through a village or city having a population of two hundred or more.

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The statute in question is much involved and it is a difficult matter to ascertain the intent of the legislature from a reading of its provisions. I have traced the history of the statute from its inception, for the purpose of gaining some light on the interpretation which ought to be placed upon the statute in its present form.

Chap. 273, laws of 1862, by sec. 1, made it unlawful for any person to erect or maintain a slaughter house upon the banks of any river, stream or creek, or to throw or deposit any offal therefrom in or upon the banks of any such river, stream or creek flowing through any city or incorporated village in this state.

The word "banks" as used in the section was there defined to mean "any land which shall have a direct contiguity to such stream and slaughter house therein mentioned."

By chap. 95, laws of 1871, persons might be punished for maintaining a slaughter house within the limits of any village "of not less than one hundred inhabitants and within one-eighth of one mile from any dwelling house."

Chap. 136, laws of 1873, amended chap. 95, laws of 1871, so as to read as follows:

"If any person shall erect, maintain or use any building heretofore erected for the purpose of a slaughter house within the limits of any village of not less than one hundred inhabitants or within one-eighth of a mile from a dwelling house . . . he shall be punished," etc.

Chap. 280, laws of 1878, made it unlawful for any person to erect, maintain or keep a slaughter house upon the banks of any running stream of water or to throw or deposit any of the carcasses or offal therefrom in or upon the banks of any such running stream which shall flow through any unincorporated village or organized town containing two hundred or more inhabitants.

Sec 1418, Stats. 1878, provided as follows:

"No person shall erect, maintain or keep any slaughter house upon the bank of any river, running stream or creek, or throw or deposit in such running stream any dead animal or any part thereof or any of the carcasses or offal therefrom into or upon the banks of any such river, stream or creek which shall flow through any city or village, or erect,

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maintain or use any building for a slaughter house within the limits of any village incorporated or unincorporated, or any organized town containing two hundred or more inhabitants or at any place within one-eighth of a mile of any dwelling house or building used as a place of business.”

You will observe that the first act of the legislature prohibited the erection of a slaughter house on any stream flowing thru any city or incorporated village, without reference to population. This statute remained in force until 1871, when a statute was enacted prohibiting the maintaining of a slaughter house in any village, whether incorporated or not, having a population of over one hundred inhabitants. The act did not change the statute of 1862, in respect to cities, so that, up to 1871, the statute prohibited slaughter houses on all streams running thru cities and thru villages of one hundred inhabitants or over. Up to this time no mention is made of towns. The act of 1873 did not change the situation in this respect. In 1878, the act of 1862 was amended, so as to include towns and unincorporated villages and made it unlawful to maintain slaughter houses on any stream running through an unincorporated village or organized town containing two hundred inhabitants or more; so, at that time, the statutes forbade the maintenance of slaughter houses on streams running through cities and incorporated villages, regardless of population, and through unincorporated villages and organized towns of two hundred or more inhabitants.

When the statutes to which I have referred were incorporated in the Revised Statutes of 1878, it was provided that no slaughter house should be erected or maintained on any stream running through any city or village, without regard to the number of inhabitants, and they also absolutely prohibited the erection or maintenance of any slaughter house in any village, incorporated or unincorporated, or in any organized town of two hundred inhabitants or more. This latter prohibition did not apply to slaughter houses on streams, but was directed against the erection or maintenance of slaughter houses in villages and towns of two hundred inhabitants or more. Then came the revision of 1898, which in part reads as follows:

(Section 1418.) “No person shall erect, maintain or keep any slaughter house upon the bank of any river, run-

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ning stream or creek, or throw or deposit therein any dead animal or any part thereof or any of the carcass or offal therefrom, nor throw or deposit the same into or upon the banks of any river, stream or creek which shall flow through any city, village or organized town containing two hundred or more inhabitants, or erect, maintain or use any building for a slaughter house within the limits of any village, incorporated or unincorporated, or at any place within one-eighth of a mile of any dwelling house or a building occupied as a place of business," etc.

The revisors say of this section:

"The first half of the section has been rewritten, to remove the prohibition against erecting slaughter houses in towns of two hundred or more inhabitants."

It is evident that the committee on revision did not intend to change the provisions of the statutes, excepting as to towns.

Keep in mind, then, up to this time, that provisions in respect to population only apply, first, to towns, then to unincorporated villages, it makes the intent of the legislature as expressed in the statute, quite evident. The statute of 1898, prior to its amendment in 1903, therefore, prohibited:

1. The erection or maintenance of a slaughter house upon the bank of any river or running stream which shall flow through any city or village;

2. The erection or maintenance of any slaughter house on any stream within any organized town of two hundred inhabitants or more;

3. The erection, maintenance or use of any slaughter house in any village, incorporated or unincorporated, regardless of the existence of a stream.

The limitation as to population does not apply to villages and cities, for, by the express terms of the statute following the words "containing two hundred or more inhabitants," it is plainly provided that no slaughter house shall be erected, maintained or used in any village, whether incorporated or not. The amendment to this section, chap. 369, laws of 1903, leaves the section substantially as it stood in 1898, except that it does not prohibit the maintenance of a slaughter house within an incorporated or unincorporated village, unless it shall be located within one-eighth of a mile of a dwelling house or building oc-

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cupied as a place of business. That is, a slaughter house not on a stream running through a village may be erected, provided it does not stand within one-eighth of a mile of a dwelling house or building occupied as a place of business.

Considering, therefore, the history of this legislation to date, I think the intent is clear that a slaughter house cannot be maintained,

1. On the bank of any river or running stream flowing through any city or village;

2. On the bank of any running stream flowing through a town of two hundred inhabitants or more;

3. At any place within any town, city or village, within one-eighth of a mile of a dwelling house or building occupied as a place of business.

Your second question is,

“Is there any way of deciding what is meant by the bank of a river?”

In discussing your first question I referred to the law of 1862, which attempted to define the word “bank” as used in that act, as

“any land which shall have a direct contiguity to such stream and slaughter house therein mentioned.”

This definition does not tend to clear up the matter very well. I think no definition can be given which will apply to all cases. The object of the statute is to prevent the streams from being contaminated by carcasses or offal thrown on the banks of the streams, and, if this question should arise in any case, I think the court would hold that the bank of a stream would be determined by the question whether or not the deleterious substance thrown on the bank would contaminate the stream: that is, whether the substance itself or the liquids flowing therefrom would reach the stream. Each case must necessarily depend upon the facts in that particular case. No definition can be given which would apply to all cases.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Official Opinions—Police Powers, Public Health and Safety.

State Board of Health.—May enforce rules and orders applicable to a certain town or locality by special agent where town board fails to organize as board of health or afford members for such board.

August 11, 1906.

DR. C. A. HARPER,

Secretary and Executive Officer, State Board of Health,

Madison, Wisconsin.

DEAR SIR—Yours of August 9th is received. You inquire, where a village or town in this state fails to organize or appoint a board of health as provided in section 1411, Wis. Stats. 1898, what authority there is to compel them to do so, or what authority the state board of health has to send an individual to act in the capacity of health officer, where the village council or town board fails to comply with this law.

In answer to your inquiry I will say that sec. 1411 provides:

“The town board, village board and common council of every town, village and city shall, within thirty days after each annual election, organize as a board of health or appoint wholly or partially from its own members a suitable number of competent persons, who shall organize as a board of health for such town, city or village. The officers of such board shall include a chairman and clerk and a health officer, who shall be *ex officio* a member of such board and its executive officer; all such officers shall be elected by the board immediately after its organization.”

You will notice that it is made a part of the duty of the town board, village board or common council of every town, village or city, to organize as a board of health or appoint competent persons as members of the board of health for such town, village or city. If this duty is neglected, it is my opinion that the town board, village board or common council can be compelled to perform their duty by mandamus. Our supreme court has decided that mandamus will lie to compel a town board to appoint appraisers to assess the damages to the owner of

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land entered upon in the construction of a ditch to preserve a highway under the provisions of sec 1236, Wis. Stats. 1898.

State ex rel. Smith v. Supervisors, 66 Wis. 199.

See also State ex rel. Attorney General v. O'Neill, 24 Wis. 149.

The appointment or the election of members of the board of health being a public right, the people at large are the real parties interested and any citizen in the town, village or city is entitled to such a writ to enforce the performance of such public duty. The action could be brought by any citizen in said town, village or city. (See State ex rel. Burnham v. Cornwall, 97 Wis. 565, and State ex rel. Rogers v. Wheeler, 97 Wis. 96).

In answer to your question as to whether the state board of health has authority to send an individual to act in the capacity of health officer in case the village or town board fails to comply with the law, I will say that, under sec. 1407, Wis. Stats. 1898, the state board of health is given the general supervision throughout the state of the interests of the health and life of citizens. Sec. 1408 provides:

“The board may also from time to time make, alter, modify or revoke rules and regulations guarding against the introduction of any such disease into this state, for the control and supervision thereof within it or the quarantine and disinfection of persons, localities and things infected or suspected of being infected by such disease, or the transportation of dead bodies or the speedy and private interment of the bodies of persons who have died from dangerous contagious disease for the proper observance of the provisions of sec. 4608*a* and sec. 4608*b*, for the proper, sanitary care of jails, asylums, school houses, hotels and all other public buildings and the premises connected therewith and in emergency may provide those sick with any such disease with necessary medical aid and with temporary hospitals for their accommodation and also for their nurses and attendants.”

The said section then provides for rules and regulations which the board may make to apply to any section of the state or to any village or town therein, which rules and regulations

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shall supersede all local rules, regulations and ordinances that may be in conflict therewith, and it provides that all health officers, local boards of health, sheriffs, constables, policemen, marshals and other officers and employes shall respect and enforce the rules and regulations made in pursuance thereof in every particular affecting their respective localities and duties. It further provides:

“It is the duty of all city, county, town and village officers of all local boards of health and all officers and persons in charge of all institutions, buildings, vessels or vehicles within this section to co-operate with the state board of health in carrying out these provisions and, if such co-operation be refused or withheld, said board may execute its rules and regulations by agents of its own appointment, and all expenses incurred in so doing shall be paid by the county, city, town or village the officers of which have failed to so co-operate and in behalf of which expenses have in consequence thereof been incurred,” etc.

Although the state board of health is not given the right to appoint a local health officer, still, they are empowered to give orders to the local boards and to make rules and regulations under said sec. 1408, to apply to the local conditions in any town or village and to appoint agents in said towns or villages to carry out said rules and regulations if the local officers fail to do so.

It is my opinion that the state board of health could practically carry out any order that it is necessary to make for the protection of the public health in any town or village and in this way to do practically everything that a local health officer is authorized to do, and that the town or village would be liable for the expenses incurred by such agent in performing the duties imposed upon him by the state board of health.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Official Opinions—Police Powers, Public Health and Safety.

Fees for Permit.—County Judges have no right to charge a fee for issuing permits for work to children under sixteen years of age.

Sept. 17, 1906.

HON. J. D. BECK,

*Commissioner of Bureau of Labor and Industrial
Statistics,*

Madison, Wisconsin.

DEAR SIR—Yours of September 11th was received. You state that the county judge of La Crosse is charging a twenty-five cent fee for permits to work for children under sixteen years of age. You state that he insists that he has a right to make such charges and you inquire whether this is true under the law and if not what can be done to prevent it.

In answer to your inquiry I will say that I have examined the law and I find no provision anywhere authorizing a county judge to charge a fee for such permits. Unless there is authority given him in the statute to charge fees, he is not authorized to make such charges.

See Crocker vs. Supervisors, 35 Wis. 284.

McCumber vs. Waukesha Co., 91 Wis. 442.

Meacham Public Officers, Sec. 881 to 884.

It will probably be sufficient to prevent such charges, if you call the judge's attention to the above cited authorities. If, however, any county judge should charge such fees wilfully, I believe he is guilty of official malfeasance, for wilful extortion under section 4550, of the Wis. Stats. of 1898, and I believe he could be prosecuted under said section.

Very truly yours,

L. M. STURDEVANT,

Attorney General.

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Village Ordinances—Public Health.—A village ordinance which prohibits persons from depositing putrid matter on streets and parks, etc., and provides a penalty for such act is valid.

October 1, 1906.

DR. C. A. HARPER,

Secretary and Executive Officer, State Board of Health,

Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of September 29th, in which you inquire whether an ordinance about to be passed by the village council of Hartford, will be a valid enactment when properly passed. The ordinance is as follows:

“No person or persons shall within the corporate limits of this village, first, deposit, place or caused to be placed on any street, alley or public ground, or on any ground not owned or occupied by him, her or them, or in Bark river any filth, ashes or any matter which creates or is liable to create a stench, or second, permit any filth or decaying matter to remain unburied on any premises owned or occupied by him, her or them, or between such premises and the center of the street.

“Any person or persons violating this ordinance shall upon conviction pay a fine of not less than two dollars, (\$2.00) nor more than twenty-five dollars (\$25.00) together with the costs of prosecution, and in default thereof of the payment of said fine, shall be committed and imprisoned in the county jail at Waukesha county for a term not exceeding thirty days, nor less than ten days.”

In answer to your inquiry I will say that under section 893, of the Stats. of 1898, it is provided, “That the village board shall have power by ordinance, resolution, law or vote, (under subdivision 20) to prevent persons from bringing, depositing or leaving within the village any putrid carcass or unwholesome substance; to require the owners or occupants of lands to remove dead animals, stagnant water or other unwholesome substance from their premises,” etc.

The penalty provided in the above ordinance is authorized by subdivision 27, of said section 893.

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It is my opinion that the village board is authorized to pass the above resolution by the said statutes as above cited, and that the same are legal if properly passed and published.

Very truly yours,

L. M. STURDEVANT,
Attorney General.

Eight Hour Law.—Valid.

November 23, 1906.

HONORABLE J. D. BECK,
Commissioner of Labor and Industrial Statistics,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your communication of the 21st inst., asking me to give you my opinion as to whether that part of section 1728, Wis. Stats. 1898, which relates to women working eight hours a day can be enforced.

By this I understand that you desire my opinion as to the validity of this statute on constitutional grounds.

The statute referred to, so far as it affects the employment of women, provides:

“In all manufactories, workshops or other places used for mechanical or manufacturing purposes, the time of labor . . . of women employed therein shall not exceed eight hours in one day; and any employer, . . . who shall *compel* any woman . . . to labor exceeding eight hours in any one day . . . shall be punished by fine not less than five, nor more than fifty, dollars for each such offense.”

If this statute be invalid, it is so because it interferes with the right of contract between the employer and the employed. The right to make a contract in relation to his business is part of the liberty of the individual, protected by the fourteenth amendment of the federal constitution and by the declaration of rights contained in section 1, article I, of our own constitution.

This statute, if it be valid, must be sustained as a reasonable exercise of what is termed the police power of the state, i. e., it must relate to the safety, health, morals or general welfare

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of the public. Both property and liberty are held on such reasonable conditions as may be imposed by the governing power of the state and, as to such reasonable regulations, the fourteenth amendment was not designed to interfere.

This statute, if it applied to all persons employed in manufactories or workshops used for mechanical or manufacturing purposes, would probably be void as an unwarrantable attempt to limit the right of contract.

In England similar statutes have been in force for many years. In 1802, Sir Robert Peel introduced in parliament, and procured the passage of a measure limiting the number of hours per day that an apprentice should be required by his master to labor. Some years afterward he introduced and secured the passage of an act to protect young persons employed in manufacturing establishments.

In 1842, to correct the evil arising from the employment of women and children in coal mines, an act of parliament was passed prohibiting altogether the labor of women and children in such mines.

These measures were bitterly opposed at the time and were considered by many persons as an unwarrantable interference with the rights of labor.

Laws regulating the employment of women and children have become very general throughout the United States. Just where the true line is to be drawn between legitimate protection by legislation, of the public health or welfare and the liberty of contract is a question very difficult to solve. One writer has said:

“The manner, occasion and degree in which the state may interfere with the industrial freedom of its citizens is one of the most debatable and difficult questions of social science.”

If we turn to the adjudicated cases, we become lost in a maze from which we cannot hope to extricate ourselves, for the courts do not agree where the line or limit is to be drawn, even on the same state of facts.

In the case of *Holden v. Hardy*, 169 U. S. 366, after an exhaustive review of the cases, it was held that a statute of the state of Utah was valid that provided that

“The period of employment of workingmen in all under-

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ground mines or workings shall be eight hours per day, except in cases of emergency where life or property is in imminent danger."

In discussing this statute the court, in speaking of various statutes that had been held valid regulating the business of mining, said:

"In some states laws have been enacted limiting the hours during which women and children shall be employed in factories; and while their constitutionality, at least as applied to women, has been doubted in some of the states, they have been generally upheld."

As to the statute under consideration in that case, the court said:

"The enactment does not profess to limit the hours of all workmen, but merely those who are employed in underground mines. . . . These employments, when too long pursued, the legislature has judged to be detrimental to the health of the employes, and, so long as there are reasonable grounds for believing that this is so, its decision on the subject cannot be reviewed by the federal courts."

This case was cited with approval in the cases of
 Consolidated Coal Co. v. Illinois, 185 U. S. 207; 46
 L. R. A. 872,
 Knexville Iron Co. v. Harbinson, 183 U. S. 21; 46
 L. R. A. 61,
 Atkin v. Kansas, 191 U. S. 207; 48 L. R. A. 156,
 Lochner v. New York, 198 U. S. 45.

Similar statutes have been sustained in
 State v. Cantwell (Mo.), 78 S. W. 569,
 In re Boyce (Nev.), 75 Pac. 1.

In Atkin v. Kansas, *supra*, the supreme court of the United States sustained a statute of Kansas that provided that eight hours shall constitute a day's work for all laborers, workmen, mechanics or other persons that may be employed in behalf of the state of Kansas or in behalf of any county, city, township or other municipality of said state. The court held that it was within the power of the state, as guardian and trustee of

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its people, to prescribe the conditions upon which it would permit public work to be done on behalf of itself or its municipalities.

Atkin v. Kansas, *supra*, p. 207.

In 1904, a statute of the state of New York came before the U. S. supreme court for consideration providing that

“No employe shall be required or permitted to work in a biscuit, bread or cake bakery or confectionery establishment more than sixty hours in any one week . . . nor more hours in any one week than will make an average of ten hours per day”

This statute was held valid by the highest court of New York (177 N. Y. 145).

The supreme court of the United States reversed the decision of the state court in an opinion written by Mr. Justice Peckham, Harlan, White, Day and Holmes dissenting. The majority opinion was to the effect that the legislature of the state of New York had no right to enact this statute under its police power, as, if considered as purely a labor law, with no question whatever as to health, it could not be sustained as involving either the safety, the morals or the welfare of the public; that bakers were not shown to be a class of men not equal in intelligence and capacity to men in other trades or to be incapable of asserting their rights, and that they needed no special protection from the state, founded on the idea that they stand in a position of disadvantage to their employers; that the act could not be upheld as a health measure—that the trade of a baker has never been commonly understood as an unhealthful trade—and so the court held that the extreme limit of the police power had been reached and passed.

The minority opinion held the statute valid as a health measure and that the legislature had a right to find that the business of a baker as conducted in that state was, on account of long hours and night work in over-heated rooms, injurious to the health of the citizen. Justice Harlan says:

“What the precise facts are, it may be difficult to say. It is enough for the determination of this case, and it is enough for this court to know, that the question is one about which there is room for debate and for an honest difference of opinion.”

Lochner v. New York, 198 U. S. 45, 72.

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If sec. 1728 can be sustained as a valid exercise of the police power, it appears to be reasonably certain that it must be done as a health measure or for the reason that women that are obliged to work for a livelihood in such places are at a disadvantage with their employers on account of their necessities or want of physical ability to cope with men in such employment.

Statutes similar to our own have been sustained. A statute of Massachusetts prohibiting the employment of women in any manufacturing establishment more than sixty hours per week was held by the supreme court of that state to violate no right preserved under the constitution to any individual citizen, and that such act could be maintained as a valid health or police regulation.

Com. v. Hamilton Manf. Co., 120 Mass. 383.

A statute of the state of Washington provides that

“No female shall be employed in any mechanical or mercantile establishment, laundry, hotel or restaurant in this state more than ten hours during any day.”

The court, in upholding this statute, said:

“It is a matter of universal knowledge with all reasonable people of the present age that continuous standing on the feet by women for a great many consecutive hours is deleterious to health. It must logically follow that that which would deleteriously affect any great number of women who are the mothers of succeeding generations, must necessarily affect the public welfare and morals.”

State v. Buchanan, 70 Pac. 52; 59 L. R. A. 342.

A case involving the validity of a statute of the state of Nebraska, which provides that

“No female shall be employed in any manufacturing, mechanical or mercantile establishment, hotel or restaurant in the state more than sixty hours during any one week”

came before the supreme court of that state and was held a valid statute.

The court said, as a reason for sustaining it under the police power, that

“Women in recent years have been partly emancipated from their common-law disabilities. They now have a

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limited right to contract. They may own property, real and personal, in their own right, and may engage in business on their own account. But they have no voice in the enactment of the laws by which they are governed, and can take no part in municipal affairs. They are unable, by reason of their physical limitations, to endure the same hours of exhaustive labor as may be endured by adult males. Certain kinds of work which may be performed by men without injury to their health would wreck the constitutions and destroy the health of women, and render them incapable of bearing their share of the burdens of the family and the home. The state must be accorded the right to guard and protect women, as a class, against such a condition; and the law in question, to that extent, conserves the public health and welfare. On the question of the right to contract, we may well declare a law unconstitutional which interferes with or abridges the right of adult males to contract with each other in any of the business affairs or vocations of life. The employer and the laborer are practically on an equal footing, but these observations do not apply to women and children. Of the many vocations in this country, comparatively few are open to women. Their field of remunerative labor is restricted. Competition for places therein is necessarily great. The desire for place, and in many instances the necessity of obtaining employment, would subject them to hardships and exactions which they would not otherwise endure. The employer who seeks to obtain the most hours of labor for the least wages has such an advantage over them that the wisdom of the law, for their protection, cannot well be questioned. No doubt, these considerations were the moving cause for the passage of the law in question. If the act is the result of a fair, reasonable exercise of police power, it should be upheld."

Wenham v. State (Neb.) 91 N. W. 421, 425.

The foregoing cases are the only ones I have been able to find sustaining statutes limiting the hours of labor of women, but there may be others.

In *Riethie v. People*, 155 Ill. 98, the supreme court of that state held such a statute invalid, after an exhaustive treatment of the subject.

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In re Morgan, 58 Pac. 1071; 47 L. R. A. is another decision to the same effect. So, at best, it must be said that, so far as such statutes are concerned, they lie close to the dividing line that separates the right of the individual to dispose of his own labor as he will and the power of the state to impose restrictions on that right for the benefit of society. Our statute is unique in one respect, in that it provides that no employer shall "*compel*" any woman to labor more than eight hours. In just what sense the legislature used this term is not clear. Was it used in the sense of enforcing compliance by irresistible force? If so, of course the statute is valid beyond question, as such force would be tortious and could of course be punished criminally. Such meaning would nullify the evident purpose of the statute.

Webster defines the word when used as a transitive verb, to mean, To drive or urge with force, or irresistibly; to constrain; to oblige; to necessitate, either by physical or moral force.

The same section contains the word "permit," used in reference to the labor of a child under fourteen years of age; it is evident, therefore, that the word "compel" as used was intended to exclude the idea that the statute would be violated by a voluntary service and leads to the belief that there must be some element of constraint on the part of the employer exerted to overcome the will of the employed. I have found no case where the word has been construed in a similar statute, but, as used here, it must mean that there must be some physical or moral constraint.

My own conclusion, from the best light I can get from adjudicated cases, is that the statute as it is written is a valid law; that, if the statute contained the word "permit," instead of "compel," it would probably be held invalid as to adult women, as it applies to all factories or workshops for mechanical or manufacturing purposes. All such factories and shops are not unhealthful or dangerous, and I do not believe that our court is prepared to hold such legislation necessary to secure the welfare of the women of this or coming generations. As the statute now stands, a woman may not be *compelled* to work more than eight hours in one day in a factory or workshop without a violation of the statute, but she may do so if she likes.

Yours respectfully,

L. M. STURDEVANT,

Attorney General.

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Bakery Inspector—Candy Manufactories.—Parts of chapter 230, laws of 1903, applies to candy factories.

December 28, 1906.

HONORABLE CHARLES J. KREMER,
State Bakery Inspector,
Milwaukee, Wisconsin.

DEAR SIR—Yours of December 20th was duly received. You submit the following questions to me relative to chapter 230, of the laws of 1903:

1st. "Does this act provide for the inspection of sugar confectionery establishments, candy making establishments, as they are commonly called?"

2nd. "If the entire law does not apply to them, does any part of said law apply, and if any part applies, what sections do apply?"

3rd. "Would I be within my lawful authority if I inspected such plants?"

4th. "Have I under the law authority to issue orders for any changes to be made to make such places sanitary?"

5th. "Would it be proper and legal for me to make complaint to the court, if such orders from me would be disregarded?"

In answer to your first and second questions I will say that part of the provisions of said chapter applies to candy making and confectionery establishments, while other parts do not. You will notice that section 1 provides that all buildings occupied for bakeries and confectionery establishments shall be well drained and all plumbing therein shall be constructed in accordance with well established sanitary principles of good workmanship, etc. This certainly would be broad enough to include all confectionery establishments and candy making factories. Throughout said chapter where the law speaks of rooms or buildings used for the manufacture of bread and other food products, I am of the opinion that rooms and buildings in which candy is manufactured would be included.

Confectionery, including candies, is certainly to be classed under the term "food." In vol. 3, of Words and Phrases, page 2856, the term "food" is defined as including all articles used for food or drink by man, whether simple, mixed or compound.

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You will notice that in parts of said chapter the law speaks of rooms used for the manufacture of bread and other flour and meal products. Wherever these terms are used it seems to me to exclude confectionery, including candy. By bearing these distinctions in mind in reading the law, I think you will have no trouble in understanding what part of the law applies to confectionery establishments and candy making factories.

In answer to your third and fourth questions I will say that section 6 of said chapter provides:

“It shall be the duty of the state bureau of labor and boards of health, both state and local, to see that the provisions of this act are enforced and the commissioner of labor shall appoint a proper and competent person to act as bakery inspector for two years, who shall perform his duties under the direction of the said commissioner.”

In section 5, it is made the duty of all occupants, owners and lessees of every premises used as a bakery or other establishment for the manufacture of food products, to carry out the provisions of this act and make all changes and additions necessary therefor. The law then speaks of the changes or additions made upon the order of an officer or employe of the bureau of labor, etc.

Under the various provisions of this chapter I am of the opinion that if the commissioner of labor shall order you to inspect confectionery establishments or candy factories you would be authorized to make such orders as to enforce the provisions of said chapter 230.

In answer to your 5th question I will say that in case any person violates any of the provisions of this law under section 7, he is guilty of a misdemeanor and of course you would have the right to make complaint to the court of such violation.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

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Local Boards of Health.—Have no authority to furnish anti-toxine gratuitously to indigent persons.

January 22, 1907.

DR. C. A. HARPER,

Secretary State Board of Health,
Madison, Wisconsin.

DEAR SIR—Yours of January 18th was duly received. You inquire whether local boards of health have authority in Wisconsin to furnish anti-toxine gratuitously to indigent persons, both for the treatment of those afflicted with diphtheria and for the prevention of the disease in persons exposed thereto.

You state that you desire this information for the reason that legislation along these lines is being considered.

In answer to your inquiry I will say that section 1416, Wis. Stats. 1898, provides as follows:

“When any person coming from abroad or residing in any town shall be infected or shall lately have been infected with the smallpox or other contagious disease dangerous to the public health, the proper board of health may immediately cause him to be removed to a separate house, if it can be done without danger to his health; and if such person cannot be removed without danger to his health, such board shall make provision for him in the house where he may be; and in such case they may cause the persons in the neighborhood to be removed and may take such other measures as they may deem necessary for the safety of the inhabitants; and in either case they shall provide for him nurses and necessaries which shall be a charge to the person so taken care of or against any other person who may be liable for his support.”

Our supreme court in the case of *Collier v. Scott*, 124 Wis. on page 405, said:

“Section 1416, Stats. 1898, provides that the charge shall be against the person so taken care of, or against any other person who may be liable for his support, and makes no exception. It is at least very doubtful whether the board of health has any power under the statutes of this state to charge a town with the expenses of medical services and medicine furnished to a person infected with small-box, es-

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pecially when such person is not a pauper, but well-to-do and amply able to pay for such services and medicine," citing cases.

The care and support of the poor in towns that are under the township system for the relief of the poor are made a duty of the town supervisors. The furnishing of the necessaries for the poor in counties that are under the county system for the relief of the poor is made a part of the duty of the poor commissioner. Under the provisions of our statute and the decision of our supreme court above quoted, it is very doubtful whether the board of health could furnish medicine or anti-toxine to indigent patients afflicted with diphtheria. See also *Kellogg v. the City of Stevens Point*, 37 Wis. 348.

It is my opinion that in order to settle this question definitely it will be necessary to have some additional legislation giving the local boards of health authority to furnish medicine such as anti-toxine and to make the town primarily liable for the same.

Very truly yours,

L. M. STURDEVANT,
Attorney General.

Creamery and Factory Inspector.—The dairy and food commissioner has no right to examine or inspect the books of any creamery or cheese factory without the owner's consent.

He has no right, neither is it his duty to prosecute the management of a creamery for not keeping correct account under sec. 149a, Stats. 1898.

January 24th, 1907.

THE HON. J. Q. EMERY,
Dairy and Food Commissioner,
Madison, Wisconsin.

DEAR SIR—Your favor of January 22nd is received. You submit two questions to me which may be stated as follows:

1. Under the powers conferred by law upon the dairy and food commissioner has he legal authority to examine and inspect the books of a creamery and cheese factory?

2. Has he legal authority, and is it his official duty, to bring prosecution against the management of a creamery that neglects

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to keep a correct account of the number of pounds of butter produced daily, as the law requires him to do under section 1494a, Wis. Stats. 1898?

In answer to your first inquiry I will say that, under section 1410a, Wis. Stats. 1898, it is made the duty of the commissioner to inspect, either personally or by his assistants, "any milk, butter, cheese, lard, syrup, coffee, tea or other article of food or drink or drug made or offered for sale within this state which he may suspect or have reason to believe to be impure, unhealthful, adulterated or counterfeit."

Under section 1410b, the commissioner, his agent or assistant, is given free access to any barn or stable where any cow is kept or milked, or to any factory, building, dairy or premises where any dairy product is manufactured, handled or stored. When the milk from such cow or such product is to be sold or shipped, either of them may enter any place or building in which there is reason to believe that any food, drink or drug is made, prepared, sold or offered for sale, and may open any package or receptacle of any kind containing, or which is supposed to contain, any article of food, drink or drug and examine or analyze the contents thereof. But I find no provision of our statute that authorizes him to inspect or open the books of any creamery or cheese factory. The right of any public officer to inspect the books of a private person or corporation cannot be claimed, unless it is specifically given by the statute. Stockholders in corporations are given the right to inspect and examine the books of the corporation, and section 1494a opens the books of account to the inspection of any person furnishing milk to the same.

Had it been the intention of the law-makers to give this right to the dairy and food commissioner it would have been an easy matter to so provide. The law guards jealously the rights of a private person or corporation to his private accounts, and it is my opinion that the books of the dairies and cheese factories can not be opened and examined by the commissioner, except in a law suit, where, under the rules of evidence, they may be demanded and introduced as evidence, the same as those of any other corporation or individual.

In answer to your second question, I will say that section 1494a provides:

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Any butter or cheese manufacturer . . . who shall refuse or neglect to keep or cause to be kept a correct account (which shall be open to the inspection of any person furnishing milk to him) of the amount of milk daily received, or of the number of pounds of butter, and the number and aggregate weight of cheese made by him each day, or of the number of cheese cut or otherwise disposed of and the weight of each, shall for each and every offense forfeit not less than twenty-five nor more than one hundred dollars, one-half of which shall be paid to the person upon whom any such fraud has been committed and who first made complaint thereof; the remainder shall be paid to the school fund."

It seems to me that the intention of this statute is that the person who is directly affected or injured by the neglect of the butter or cheese manufacturer to keep the correct account is the proper person under this statute to bring the prosecution. Under section 1410*a*, it is made the duty of the district attorney to aid the commissioner in securing the execution of the law and to prosecute cases arising under the provisions of the statute relating to the adulteration of food, drinks and drugs and their sale, and the commissioner may appoint special counsel to prosecute cases under the provisions of the statutes imposing a penalty for adulterating dairy products or practicing deception in the manufacture and sale thereof.

The cases in which the district attorney and special counsel may aid in prosecuting are evidently not such as are specified, it seems to me, in said section 1494*a*.

It may be added in this connection that, under section 3297, Wis. Stats. 1898, the person against whom the fraud has been committed, or who first made complaint of it, is a proper party to join with the state in collecting the forfeiture in such cases, where part of the forfeiture is to be paid to the person injured and part to the state, and such person joining with the state may be compelled to give security for costs, as in ordinary civil actions.

It may be well to notice that all fines collected in prosecutions begun or caused to be begun by the dairy and food commissioner or either of his assistants shall be paid into the state treasury under the provisions of said section 1410*a*.

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I am of the opinion that it is evident that it is not the duty of the commissioner to bring these prosecutions. It is plainly the intention of the law to have these prosecutions brought by those who are directly affected or injured by the action of the butter and cheese manufacturers.

Very truly yours,

F. L. GILBERT,
Attorney General.

Bakeries.—A bakery cannot be established with floor more than five feet below the level of the street sidewalk or adjacent grounds.

MR. C. J. KREMER,
State Bakery Inspector,
Milwaukee, Wis.

February 7, 1907.

DEAR SIR—Permit me to acknowledge receipt of yours of the 2nd inst.

You state that in a bakery in Milwaukee established on sloping ground, the floor is eleven feet below the sidewalk in front and on a level with the ground in the rear. You inquire whether said bakery is violating sec. 3, chap. 230, laws of 1903.

You state that the bakery was established in 1906, and that the street had been elevated to secure an approach to a draw-bridge but you do not say how high the elevation is above the level of the floor in the bakery, but I presume the street is on the same level with the sidewalk, or eleven feet high. You have drawn a map showing the room and a storage room back of the bakery which fronts upon an alley.

In answer to your inquiry I will say that sec. 3, of chap. 230, laws of 1903, provides as follows:

“After the passage of this act no new bakery shall be established in a room the floor of which is more than five feet below the level of the street, sidewalk or adjacent ground, and no bake shop shall be reopened in such a room where the same has not been used for a period of over six months.”

This bakery of which you speak being eleven feet below the level of the sidewalk and the street is certainly violating the letter of this statute.

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You do not state how far the basement extends below the level of the adjacent ground.

You do not state whether you consider said bakery in an unsanitary condition.

The sidewalk being in an unusual elevated condition owing to the fact that they approach a drawbridge it is somewhat difficult to decide whether the spirit of the law is violated, but if you consider said bakery unsanitary you certainly have the right to cause its removal because there is clearly a violation of the above quoted statute.

Very truly yours,

F. L. GILBERT,
Attorney General.

Contagious Disease.—Care of persons affected with contagious disease may be charged to town where he resides.

February 16, 1907.

MR. CHARLES A. KADING,
District Attorney,
Watertown, Wis.

DEAR SIR—YOUR letter of the 15th inst. has been received.

You state that a resident of Jefferson county moved to Beaver Dam and was taken sick with small-pox shortly after his arrival. That the authorities of the city of Beaver Dam gave him medical attendance such as he needed and served the required notice on the county clerk of Dodge county. You ask if the expenses incurred by the Beaver Dam authorities are a charge against Jefferson county or if they should first be presented to Dodge county, paid by that county and then recovered of Jefferson county.

In reply I will call your attention to sec. 1416, Wis. Stats. 1898, which provides that

“When any person coming from abroad, or residing in any town shall be infected or shall lately have been infected with the small-pox or other contagious disease dangerous to the public health the proper board of health may immediately cause him to be removed to a separate house . . . and they shall provide for him nurses and neces-

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saries which shall be a charge to the person so taken care of or against any other person who may be liable for his support."

I am of the opinion that the word "person" as here used includes town, city or other municipality which might be charged with such support and that the charge for such care and support should be recovered in the same manner as for the care of indigent persons in other cases.

Chap. 222, laws of 1905, provides the method of procedure.

I will call your attention to the case of *Collier v. Town of Scott*, 102 N. W. Rep. 902.

Very truly yours,

F. L. GILBERT,
Attorney General.

Notice—Contagious Diseases.—The notice required by sec. 1412a, W. S. 1898, should be in writing.

February 17, 1907.

C. A. HARPER, M. D.,
Secretary State Board of Health,
Madison, Wis.

DEAR SIR—Supplementing a letter from this department of recent date, and upon the matter being called to my attention, I am constrained to hold that the notice of contagious diseases referred to in sec. 1412a W. S. 1898, should be in writing and that an oral notice is not such as is contemplated by said section.

The section provides in substance that physicians must give notice to the board of health of the town, city or village in regard to contagious diseases and a forfeiture is incurred by their failure to do so; that such notice may be sent by mail or in certain cases given to, or left at the residence of any member of the board of health. It can thus readily be seen that if an oral notice is depended upon it might be very difficult in some instances to prove the failure to give the same and the records of the proper officials of the town, city or village would be incomplete. From the wording of the statute it seems to me that such notice was intended to be a public

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record and a link in the chain of evidence in any action under said section. The statutes are strictly construed against oral notice unless the same are expressly provided for.

Yours truly,

F. L. GILBERT,
Attorney General.

Laws Regulating Hours of Child Labor.—Must apply equally to all children in the same class.

March 20, 1907.

MR. J. D. BECK,

Commissioner, Labor and Industrial Statistics,
Madison, Wis.

DEAR SIR—I am in receipt of your favor of this date in which you ask the following questions:

“Will a law giving this department authority to say what child between the ages of fourteen and sixteen years of age shall work in a factory and what child shall not, be constitutional?”

“Would a law giving this department authority to say that one child between the above ages may work ten hours per day and another only eight hours per day, be constitutional?”

In reply to the same will say that it is my opinion that such a law would not be constitutional inasmuch as it would vest your department with judicial power and for the further reason that to whatever class a law may apply it must apply equally to each member thereof.

Johnson v. City of Milwaukee, 88 Wis. 383;

Risch v. Trustees, 121 Wis. 44.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Local Health Officers.—May be fined for disregarding orders of state board of health.

March 30, 1907.

HONORABLE C. A. HARPER,
Secretary State Board of Health,
Madison, Wis.

DEAR SIR—I have the honor to respond to your favor asking what penalty, if any, is incurred by local boards of health for failure to enforce the rules and regulations of the state board of health for the stamping out of smallpox, diphtheria, scarlet fever and typhoid fever epidemics and the quarantining of infected localities, etc.

In reply I will say that all health officers, local boards of health, sheriffs, constables, policemen, marshals and other officers and employes of any city, village or town in this state are, by section 1408, Wis. Stats. 1898, required to respect and enforce the rules and regulations of your board and, in case of their failure to do so, are liable to the maximum fine of \$500 or to imprisonment in the county jail for not more than six months, or to both such fine and imprisonment; and, in case the city, county, town or village officers, local boards of health, etc., do not co-operate with your board in carrying out the rules and regulations prescribed, your board may execute such rules and regulations by agents of your own appointing, in which event the expense incurred in so doing must be paid by the county, city, town or village the officers of which have failed to so co-operate and in behalf of which expenses have in consequence been incurred.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

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Board of Health.—Local clerk of, who is also town clerk, cannot receive compensation as such. Health officers need not be residents of the town.

June 5, 1907.

DR. C. A. HARPER,

Secretary of State Board of Health,
Madison, Wisconsin.

DEAR SIR—About a month ago you submitted to this department two communications received by you and requested me to give you an official opinion as to the questions therein raised. The matter was delayed because I was waiting for a decision of the supreme court in a case which I thought would affect the question raised in one of these communications.

D. P. Riley, town clerk of Sanborn, says that he is elected town clerk of his town and also clerk of the board of health and he inquires whether he is entitled to compensation in the latter position. In answer to his inquiry I will say that the board of health is authorized by sec. 1411, of the Stats. of 1898, to appoint as many persons to aid them in the execution of their powers and duties as they think proper and to regulate the fees and charges of every person so employed by them and to fix the salary of the health officer. The same section authorizes them to elect a clerk and a health officer but I find no provision in said section, nor in any other statute, which fixes any compensation for the clerk of the board of health. There being no compensation fixed by statute for this officer he takes his office *cum onere* and should perform the duties thereof without compensation.

Dr. P. M. Bakke of Grantsburg, Wisconsin, says that he is the health officer of the village of Grantsburg and that he has been elected as health officer of the two adjoining townships where they have no physician and he inquires whether he could legally hold the office of health officer in the two adjoining townships.

In answer to this inquiry I will say that sec. 808, of the Stats. of 1898, provides that

“No person except an elector of the town shall hold any town office, and no person shall hold the office of treasurer and assessor at the same time.”

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The same section provides for the election at the annual town meeting of "three supervisors, assessor, justice of the peace, constables and a librarian." The question is, is a health officer a town officer in contemplation of this statute? In the case of *Kempster v. City of Milwaukee*, 108 Wis. 422, our supreme court held that the commissioner of health of the city of Milwaukee was not a local officer. The court said:

"In carrying out the laws for the preservation of the public health, the city is performing a duty which it owes to the whole public, as distinguished from a mere corporate duty. It is a duty which it is bound to see performed in pursuance of law as one of the governmental agencies but not a duty from which it derives special benefits or practical advantage in its corporate or private capacity. It is like the administration of the fire and police departments."

I believe the legislature in speaking of town officers in that section only intended such as are enumerated in said sec. 808. In this connection I would call your attention to the case of *State ex rel. Williams v. Samuelson*, 111 N. W. 712, which was recently decided by our supreme court, in which it was held that under the law providing for the appointment of officers whose duties pertain to counties, a county supervisor of assessment is not a county officer within the meaning of art. 6, sec. IV of the constitution, which declares that,

"Sheriffs, coroners, registers of deeds, district attorneys, and all other county officers except judicial officers, shall be chosen by the electors of the respective counties once in every two years."

See also *Lawrence v. McAlpin*, 109 Mass. 311, *Hayes v. Oshkosh*, 33 Wis. 312.

I am therefore of the opinion that Dr. Bakke can legally qualify as health officer of the two adjoining towns although he lives in the village of Grantsburg.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Quarantine.—What constitutes a house quarantine. Board of health.

June 18, 1907.

DR. C. A. HARPER,
Secretary State Board of Health,
 Madison, Wis.

DEAR SIR—I am in receipt of yours of the 15th, in which you say:

“The question has arisen whether a wood shed which is nailed to a house is a part of the house or not, and is of material importance in a case which is confronting the health board at Edgerton. This wood shed is not only nailed to the house firmly, but is painted the same color as the house and repainted when the house is painted.”

Replying I will say that whether or not a wood shed is a part of a dwelling house may, and probably would, be a question of fact, to be determined by jury from all the evidence that might be produced on a trial involving that question.

However, I will say that, if the wood shed is closely connected to the house, as you state, and has a door leading directly into it from the dwelling and is used by members of the family in passing in and out therefrom from the main part of the house daily, as occasion may require, I would have no hesitation in pronouncing it a part of the building; in fact, I have not much hesitation in saying so in any event, if it is joined to the house and the occupants pass in and out of it daily to procure fuel, and think that any court would so consider it.

In respect to the application of the quarantine laws, I would think that any part of a house liable to become infected in the least degree, whether it be the woodhouse, the cellar or the garret, or an outer hall, would and should be deemed a part of the house.

Trusting that this answers your inquiry, I am

Very truly yours,

F. L. GILBERT,
Attorney General.

Dairy and Food.—Adulteration of Food.—Process of sulphuring oats as herein described is in violation of our pure food law when the oats are intended for human food. Malt is an

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article of food under our law and must not be adulterated. The dairy and food commission is to enforce the laws against its adulteration.

July 3d, 1907.

HONORABLE J. Q. EMERY,
Dairy and Food Commissioner,
Madison, Wisconsin.

DEAR SIR—Yours of May 31st was duly received and has had careful attention. You submit for my official opinion the following:

1. "Complaint is made that in a certain city of Wisconsin the process known as sulphuring of oats is being carried on. In other instances the sulphuring of malt is said to be practiced. The question I wish determined is whether either of these cases is a violation of the dairy and food laws of this state, which it is made the duty of the dairy and food commissioner to enforce. Is he authorized to enter the places where these processes are being carried on and procure samples of the oats or the malt suspected of being thus sulphured?"

2. "In case the proprietor or manager of an establishment that is suspected of sulphuring grain or malt as herein indicated should refuse me or one of my assistants or one of my inspectors admission to his establishment or refuse me or either of them a sample of such grain or of such malt, is said manager liable to the penalty prescribed by chapter 78, laws of 1907?"

You have described in detail the process of sulphuring the oats and you have called my attention to the various provisions of the statute relating to this subject.

Under section 1410*a*, Wis. Stats. 1898, as amended by chapter 193, of the laws of 1905, it is made the duty of the dairy and food commissioner to enforce the laws regarding the production, manufacture and sale of dairy products, the adulteration of any article of food or drink or condiment or any drug.

Under section 1410*b*, the commissioner, his agent or assistant, or either of them, may enter any place or building in which there is reason to believe that any food, drink or drug is made, prepared, sold or offered for sale, and may open any

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package or receptacle of any kind containing, or which is supposed to contain, any article of food, drink or drug, and examine or analyze the contents thereof.

You have called my attention to the definition of the term "food" as given in section 4600, Wis. Stats. 1898, as amended by chapter 207, laws of 1905. The provision is as follows:

"The term 'food' as used herein shall include all articles used for food or drink or condiment by man, whether simple, mixed or compound."

In regard to the sulphuring of oats, I am of the opinion that, if the oats are to be used for human food, the sulphuring of the same is a clear violation of our statutes above referred to, also of chapter 33, laws of 1905, and section 4606, Wis. Stats. 1898; and that it is your duty to enforce the laws regarding the same.

In regard to the sulphuring of malt, I will say that it must be borne in mind that malt is an article that enters into the composition of a drink or food for man, although it is not used as food by itself. The question arises whether our statute is broad enough to include an article that enters into the composition of food, although, by itself, it is not used as a food for man.

I have examined the authorities on this subject somewhat, and I find no decision by our supreme court upon this subject. In the case of *Jones v. James*, 17 Cox's Criminal Law Cases, a decision of the Queen's Bench Division, the court held that baking powder was not an article of food within the English statute, which defined food as "every article used for food or drink by man other than drugs or water." The court said that, if the injurious and the harmless ingredients were so inseparably mixed and in such quantities as that the mixture as a whole formed an injurious compound which nobody would dream of using as food, for instance, the Excelsior baking powder in question, it could not be considered an article of food; but, in the same case, we quote the following from the opinion:

"We do not, however, in anything we have said, intend to convey it as our opinion that nothing can be deemed to be an article of food unless it be made up into an eatable or drinkable form and fit for immediate use, for we have no doubt that the substantial and requisite materials for making, and which are to form part of, the unadulterated arti-

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cle when made—e. g., flour, butter, salt, mustard, pepper, etc.—are articles of food, for, although no one would ordinarily dream of eating these things alone, yet they are articles intended to form substantial components of articles of food, or to be eaten as adjuncts thereto. Such, therefore, is not the character of baking powder.”

The same decision and practically the same reasoning was given in the case of *Warren v. Phillips* *Law Times*, p. 246. I have been unable to find any decisions conflicting with the reasoning in these cases or that would lead me to believe that such articles as flour and malt and oats, when intended to form a part of an article to be used as a food for man, would not be considered a food under our statute.

Malt is defined as “barley or other grain in which the starch has been changed to saccharine matter by forced germination and the sprouting checked by drying in a kiln.”

Webster’s Dictionary.

I am clearly of the opinion that malt, being a substantial and requisite material used in and forming a part of a drink, comes clearly within the provisions of our food laws.

Flour, which no one would ordinarily dream of eating alone, any more than malt, is considered in the above quoted opinion as an article of food. So malt, which is intended to be used in a drink for man, is an article used for food within the intention of our statute and, under the provisions of our statute above cited, the dairy and food commissioner is authorized to enter the places where the processes are being carried on, procure samples of the malt suspected of being thus sulphured, and also of the oats in question, if intended for food.

In answer to your second question, I will say that, if the managers of an establishment suspected of sulphuring grain or malt as herein indicated should refuse the dairy and food commissioner or any of his assistants or any of his inspectors admission to the establishment or to give a sample of such grain or malt, they would be liable, under chapter 78, of the laws of 1907, which provides:

“Any person who shall obstruct the dairy and food commissioner of this state or either of his assistants, chemists or inspectors in the performance of their duty by refusing him entrance to any place he is authorized to enter or by

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refusing to deliver to him a sample of any article of food, drink or drug made, sold, offered or exposed for sale by the person to whom request therefor is made, if the value thereof is tendered, shall be . . . guilty of a misdemeanor and upon conviction thereof 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 sixty days."

Very truly yours,

F. L. GILBERT,
Attorney General.

Parochial School Houses, Disinfection of.—Parochial school houses are public buildings in the sense in which that term is used in sec. 1408—which gives the state board of health certain powers over such buildings.

July 15, 1907.

DR. C. A. HARPER,

Secretary of the State Board of Health, etc.,
Madison, Wisconsin.

DEAR SIR—You have called my attention to the following provisions of section 1408, of the Wisconsin Statutes of 1898:

"The board may also, from time to time, make, alter, modify or revoke rules and regulations for guarding against the introduction of any such disease into the state, for the control and suppression thereof within it, for the quarantine and disinfection of persons, localities and things infected or suspected of being infected by such disease, for the transportation of dead bodies, for the speedy and private interment of the bodies of persons who have died from dangerous contagious disease, for the proper observance of the provisions of sections 4608a and 4608b, for the proper sanitary care of jails, asylums, school-houses, hotels and all other public buildings and the premises connected therewith, and, in emergency, may provide those sick with any such disease with necessary medical aid and with temporary hospitals for their accommodation and also for their nurses and attendants,"

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and you inquire whether such provision, where it says, "for the proper sanitary care of jails, asylums, school-houses, hotels and all other public buildings," includes parochial schools in this state.

In answer to your inquiry, I will say that the buildings enumerated are not public buildings in the sense that they are owned or controlled and held by the public authority for public use, as is sometimes the construction placed upon the term "public building." You will notice that hotels are enumerated among the public buildings, but they are not generally owned, controlled and held by the public authorities. The buildings enumerated are public in the sense that they are used by the public and are frequented by the public. A parochial school is used for the purpose of public instruction and it is my opinion that it is a public building in the sense in which the term is used in the above quoted statute, and that, therefore, parochial schools are included in the provisions of this law.

Very truly yours,

F. L. GILBERT,
Attorney General.

Board of Health.—State supt. of public property should provide furniture and necessary supplies for—under secs. 288-293, Statutes 1898.

July 29th, 1907.

DR. C. A. HARPER,
Secretary State Board of Health,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of the 22nd, calling my attention to the provisions of section 1022-5, chapter 469, of the laws of 1907, which provides:

"Suitable apartments shall be provided in the capitol by the superintendent of public property for the state board of health and vital statistics, which shall be properly equipped with fire proof vaults for the safe preservation of all the official records."

You inquire whether, when such apartments are provided, they are not "supposed to be furnished with sufficient furni-

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ture, and furniture of such character as is found necessary in successfully carrying on the work of the office.”

In reply, I will say that, in my opinion, when apartments are provided for the state board of health at the capitol, the superintendent of public property is authorized to furnish the necessary furniture, under the provisions of sections 288 and 293, of the Statutes of 1898.

Yours truly,

F. L. GILBERT,
Attorney General.

Bakeries.—Commissioner of labor is judge as to whether or not a bakery complies with the law regardless of acquittal in police court.

September 11th, 1907.

HONORABLE J. D. BECK,

Commissioner of Labor,
Madison, Wisconsin.

DEAR SIR—You state in your letter of the 22nd ult. that a bakery in the city of Milwaukee was, in October, 1906, six feet below the level of the street and sidewalk, that the proprietor was ordered to alter his bakery to conform to chapter 230, laws of 1903; that he thereupon dug a trench upon two sides of his bake room to within five feet of the floor of the bake room; that he was arrested and convicted of violation of the laws regulating bakeries; that a new trial was ordered and that, upon the second trial, he was acquitted. You say that he has now applied for a license and you ask for my advice relating to it.

In reply, I will say that chapter 486, of the laws of 1907, provides for the sanitary regulation of bakeries. If the bakery in question complies with this section, I think that you are bound to issue a license. However, you are made the judge as to whether or not the bakery does comply with this chapter. I do not think that you are bound by the verdict of the jury in the case mentioned.

Yours very truly,

F. L. GILBERT,
Attorney General.

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Dairy and Food Commissioner.—Law does not give commissioner all the powers of a police officer—punishment is provided for obstructing work of commissioner.

September 11th, 1907.

HONORABLE J. Q. EMERY,
Dairy and Food Commissioner,
Madison, Wisconsin.

DEAR SIR—YOUR letter of August 15th has had careful consideration. In answer to your question I will say that section 1410*b*, of the Wisconsin Statutes of 1898, authorizes you and your assistant to have free access to any barn or stable where any cow is kept or milked, or to any factory or dairy where any dairy product is manufactured, sold or shipped. It authorizes you and your assistants to enter any building in which there is reason to believe that any food, drug or drink is made or offered for sale and to open any package or receptacle containing any article of food, for the purpose of examination.

I think that this section of the statutes does not give you the authority of a police officer: that is, it does not authorize you to break down doors or to overcome resistance if any be offered. Without the authority of this section you would be a trespasser. This section makes it legal for you to do the things therein set forth. I am also of the opinion that this statute does not authorize you to seize goods which have been delivered to a common carrier and are in transit.

Provision is made by section 4707*h*, laws of 1907, for the punishment of those who obstruct the work of the dairy and food commissioner.

Yours very truly,

F. L. GILBERT,
Attorney General.

Dead Bodies—Removal Permit.—Board of health to consider questions relating to public health only, in granting right of removal of body.

DR. C. A. HARPER, Sept. 20, 1907.

Secretary State Board of Health,
Madison, Wisconsin.

DEAR SIR—YOUR letter of the 18th inst. has been received. You say that a man has asked you for a permit to remove the

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body of his deceased daughter from a village cemetery; that she was buried eleven years ago and has a husband and daughter living; that the husband has not been heard of for five years. You ask if you may issue a removal permit and whether or not you would be sustained in your action without first receiving the permission of the deceased's husband.

In giving a permit to remove a body from a cemetery under sec. 4608*b*, of the Wis. Stats. of 1898, you are to consider the questions relating to the public health and safety only. I know of no law which obliges you to inquire into and determine the respective rights of parties having or claiming to have interests in the body or the place where the same may be interred.

The consent and permit provided for by the aforesaid statute do not, I take it, give the person receiving the same an absolute right of removal. Any removal made pursuant thereto would, in my opinion, be subject to the rights and interests of others in and to the body and the cemetery lot.

Very truly yours,

F. L. GILBERT,
Attorney General.

Cheese, brands of; registering same.—1. Chapter 104, laws of 1907, amending chapter 377, laws of 1901, requires the payment of a license fee of \$25.00 per annum. This authorizes the registering of any number of brands of cheese.

2. The law requiring the registration to be made in December is directory only and such registration may be made any time after such month.

November 19th, 1907.

PROFESSOR H. L. RUSSELL,

*Dean and Director College of Agriculture,
University of Wisconsin.*

DEAR SIR—Yours of November 15th is received. You ask me to give you an official opinion on the following points regarding the state feeding stuff law as amended by the last legislature (chapter 104, laws of 1907):

1. "Does the law provide for a manufacturer's license and give him the privilege of registering any number of

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brands he chooses on payment of a license fee of \$25.00 per annum, or does it provide for a brand license, requiring a license fee of \$25.00 for 'each and every feeding stuff bearing a distinguishing name or trademark?'

2. "If, in your opinion, the law provides for a manufacturer's license, can he add to the list of registered brands filed during the month of December, any number of brands at any other time he chooses, without additional payment of \$25.00 each time such brands are registered for license?"

In answer to your first inquiry, I will say that, under section 3, of said act, it is provided as follows:

(Chapter 377, laws of 1901.) "Before any manufacturer, company or person shall sell, offer or expose for sale in this state any concentrated commercial feeding stuffs, he or they shall for each and every feeding stuff bearing a distinguishing name or trademark, file annually during the month of December with the director of the Wisconsin agricultural experiment station a certified copy of the statement specified in the preceding section, said certified copy to be accompanied, when the director shall so request, by a sealed glass jar or bottle containing at least one pound of the feeding stuff to be sold or offered for sale, and the company or person furnishing said sample shall also submit a satisfactory affidavit that said sample corresponds within reasonable limits to the feeding stuff which it represents, in the percentage of protein and fat which it contains."

Section 4, of said chapter 377, provides:

"Each manufacturer, importer, agent or seller of any concentrated commercial feeding stuffs shall pay annually to the director of the Wisconsin agricultural experiment station, a license fee of twenty-five dollars."

You will notice that, by the provisions of section 3, a statement is to be filed "for each and every feeding stuff bearing a distinguishing name or trademark," a sample to accompany the same if requested. But, under section 4, a license fee of twenty-five dollars is to be paid, not "for each and every feeding stuff bearing a distinguishing name or trademark," but by "each manufacturer, importer, agent or seller of any concentrated commercial feeding stuffs."

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It is very evident to my mind that only one fee is required for each manufacturer's license, and not a fee of twenty-five dollars for each brand manufactured. I believe that the wording of the statute does not admit of another construction. Had the legislators intended that a license fee should be paid for each brand, it would have been an easy matter to so provide; but they have specifically provided that a license fee of twenty-five dollars shall be paid by every manufacturer who is dealing in concentrated commercial feeding stuffs. I have examined the statute in all its details and I find no provision in it that would indicate that a different construction was contemplated by the legislature.

In answer to your second question I will say that the provision in section 3, that the statement be filed annually, during the month of December, is, in my opinion, simply directory, and that, if a manufacturer has not filed the statement during the month of December, he may file it at any time thereafter. You will notice that section 4 has the following provision:

“Whenever a manufacturer, importer, agent or seller of concentrated commercial feeding stuffs desires at any time to sell such material and has not paid the license fee therefor in the preceding month of December, as required by this section, he shall pay the license fee prescribed herein before making any such sale.”

But, under the provisions of this law, no manufacturer is permitted to sell any concentrated commercial feeding stuffs until, in addition to paying the license, he has filed the statement required under section 3. He would not be entitled to sell the product by paying the license fee during any other time in the year, if he were not also permitted to file the said statement. Our supreme court has decided that a statute requiring the supervisors of a town and the common council of a city to select and return before the first day of May the names of persons qualified to serve as jurors, etc., is directory. If selected and returned afterwards, there was no ground of challenge.

Burlingame v. Burlingame, 18 Wis. 285.

The statute requiring the trial judge to make and file his findings within twenty days is directory.

Body v. Jewsen, 33 Wis. 402,

Klätt v. Mallon, 61 Wis. 542.

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Other instances might be cited, but it is not necessary.

I am therefore of the opinion that, if the manufacturer has not filed his statement in the month of December, he may file it at any other time thereafter and that he can add to the list of registered brands filed during the month of December, any number of brands at any time that he may desire to add such brands to his business, without paying an additional fee of twenty-five dollars.

The conclusions I have reached according to your suggestion will make it unnecessary for me to answer the other questions submitted to me by your department on the 5th instant.

Very truly yours,

F. L. GILBERT,
Attorney General.

Bakeries.—A bakery established five feet below level of sidewalk in violation of sec. 3, chapter 230, laws of 1900, is also in violation of sec. 1636-63 of chapter 486, laws of 1907, as the provisions of the former continue in force.

November 20, 1907.

MR. C. J. KREMER,
State Bakery Inspector,
985 Second Avenue,
Milwaukee, Wisconsin.

DEAR SIR—Yours of November 19th is received. You state that Mr. J. Ohlenforst of your city established a bakery on the 19th day of October, 1906, the floor of which was and is now more than five feet below the level of the street and sidewalk, in violation of section 3, chapter 230, laws of 1903. You say that he applied for a license to operate this bakery, but that you refused him a license, because his bakery was established in violation of said law. You state that he claims that this said statute was repealed by chapter 486, laws of 1907, by implication, and that section 1636-63 expressly cites a new date from which violations of law, including the establishment of bakeries more than five feet below street level, must be figured. You say that you have held that no repeal was effected by said last enacted law, but that it was widened in its scope and that the new date must be considered only in connection with the ad-

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ditional points mentioned and in no wise alters the question as to how far below sidewalk grade a bakery may be established, in other words, that it only reaffirms the law of 1903 as to this point.

You ask me to advise you from which date an offense against the law must be computed and whether chapter 486, laws of 1907, legalizes a bakery established in violation of section 3, chapter 230, laws of 1903, such as Mr. Ohlenforst's.

In answer to your inquiry I will say that your construction of the law is, in my opinion, correct. Our court has held that, where a section of the statute is reenacted with certain additions, the provisions so reenacted continue in force without interruption.

Baynes v. Janesville, 100 Wis. 369.

Fullerton v. Spring, 3 Wis. 667.

Laude v. C. & N. W. R. Co., 33 Wis. 640.

Gilkey v. Cook, 60 Wis. 133.

Hurley v. Town of Texas, 20 Wis. 630.

Even where the statute is expressly repealed and is reenacted in the same words by an act that takes effect at the same time as the repealing act, it is a continuing and uninterrupted operation. Judgment may be rendered upon a conviction under it, though the offense was committed and the prosecution commenced before the repeal.

State v. Gumber, 37 Wis. 298.

Under such interpretation of our court the provision in said section 1636-63, which provides: "After the passage of this act no bakery . . . shall be established or operated in a room the floor of which is more than five feet below the level of the street, sidewalk or adjacent ground," etc., must be considered as continuing in force from the time it was originally passed in section 3, chapter 230, laws of 1903. It will not legalize the bakery of Mr. Ohlenforst under the statement of facts in your letter.

Very truly yours,

F. L. GILBERT,

Attorney General.

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Veterinary Registration.—Conflict of laws.

MR. A. C. BACKUS,

Assistant District Attorney,

Milwaukee, Wisconsin.

Dec. 3, 1907.

DEAR SIR—I am in receipt of your favor of the 30th ult., enclosing the affidavit of registration of Dr. John Martin Haig, V. S., and in which you state in substance that Mr. Haig filed his application with the state board of veterinarian examiners for his license and was refused on the ground that he had not practiced veterinary medicine and surgery in this state five years prior to April 28, 1887; that Mr. Haig has been threatened with criminal prosecution because he is now practicing without a license and that there are other veterinary surgeons similarly situated; that the law seems ambiguous on this particular point and that if you are called upon to prosecute such cases in Milwaukee county you are afraid that the court will construe the law to be that where a man had practiced surgery for five years continuously preceeding the filing of his affidavit, such as you enclose, he is entitled to registration and therefore entitled to his license.

In reply to the same will say that subdivision 2 and subdivision 3, of chapter 347, of the laws of 1887, are in conflict and confusion. Subdivision 2 of said law expressly provides that in the absence of a diploma the person seeking a license must have practiced veterinary medicine and surgery in this state for a period of not less than five years continuously prior to the *passage of the law*, while subdivision 3, of said law, provides that in the absence of a diploma the person shall be entitled to register upon showing that he has practiced veterinary medicine and surgery continuously for *five years preceeding such application* (which means application for registration).

No change was ever made by the legislature or revisors harmonizing these two sub-sections until the revision of 1898, when the revisors caused subdivision 3 to be so changed as to read in harmony with subdivision 2. Before this revision, however, and apparently relying upon the provisions of subdivision 3, without reference to subdivision 2, Dr. Haig on July 21, 1897, filed his affidavit that he had been engaged in the practice of veterinary medicine and surgery in the state of Wisconsin continuously for more than five years last past, which brought him within the provisions of subdivision 3 of said law.

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He, therefore, in good faith and in strict compliance with said subdivision 3, was registered as a veterinary surgeon. He apparently acted honestly and with an evident desire to obey said subdivision 3 to the letter and did not attempt to set the law at defiance or act contumaciously in the matter. Under these circumstances, from my four years' experience as district attorney in the prosecution of criminal cases and from my general knowledge of law and study of criminal matters as handled and disposed of by juries, I am satisfied that upon a proper presentation of these facts by his attorney to the jury in a criminal prosecution directed against him, the jury would acquit him from any wilful or malicious violation of law. It is unfortunate that the legislature of 1887 allowed such a conflict to creep into the provisions of that law and took no steps to correct the same in any manner, letting it stand in such an inconsistent condition until eleven years later when the revisors discovered and rectified the conflict and inconsistency. Dr. Haig, as a layman, could not very well harmonize the inconsistency existing in 1897, even if it were called to his attention and any lawyer to whose attention it was called might well say that subdivision 3 controlled over the provisions of subdivision 2 for the reason that it was a later expression in the same chapter as to the intention of the legislature under the well known rule of construction.

I fully appreciate your hesitancy in instituting criminal actions based on the above or similar statement of facts, as in my opinion, very few, if any, of such actions will result favorably to the state. I also appreciate the fact that the state board of veterinary examiners is trying to do its full duty in the matter and that it is no fault of the examiners that such confusion exists and that they are confronted with such puzzling conditions in consequence thereof. If the said board, in its sound judgment, cannot decide to make an exception of such cases without a decision of some court, then I would suggest that there be one test case instituted on this point in order to furnish a guidance for other and future cases.

I am sending a copy of this letter to the secretary of the state board of veterinary examiners.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Veterinary Surgery.—Dehorning of cattle for pay is practicing veterinary surgery.

E. F. KILEEN,

December 3, 1907.

District Attorney,

Wautoma, Wisconsin.

DEAR SIR—In answer to your inquiry as to whether the dehorning of cattle for hire is practicing veterinary surgery under chapter 334, laws of 1907, will say that section 1492*e*—15, of chapter 334, provides as follows:

“A person shall be deemed to be engaged in the practice of veterinary medicine and surgery who shall ask or receive directly or indirectly any pay or compensation for the treatment of any domestic animals, also menagerie animals, or any person who shall advertise or hold himself out to the public as a veterinary physician, surgeon or specialist,” etc.

The dehorning of cattle is a painful operation and sometimes serious inflammation or certain forms of disease will set in, if proper precautions are not taken.

I have not been able to find any decisions of courts which would aid me in coming to a conclusion regarding this question, but I am of the opinion that the dehorning of cattle for pay would be a violation of our statute if practiced without a license.

Very truly yours,

F. L. GILBERT,

Attorney General.

Burial Permits.—The provision of section 1022—45, ch. 469—07, that burial permits shall be returned by sexton to the local registrar of his district construed to mean the local registrar of district where the burial takes place.

December 3, 1907.

F. C. ESCHWEILER,

Assistant District Attorney,

Milwaukee, Wisconsin.

DEAR SIR—Yours of November 25th was received. You say that the sexton of Wanderers' Rest cemetery, located in the town of Wauwatosa, just outside of the city limits, is in

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doubt as to whom to return the burial permits to as endorsed by him. You inquire whether the said permits are to be returned to the registrar in the city of Milwaukee where the burial is made from the city itself or whether such permits are to be returned to the local registrar of the town of Wauwatosa.

In answer to your inquiry, I will say that section 1022—45, of chapter 469, laws of 1907, provides as follows:

“Each sexton or person in charge of any burial ground shall endorse upon the permit the date of the interment over his signature and shall return all permits so endorsed to the local registrar of his district within thirty days from the date of interment.”

You will notice that section 1022—6, provides as follows:

“Each city, incorporated village and township shall constitute a primary registration district. The health officer of the board of health in cities and the clerk of each township and incorporated village shall be the local registrar of vital statistics.”

Under these provisions it seems to me that the local registrar referred to in said section 1022—45 is the town clerk of the town of Wauwatosa in the case in question.

Of course the law uses the word “return,” which generally means that it is sent back to the place where it came from, but, as most of the burials are supposed to be from the township in which the cemetery is located, it was probably as good a word as could have been used by the legislature for the purpose intended. It seems to me there can be no other construction of the words “local registrar of his district” than this: the registrar of the district in which the cemetery is located.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Food Inspection.—Inspectors may take for analysis portions of food served at hotels without committing larceny.

December 18th, 1907.

HONORABLE J. Q. EMERY,
Dairy and Food Commissioner,
Madison, Wisconsin.

DEAR SIR—Your letter of 17th instant has been received. You have asked me these questions:

“If either of the assistants or if any of the inspectors of the dairy and food commission should order a meal at a hotel or restaurant and, instead of using the butter or drinking the milk which should be furnished him, should take the same as a sample for analysis in our laboratory, would he therefore be violating any law of the state? Would he be rendering himself liable to prosecution for trespassing or petty larceny?”

The case of *Commonwealth v. Warren*, 160 Mass., p. 533, is directly in point upon the questions asked by you. The evidence in this case tended to show that a person employed to collect samples of milk called at a hotel in Boston and ordered breakfast in the dining hall of the hotel, which was conducted on the American plan; that the collector, or inspector, called for a glass of milk with his breakfast, which was furnished him by the girl that waited upon him; and that a part of this glass of milk was taken away from the hotel in a bottle and subsequently analyzed by a chemist and found to contain less than thirteen per cent. of milk solids. The inspector testified that he paid thirty-five cents for his breakfast and nothing for the milk as distinct from his breakfast; that he paid the clerk in the hotel office, and that neither the proprietor nor the clerk knew that he had ordered the glass of milk at the time he made the payment.

The evidence for the defendant tended to show that he had purchased the milk for cooking purposes only and that the dining room girl, in serving it to a guest to drink, had disobeyed defendant's orders.

The trial judge instructed the jury that, if the defendant's servant, in the ordinary course of her employment, acting in good faith, delivered to the inspector upon his order the milk in question as a part of his breakfast, the defendant was re-

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sponsible, notwithstanding the servant negligently and by mistake took the milk from the can that had been set apart for use in the kitchen for cooking purposes. The ruling of the trial judge was sustained by the supreme court of Massachusetts. The court said:

“The milk bought by the witness Kelly [the inspector] was purchased by and delivered to him as a part of his breakfast, and was just as much a sale as if a specific price had been put upon it or it had been bought and paid for by itself.”

This decision is supported by *Commonwealth v. Worcester*, 126 Mass. 256.

I am therefore of the opinion that your assistants may take for analysis a portion of the food and drink sold to them at hotels and restaurants, without rendering themselves liable to prosecution for trespassing or petty larceny.

Yours very truly,

F. L. GILBERT,
Attorney General.

Concentrated Feeding Stuffs.—A seller of concentrated feeding stuffs, relying on the guarantee of the manufacturer, and innocently selling such food stuff with an incorrect statement attached as to its ingredients is nevertheless violating the statute.

December 24th, 1907.

HONORABLE J. Q. EMERY,
State Dairy and Food Commissioner,
Madison, Wisconsin.

DEAR SIR—Yours of December 19th, together with duplicate of a letter written by you to Mr. R. P. Mueller, Milwaukee, under date of November 15th, 1907, and one under the same date written by you to the Milwaukee Elevator company, Milwaukee, Wisconsin, and their reply to your said letter, also a copy of the new Wisconsin feeding stuff law, is received.

In your communication to the Milwaukee Elevator company of November 15th, you notified them that the directors of the agricultural experiment station of Wisconsin have certified to you that a shipment of dried brewers' grain at North Lake, Wis., which shipment was purchased by Engelbert Peterson, of

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North Lake, from that company (the said Milwaukee Elevator company) contains only 19.54 per cent. of protein, with the manufacturers' guaranty of 26 per cent., and only 5.65 per cent. of fat, with a guaranty of 6 per cent.

You also state that you informed the company that this is a violation of the laws of Wisconsin. In the reply of the Milwaukee Elevator company to your said communication, they state that they bought the said grains from one E. P. Mueller and that they relied upon his representations that these grains contained the required per cent. of ingredients; that they did not know and were innocent of the fact that the said grains did not so contain the required per cent. of ingredients, and that they were not trying to evade the laws of this state or to sell anything not in full accordance with the pure food laws of the state.

You inquire whether it is my opinion that, under the feeding stuff law, the Milwaukee Elevator company is liable to prosecution for selling the feeding stuffs purchased from E. P. Mueller, the said Mueller having a license for the sale of his grains, but said grains constituting substantially a smaller percentage of constituents than is certified to be contained therein.

In answer to your inquiry, I will say that it is not my purpose in this reply to suggest to the district attorney to whom you may send this case for prosecution as to how he shall exercise his discretion regarding the bringing of prosecution against the parties in question. I will, however, answer your inquiry, presenting the general principle as to when the law is violated in similar cases.

Section 4 of chapter 377, laws of 1901, has the following provision:

"Whenever the manufacturer, importer or shipper of concentrated commercial feeding stuffs shall have filed the statement required by section 2 of this act and paid the license fee as prescribed in this section, no agent or seller of such manufacturer, importer or shipper shall be required to file such statement or pay such fee."

Under this provision it is perfectly clear that, if E. P. Mueller, the manufacturer, has paid the license fee and filed the statement required by section 2, of said chapter 377, then

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the Milwaukee Elevator company is not required to take out a license or file a similar statement.

Section 7, of said chapter 377, provides, however, as follows:

“Any person who shall adulterate any kind of meal or ground grain or other feeding stuff with milling or manufacturing offals, or any other substance whatever, for the purpose of sale, unless the true composition, mixture or adulteration thereof is plainly marked or indicated upon the package containing the same or in which it is offered for sale; or any person who sells, or offers for sale any meal, ground grain or other feeding stuff which has been so adulterated, unless the true composition, mixture or adulteration is plainly marked or indicated upon the package containing the same, or in which it is offered for sale, shall be fined not less than twenty-five or more than one hundred dollars for each offense.”

Under this provision a person that sells any concentrated feeding stuff that has been adulterated violates this law, unless the *true composition*, mixture or adulteration is plainly marked or indicated upon the package containing the same. It will not be an excuse for the person who sells to say that he relied upon the manufacturer's guaranty. It is his business to know what the per cent. of the ingredients is. He is selling at his peril. If he sells any feeding stuff that has not the required per cent. of ingredients he is violating this statute. It seems to me that this is the proper interpretation to be given to the statute in question.

Very truly yours,

F. L. GILBERT,
Attorney General.

Tuberculin Test.—Application of test for compensation by one not licensed is a violation of law.

May 15, 1908.

HONORABLE JOHN M. TRUE,

Secretary of the Wis. Live Stock Sanitary Board,
Madison, Wisconsin.

DEAR SIR—YOURS of May 4th is received and has had careful attention. YOU state that, for several years, it has been

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customary for the college of agriculture to give instructions in the application of tuberculin to animals, for the purpose of diagnosing whether such animals are affected with tuberculosis or not; that this consists merely of injecting under the skin a fluid known as tuberculin and reading the temperature prior and subsequent to the injecting of this material. You also state that tuberculin is furnished to the live stock sanitary board or college of agriculture gratuitously and that farmers are encouraged to apply tuberculin to their own herds; that records of such tests are then sent to the state veterinarian or college of agriculture for interpretation, and animals found to react to this test are then disposed of by the state veterinarian, if he considers the application of the test to have been made in a satisfactory manner.

You inquire whether any individual other than the regularly licensed veterinarians can apply the tuberculin test to any herd not his own and receive any compensation therefor.

In reply I will say that sec. 1492e—15, laws 1907, provides as follows:

“A person shall be deemed to be engaged in the practice of veterinary medicine and surgery who shall ask or receive directly or indirectly any pay, or compensation for the treatment of any domestic animals, also menagerie animals or any person who shall advertise or hold himself out to the public as a veterinary physician, surgeon or specialist or who shall use the title of “doctor” or who shall append to his name the letters V. S., M. D., D. V. S., or M. D. V.

The question is not free from doubt and I have been unable to find any decisions of the court of this state or the courts of last resort of other states on this question. It is, of course, true, as you say, that the application of the tuberculin test is not in any way the treatment of a disease, but is simply an aid in the diagnosis; but, to apply this test, it is necessary to inject into the animal a liquid, or drug, by means of a medical instrument, for the purpose of causing a change in the physical condition, which shows the absence or presence of the disease. This is certainly the treatment of an animal, under the above cited section of our statute. When drugs are injected into an animal or person, it is very essential that they be free from all injurious matter and it oftentimes requires skill to preserve such drugs in a sanitary condition. It is also true that, un-

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less the instruments by which the tuberculin is injected be carefully guarded and kept free from injurious germs, diseases may be communicated by their use.

I am of the opinion that the injection of tuberculin, for the purpose of ascertaining whether an animal is affected with tuberculosis, constitutes the practice of veterinary medicine and surgery, and if done for pay by one not licensed or not authorized is a violation of our statute.

Very truly yours,
 F. L. GILBERT,
Attorney General.

Chiropractor. An unknown profession; use of letters D. C. after name is not prohibited.

May 15, 1908.

VROMAN MASON,

District Attorney for Dane County,
 Madison, Wisconsin.

DEAR SIR—Yours of March 14th is received. You inquire whether or not, in my opinion one who advertises himself as a chiropractor and puts the letters "D. C." after his name is violating the medical law.

In answer I will say that it is impossible for me, without additional facts regarding the person in question, to state whether he is violating the medical law of this state or not. I do not find the word "chiropractor" in the Century or in Webster's dictionary. It seems the word is not recognized by the standing authorities. I am unable to say, from the information given in your letter, in what a person holding himself out as a chirapraactor is actually engaged. The letters "D. C." are not included in the enumerated list in sec. 1435f.

Unless you furnish additional facts as to the specific case you have in mind, it will be impossible for me to give advice as to whether the medical law has been violated.

Very truly yours,
 F. L. GILBERT,
Attorney General.

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Osteopathy.—Facts stated present a case of the practice of osteopathy.

May 28th, 1908.

VROMAN MASON,

District Attorney for Dane County,
Madison, Wisconsin.

DEAR SIR—Yours of May 15th, giving further information in the matter submitted to me as to whether or not one who advertises himself as a chiropractor and puts the letters "D. C." after his name is violating the medical law, is received.

You state that this person advertises the fact that he adjusts subluxations of the vertebrae, whatever that may be, claiming that this is a physical manifestation of the cause or causes of disease; that he further claims that nature effects the cure after the subluxations, as he calls them, have been adjusted. You state that he applies pressure to the backbone in some way.

The practice of medicine is defined in our statutes, section 6, chapter 426, laws of 1903, as follows:

"Every person shall be regarded as practicing medicine or osteopathy within the meaning of this act who shall append to his or her name the letters 'M. D.,' or 'M. B.,' or 'D. O.,' Doctor, Dr., or any other letters or designation with intent to represent that he or she is a physician, surgeon or osteopathist, or who shall for a fee prescribe drugs or other medical or surgical treatment or osteopathic manipulation for the cure or relief of any wound, fracture, bodily injury, infirmity, or disease, provided, however, that nothing in this act contained shall be construed to apply to any dentist or resident refracting optician engaged in the practice of his or her profession."

You will notice that the practice of osteopathy is included in the above provision of the statute. Osteopathy consists principally in manipulating and flexing the body of the patient.

22 Am. & Eng. Ency. of Law, 2nd ed., p. 786.

In the case of *Parks v. State*, 159 Ind., 211, osteopathy is defined as a method of treating diseases of the human body without the use of drugs, by means of manipulations applied to various nerve centers—chiefly those along the spine—with a view to inducing free circulation of the blood and lymph, and

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an equal distribution of the nerve forces. Special attention is given to the readjustment of any bones, muscles, or ligaments not in the normal position.

In *Little v. State*, 60 Neb. 749, it is said that the practice of osteopathy consists principally in rubbing, pulling and kneading with the hands and fingers certain portions of the body, and flexing and manipulating the limbs of those afflicted with disease, the object of such treatment being to remove the cause or causes of trouble.

I am of the opinion that, under the above decisions and our statute, the man in question, under your statement of facts, is giving osteopathic manipulations for the cure and relief of bodily injury, infirmity or disease and that, if he charges a fee for his services, he is violating our medical law.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fire Escapes.—Law not applicable to buildings erected prior to 1895 and having stairways, with doors opening outward.

HONORABLE J. D. BECK,

April 25, 1908.

Commissioner of Labor,

Madison, Wisconsin.

DEAR SIR—Your communication, inclosing letter of William Straub, factory inspector of Milwaukee, has been received. You have asked me whether I concur in District Attorney McGovern's opinion concerning a portion of the labor laws. Mr. Straub says that the district attorney held in substance that there had been no violation of law, as the building in question was erected prior to 1895 and had "a reasonable fire escape."

Section 4390, Wis. Stats., provides that all school houses, churches, hotels, factories and other public buildings shall be provided with fire escapes and provides a penalty for architects who make and prepare plans for such buildings without providing adequate means of escape in case of fire. The following section (4390a) makes similar and more particular provision for factories and workshops which are three or more stories in height. It seems that, until amended by chapter 380, laws of 1901, section 4390 applied only to stairways and

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doors so far as factories were concerned. Originally section 4574, of Sanborn & Berryman's annotated statutes applied to old, as well as new buildings, but this was changed by chapter 355, of the laws of 1895, which contains this proviso:

"provided, however, that none of the provisions of this act shall apply to any buildings now erected and which are supplied with a reasonable fire escape or fire escapes."

While, in the revision of 1898, this proviso of chapter 355, laws of 1895, was not continued in close connection with section 4390a, there was injected in the last named section this provision:

"except such as are included in the next preceding section." (Section 4390.)

Then came the amendment of chapter 380, laws of 1901, which included factories under the head of fire escapes, in section 4390; and, read in connection with section 4390a, it would seem to mean that

Every owner . . . of a factory . . . must provide same with a fire escape except such building be provided with stairs and out-swinging doors as required by section 4390.

The rule of construction is that, where later statutes do not expressly repeal or amend former ones, they shall be read together if possible, to give force and effect to all of them. The above seems to be the only construction that will permit force to be given to all parts of the several statutes.

I am therefore of the opinion that District Attorney McGovern is correct in his conclusions and I doubt whether prosecution may be had against owners of buildings erected prior to 1895, if such buildings have a reasonable fire escape or doors to the stairway opening outward.

Yours very truly,

F. L. GILBERT,
Attorney General.

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Veterinary Examiner.—Re-licensing veterinary physician and surgeon. Those once licensed are entitled to a renewal of license without examination except when they have discontinued practicing.

March 19, 1908.

HONORABLE LOUIS HELM,

Secy. Board of Veterinary Examiners,
Baraboo, Wisconsin.

DEAR SIR—I am in receipt of a letter from Messrs. Grothorst, Evans & Thomas asking in your behalf for an opinion in reference to re-licensing veterinary surgeons at the expiration of the license year on April 1st, 1908. The point of your inquiry thus presented, as I understand it, is this: If “undeserving” licensees fail to renew their license, may they be required to submit to and pass an examination before license shall be issued them?

Replying, I submit the following: Section 1492e—7 provides for the original registering of veterinary physicians and surgeons and the payment of a fee of three dollars for the first license. It also provides that such licensee shall annually thereafter cause his name and address to be registered with the board. By the provisions of section 1492e—9 each registration shall expire on the 1st of April following its entry. Section 1492e—8 provides that a fee of \$1.00 annually shall be charged for re-registration. This evidently applies to such persons as were licensed by reason of being engaged in the practice at the time the act was passed. Then in this section there is a clause following which provides “All persons licensed by the board, shall annually register in like manner.” By this legislation provision is made for the re-registration of all persons who are licensed to practice either by reason of their being in the practice at the time of the adoption of the act or by having passed a requisite examination by the board.

As the licenses terminate on the 1st of April following their entry, it is evident that re-registration should be made on that date. I do not regard the date as absolutely mandatory in respect to the time when re-registration should be made, but as directory and, of course, no one who held a license which expired at that time could lawfully practice after that date without obtaining a license, but I mean directory in the sense that

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one who is registered might on that date or within a reasonable time thereafter, apply for a license and be re-licensed and re-registered and all such may be re-licensed without examination, and of course all persons must be treated alike under the statute whether "deserving" or not.

Section 1492c—9 contains another clause which reads as follows:

"Any person who had secured a license under this act who may discontinue for a time may appear before the board and be examined. A fee of five dollars shall be charged for such re-examination."

As I view it, this clause applies only to persons who shall for a time discontinue practice as veterinary physicians and surgeons and who should afterward apply for a license. I do not think it could be construed to apply to persons who have not discontinued the practice who neglect or fail to apply for a license promptly on the 1st day of April, but should be construed to apply only to those who have, for a time succeeding the 1st day of April, actually and intentionally discontinued such practice.

Very truly yours,

F. L. GILBERT,
Attorney General.

Dogs, Muzzling of.—Burden of proof when dog is killed by officer for not being muzzled.

April 29th, 1908.

DR. C. A. HARPER,

Secretary State Board of Health,
Madison, Wisconsin.

DEAR SIR—Yours of April 24th is received. You state that at Coloma, in this state, there are many mad dogs; that the board of health has issued and published an order that all dogs shall be muzzled for at least forty days; that some of the dog owners refuse to muzzle their dogs, and you inquire whether, after such an order has been issued and published as provided by law, due notice having been given, these dogs can be shot under the police powers of the state, or whether they must simply be captured and kept under quarantine.

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In answer to your inquiry, I will say that the law of this state recognizes private property in dogs. Section 1619, of the Statutes of 1898, as amended by chapter 328, of the laws of 1903, provides under what conditions a dog owned by another may be killed. There is no statute expressly authorizing the board of health to kill any dogs that are not muzzled or that are running at large, in violation of any rules duly made and published by any board of health. Boards of health are given power to abate any nuisance when such action is deemed necessary for the protection of the health of the community; but, when a health officer destroys private property on the ground that it is for the protection of the public health and for the abatement of a nuisance, he does so at his own peril. The burden is upon him to prove that a nuisance actually existed. In the case of *Lowe v. Conroy*, 120 Wis. 151, our court held that, where a quasi-judicial officer, such as a health officer or board of health, has summarily destroyed private property on the ground that it constituted a menace or cause of sickness dangerous to public health, the owner thereof may recover its value from the person responsible for its destruction, if such property was not in fact such a menace or source of danger, the judgment or discretion vested in such officers being no protection to him, in such a case, for an invasion of the private property rights of others if they have no redress except an action against the officers.

While there may be circumstances in which a health officer is justified in killing dogs by reason of the fact that the danger to health is so great that it may easily be shown that the dog is a nuisance, as a general rule it would be better to apply the remedy to such persons as wilfully violate the rules of the board of health as given in section 4608, Stats. 1898, which is as follows:

“Any person who shall wilfully violate any law relating to the public health for which violation no other penalty is prescribed or any order or regulation of any board of health lawfully made and duly published shall be punished by imprisonment in the county jail not more than three months or by fine not exceeding one hundred dollars.”

Animals may also be quarantined under section 1492a, as amended by chapter 215, laws of 1903.

I have not found any decisions of our court or any other

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court of last resort passing directly upon the question submitted by you. In the absence of such decisions and express provisions in the statute, the law on this subject is necessarily uncertain and it would be extremely hazardous for a health officer to summarily kill dogs because their owners refuse to muzzle them. As stated before, such officer would make himself liable to an action for damages for the value of the dogs killed, unless he could show that such dogs were actual nuisances and dangerous to the public health.

I believe this answers your question fully.

Very truly yours,

F. L. GILBERT,
Attorney General.

Physicians, Midwives and Undertakers; Registration of.—

February 5th, 1908.

DR. C. A. HARPER,

Secretary of State Board of Health,
Madison, Wisconsin.

DEAR SIR—YOUR communication of February 5th is received. You state that the legality of section 1022—19 is questioned, since it requires that

“Each physician, midwife and undertaker shall, on or before the first day of October, 1907, register his or her name,” etc.

You state that it is claimed that, since this law does not go into effect until the first day of October, 1907, that portion “before the first day of October” is unconstitutional, and that no provision is made for the legality of registration that may occur on any other day than the first day of October, 1907. You desire my opinion concerning this matter.

In answer I will say that the section in question must be read in connection with section 1022—20, laws of 1907, which provides:

“Within thirty days after the close of any calendar year, each local registrar shall make a return to the state registrar, of all physicians and midwives who have been registered in his district during the whole or any part of the

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preceding calendar year, and, in certifying names for payment as hereinafter provided, the state registrar shall not include any physician or midwife who has not complied with the requirements of this section," etc.

I am of the opinion that the court will construe the provision in section 1022—19 in regard to the registration taking place "on or before the first day of October, 1907" as directory only and not mandatory. In view of the provisions of the following section as above quoted, it is evident that the law makers contemplated that registration might take place at any time during the year.

Our supreme court has decided that the statute requiring the trial judge to make and file his findings within twenty days is directory only.

Williams v. Ely, 13 Wis. 1.

See also Cramer v. Hannaford, 53 Wis. 85.

Klatt v. Mallon, 61 Wis. 542.

Body v. Jewsen, 33 Wis. 402.

Our court has also decided that the failure of the common council to determine the amount of a tax levy and file the assessment roll in the office of the clerk until after the time directed by the charter does not invalidate the tax, even at law.

Mills v. Duncan, 17 Wis. 598.

Also that a statute requiring the supervisors of a town and the common council of a city to select and return before the first day of May the names of persons qualified to serve as jurors, etc., is directory only. If selected and returned afterwards, there is no ground of challenge.

Burlingame v. Burlingame, 18 Wis. 285.

I am therefore of the opinion that the court would hold this statute to be valid, but would construe the provision that the registration should take place on or before the first day of October, 1907, as directory only, and that a registration that took place after said date would be a substantial compliance with the statute.

Very truly yours,

F. L. GILBERT,

Attorney General.

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Food Products—Standard of.—Adopting the standard fixed by the secretary of agriculture is not a delegation of legislative power.

February 28th, 1908.

HONORABLE J. Q. EMERY,.

Dairy and Food Commissioner,
Madison, Wisconsin.

DEAR SIR—YOURS of February 20th was duly received. You inquire whether section 4601-4a of chapter 205, laws of 1907, relating to standards of food products, is a valid law.

Said section provides as follows:

“In all prosecution arising under the provisions of these statutes for the manufacture or sale of adulterated, misbranded or otherwise unlawful articles of food, drink, condiment or drug, the latest standards of purity for food products, established by the United States secretary of agriculture, shall be accepted as the legal standards, except in cases where other standards are specifically prescribed by the laws of this state.”

Section 4601-2a prescribes the standards of purity for foods enumerated therein. There are other sections of our statute which prescribe standards for other specified foods.

The question presents itself, whether the provision in the statute in question delegating to the United States secretary of agriculture the fixing of standards of purity for food products is a delegation of legislative powers. If so, the law would be unconstitutional. It is a well established principle of law that neither Congress nor any other legislative body can delegate a purely legislative function to an administrative officer. There is a United States statute delegating to the secretary of agriculture the same right to establish standards of purity for food products. (See 32 U. S. Stats. at Large, p. 296.)

I have been unable to find any decision directly passing upon the constitutionality of these enactments. In the case of *Butterfield v. Stranahan*, 192 U. S., p. 470, the U. S. supreme court passed upon the constitutionality of a statute which was somewhat similar. I refer to the act of March 2d, 1897, 29 Stats. 604, which prohibited the importation into the United States

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of any tea that was, in purity, quality and fitness for consumption, inferior to the standards provided in section 3 of said act. Section 3 of said act provided as follows:

“The secretary of the treasury, upon the recommendation of the said board [this board consisted of seven members, appointed by the said secretary, as provided by section 2 of this act] shall fix and establish uniform standards of purity, quality, and fitness for consumption of all kinds of teas imported into the United States,” etc.

On page 496, the court said:

“The claim that the statute commits to the arbitrary discretion of the secretary of the treasury the determination of what teas may be imported, and therefore in effect vests that official with legislative power, is without merit. We are of the opinion that the statute, when properly construed, as said by the circuit court of appeals, but expresses the purpose to exclude the lowest grades of tea, whether demonstrably of inferior purity, or unfit for consumption, or presumably so because of their inferior quality. This, in effect, was the fixing of a primary standard, and devolved upon the secretary of the treasury the mere executive duty to effectuate the legislative policy declared in the statute. The case is within the principle of *Field v. Clark*, 143 U. S. 649, where it was decided that the third section of the tariff act of October 1, 1890, was not repugnant to the constitution as conferring legislative and treaty-making power on the president, because it authorized him to suspend the provisions of the act relating to the free introduction of sugar, molasses, coffee, tea and hides. We may say of the legislation in this case, as was said of the legislation considered in *Field v. Clark*, that it does not, in any real sense, invest administrative officials with the power of legislation. Congress legislated on the subject as far as was reasonably practicable, and from the necessities of the case was compelled to leave to executive officials the duty of bringing about the result pointed out by the statute. To deny the power of congress to delegate such a duty would, in effect, amount but to declaring that the plenary power vested in congress to regulate foreign commerce could not be efficaciously exerted.”

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The reasoning of the court in this case was reaffirmed in the case of *Union Bridge Co. v. U. S.*, 204 U. S. 364.

While the legislature cannot delegate power to make laws, it may make a law to take effect on the ascertainment of certain facts and conditions and may delegate the duty to determine the existence or non-existence thereof to some other branch of the government. (See *Dowling v. Lancashire Ins. Co.*, 92 Wis. 63.)

So in the statute in question, the standards that the secretary of agriculture is to establish are those which from the very nature of things are already in existence, but which he ascertains by investigation and thereupon published the facts as found. He is not given arbitrary powers to fix an arbitrary standard. You cite section 4601, of the Statutes of 1898, as amended by chapter 207, laws of 1905, as an analogous statute on the adulteration of food. You refer especially to that portion that makes the latest current edition of the U. S. pharmacopeia the standard of strength, quality and purity in the case of drugs.

As to the validity of this statute, I refer you to *State v. Emery*, 55 Ohio State 364, and to *People v. Jennings*, 132 Mich. p. 662. In this latter case the court holds that the standard fixed by the pharmacopeia formula for lemon extract may be introduced as evidence in the case under a certain statute, although the statute does not especially refer to said pharmacopeia formula. In that case the court took the standard as so fixed as implied in the legislation in question. It follows that a statute that expressly refers to a standard fixed by the pharmacopeia formula will certainly be valid under analogous reasoning.

In the case of *International Mercantile Marine Co. v. Stranahan*, 155 Fed. Rep. 428, the court said:

“For the court of first instance to declare unconstitutional an act of congress is an exercise of judicial power which in cases where no great and immediate financial loss is threatening is warranted only when the unconstitutionality exists beyond rational doubt.”

So I believe that the attorney general should not hold a statute unconstitutional unless its unconstitutionality is beyond rational doubt.

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For these reasons I am of the opinion that the law in question is constitutional and valid.

Very truly yours,

F. L. GILBERT,
Attorney General.

Dairy and Food.—Food stuff; labeling of; act constitutional. Dairy and food commissioner; duties of. Sec. 4438*g*, laws of 1907, does not conflict with the provision of chap. 377, laws 1901.

February 29, 1908.

HONORABLE J. Q. EMERY,
Dairy and Food Commissioner,
Madison, Wisconsin.

DEAR SIR—Your communication of February 6th, together with a letter from the National Food company of Fond du Lac, Wisconsin, was duly received.

The questions submitted by you are in substance as follows:

You inquire,—1. Whether the provisions of sec. 4438*g*—1, of chap. 478, laws of 1907, is a valid and constitutional law. 2. To what extent the dairy and food commissioner under this act is authorized to enforce it. 3. Whether there is any conflict in jurisdiction between this statute in question and chap. 377, laws of 1901, which pertains to the regulation of the sale and analysis of concentrated feeding stuffs.

In answer to your first inquiry I will say that sec. 4438*g*—1, subd. 1, provides as follows:

“All mixed or compound animal stock foods offered for sale in this state either in bulk or in small packages, shall have printed upon the sack or package in plain letters all of the different ingredients of which it is composed.”

The National Food company in its letter states that it has paid \$4,000 for the two formulas which it uses and that a compliance with this law would compel it to give away the valuable information which it claims is nothing less than depriving it of property without compensation. You will note, however, that the law does not provide for the publication of the specific formulas but requires that the name of each ingredient shall be

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disclosed on the label. It cannot be contended by the National Food company that the ingredients of its stock food is a secret to which it has a property right for any chemist could readily ascertain the ingredients. The law does not require that the formula be published or the process by which the stock food is manufactured and I cannot see how the National Food company will be deprived of any of its property rights by the enforcement of this law.

In the case of *State v. Sherof*, 50 L. R. A. on p. 660 the supreme court of Minnesota held a similar law constitutional. The statute in that case required the manufacturers and sellers of all compounds and mixtures intended for use as a baking powder to affix a label to every box or can containing the name and residence of the manufacturer and the words "This baking powder is composed of the following ingredients and none other: (naming ingredients)" which required that all the ingredients be enumerated. The court held that "The owner of such property may be legally required as a matter of proper police regulation for the benefit of the people in general to sell for what it actually is and upon its own merits and is not entitled as a matter of constitutional right to the benefit of any additional market value which he may secure by concealing its true character."

The reasoning of the court in that case it seems to me is conclusive of the proposition presented by your first inquiry. By analogous reasoning the law in question is clearly constitutional and valid.

In answer to your second question I will say that subd. 3 of the section in question provides as follows:

"It shall be the duty of the state dairy and food commissioner to enforce the provisions of this act."

As to the power of the commissioner under this provision I will say that all the powers conferred on the commissioner and some of his assistants by the statutes of this state are not conferred upon him in the enforcement of this law but under sec. 1410, Stats. 1898, as amended, the commissioner is authorized to appoint, on the advice and consent of the governor, an assistant who shall be an expert in dairy products and a chemist who shall be a practical analytical chemist. Said commissioner may also appoint a stenographer and confidential clerk. Under an-

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other provision of the statute he is authorized to appoint an assistant chemist. The duties of all these officers mentioned herein are not described by statute and of course the commissioner may give them such duties as will be necessary to enforce the provisions of the act in question. The commissioner may procure samples of the national stock food sold in the state. He may call upon his chemist or the assistant chemist to ascertain whether the ingredients are the same as those marked on the label and if he finds that the law is violated he may swear out a warrant and present the matter to the district attorney of the county in which the offense is committed and aid the district attorney by furnishing evidence in the prosecution of the case. It was evidently not considered essential by the law makers to confer upon the state dairy and food commissioner or the officers appointed by him any other powers for the enforcement of this law.

In answer to your third question I will say that I do not see any conflict in jurisdiction in the law in question and the law pertaining to concentrated cattle foods. If the stock food in question comes under the head of concentrated feeding stuffs the provisions of chap. 377, laws of 1901, with its amendments will apply and the enforcement of it will be carried out under the provisions of said chapter. If, however, the stock food does not come under the head of concentrated feeding stuffs only the provisions of the statute here in question will apply to it and it may be enforced by the dairy and food commissioner accordingly.

I believe this answers your questions.

Very truly yours,

F. L. GILBERT,

Attorney General.

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Health Officer—Compensation.—Members of boards of health of towns are not entitled to compensation for their services.

January 6th, 1908.

DR. C. A. HARPER,

Secretary State Board of Health,
Madison, Wisconsin.

DEAR SIR—You have referred to me a communication addressed to you by A. R. Mead, supervisor of the town of Hughes, Bayfield county, Wisconsin, with the request for an official opinion on the questions submitted by Mr. Mead.

Mr. Mead's letter contains the following statement:

"The writer and H. L. Moreland are supervisors of the town of Hughes and members of local board of health. Dr. Patterson is health officer, Mr. Moreland, chairman, and myself, clerk. The electors at April, 1907, town meeting, voted that the town board, clerk and assessor receive three dollars per day for services rendered. The board of health as subsequently organized voted to pay Dr. Patterson fifty dollars, an annual salary in lieu of any per diem services. This we believe to be fully authorized by statute. The board also voted to pay chairman and clerk each twenty-five dollars, an annual salary in lieu of any per diem services. Have we legal right to do so?"

Mr. Mead also asks this question:

"What legal compensation are members of local boards of health entitled to?"

In reply, I will say that, under section 1411 (chapter 140, laws of 1907), the local board of health, organized by the town board, is authorized to "appoint as many persons to aid them in the execution of their powers and duties as they think proper, regulate the fees and charges of every person so employed by them, and fix the salary of the health officer," etc.

Under this provision the salary fixed by the board of health for Dr. Patterson as health officer is legal, it being apparent that the board of health has such power; but I find no provision in our statutes authorizing the board of health or the town board to provide compensation for members of the board of health.

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Under section 850, of the Statutes of 1898, supervisors are entitled to two dollars for each day, and at the same rate for parts of a day, unless the town shall have fixed a different compensation at the annual town meeting, for each day actually and necessarily devoted by them to the service of the town and in the discharge of any of the duties of their respective offices required of them by law. I am of the opinion, however, that this provision is not broad enough to authorize a supervisor of a town when he is acting as a member of the board of health to receive the compensation provided by this section. You will notice by section 1411, of the Statutes of 1898, as amended, that all the members of the town board are not necessarily members of the board of health and that such town board may appoint other persons besides supervisors on the board of health. I do not believe that it is the intent of the statute to give a compensation to a member of the board of health when he is also a supervisor and to deny compensation to a member of the same board of health who is not a supervisor. I am therefore of the opinion that there is no provision of law providing for any compensation to a member of a board of health. If there be no such provision in the statute, such person will fall under the general rule that his services are to be performed without compensation, the same as the director of a school board. It is my opinion that the fixing of a salary of twenty-five dollars for the chairman and the clerk of the board of health is not authorized by law.

Very truly yours,

F. L. GILBERT,
Attorney General.

Bakery Inspector.—Commission of labor; confectioners manufacturing food products must comply with the provisions of chap. 486, of laws of 1907, as to location of such in basements.

January 30, 1908.

HON. J. D. BECK,

Commissioner of Labor and Industrial Statistics,
Madison, Wisconsin.

DEAR SIR:—I am in receipt of yours of the 23rd inst., enclosing letter from C. J. Kremer, state bakery inspector, asking my opinion relative to operating a confectionery establish-

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ment in which ice cream is manufactured in a room the floor of which is more than five feet below the street, sidewalk or adjacent ground.

Replying I will say that sec. 1636—63 of the statutes provides:

“After the passage of this act no new bakery or confectionery establishment shall be established or operated in a room the floor of which is more than five feet below the sidewalk or adjacent ground, nor in any room the ceiling of which is less than eight feet high from the floor,” etc.

Sec. 1636—65, as amended by chap. 486, of the laws of 1907, provides in part as follows:

“No building, room or apartment shall be used for the purpose of establishing a bakery or confectionery establishment for the manufacture of bread and *other food products* unless a license is secured as provided in this act.”

Said section also provides:

“If the commissioner of labor and industrial statistics or the bakery inspector ascertain that such building, room or apartment is in a clean and proper sanitary condition, and otherwise conforms to all provisions of this act, and that bread and other food products may be manufactured therein under clean and sanitary conditions, he shall grant a license,” etc.

This act was published and went into effect July 10, 1907.

Mr. Kremer says further that said ice cream is made in basements the floors of which are more than five feet below the level of the street and sidewalk, or that are less than eight feet high, or both. His question is, can those establishments be considered as conforming to all the provisions of chap. 486, of the laws of 1907.

Replying to this I will say that there is no question in my mind but that ice cream is a food product. This is a matter of general knowledge and if it is manufactured in rooms which do not comply with all the provisions of the statute above cited such rooms do not, in my opinion, conform to the law and the owners or operators thereof are not entitled to a license to oper-

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ate the same even though the factory inspector should find them in a clean and proper sanitary condition. What I have said also answers the second inquiry of Mr. Kremer.

Very truly yours,

F. L. GILBERT,
Attorney General.

Board of Veterinary Examiners.—Registration of veterinary surgeon, construction of chap. 334, laws 1907.

January 30th, 1908.

LOUIS HELM,

Secretary Board of Veterinary Examiners,
Baraboo, Wisconsin.

DEAR SIR—I am in receipt of a letter from Messrs. Grotophorst, Evans & Thomas, requesting in your behalf, an opinion in relation to chapter 529, of the laws of 1907, particularly section 1492*e*—7.

I think they refer to chapter 334, of the laws of 1907, as the letter has reference to the practice of veterinary surgery, while chapter 529, of the laws of 1907, refers to another subject.

Messrs. Grotophorst, Evans & Thomas say that your board is desirous of doing justice to all parties, but that the purpose of the law will, in their opinion, be defeated if the wishes of certain applicants construing this law prevail.

The particular section that has caused the trouble is section 1492*e*—7.

The board has held uniformly that the applicant who bases his right to a license upon previous practice of veterinary medicine must necessarily show that such practice was a legal and proper practice. In determining whether or not such practice was a legal practice, an examination of section 1492*f*, amended by chapter 82, of the laws of 1899, is necessary.

In the first instance, the board has decided that, unless the applicant is a graduate from some recognized college, it is necessary that such applicant have practiced continuously for five years prior to April 28th, 1887. Some applicants, to avoid this construction, have made affidavits that they practiced veterinary medicine for five years prior to this date, continuously.

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An examination of their age, however, discloses the fact that they must, if such affidavits be true, have commenced to practice veterinary medicine and surgery at the age of eight years, others must have commenced such practice at the age of twelve years, some at thirteen, and the one in particular now before the board must have been eighteen years of age.

That some definite date might be established, the board has held that the applicant must have practiced continuously for five years before said date and have been twenty-one years of age at the time such practice commenced. The board asks for an opinion upon these two questions:

Must the practice have been five years prior to 1887, and must the practice have been by one who was twenty-one years of age at the time he commenced practicing?

Replying, I will say, first, that some clouds may be cleared away and the matter considerably simplified by noting, as I do today for the first, that chapter 334, of the laws of 1907, absolutely repeals section 1492*f* of the statutes, and the new chapter 334 is so different in its provisions that I cannot say that it is a continuation of that statute. Hence the statute of 1907, chapter 334, is the only one with which the board has to deal.

Section 1492*c*—7 of that act provides:

“Every person who was engaged in the practice of veterinary medicine and surgery in this state prior to the passage of *this act* may continue such practice without examination by furnishing proof of the fact that he was registered as a veterinary physician and surgeon in the county veterinary register and upon the payment of three dollars for his first license and annually thereafter causing his name and residence to be registered by the board, who shall keep a book for that purpose.”

It appears to me very clearly by the provisions of this section that every person who was engaged in the practice of veterinary medicine and surgery in this state prior to July 1st, 1907, the time the act went into effect, and who shall furnish proof that he was at that time registered as a physician and surgeon in the county veterinary register, is entitled to continue such practice without examination and, upon payment or tender of the fee required by section 1492*e*—8, is entitled to be re-registered and to a license.

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In said section 1492e-7, no period of practice or affidavit to that effect or evidence is required, except that the applicant was registered at the time the act went into effect, and, if he was so registered, in my opinion, by reason of the repeal of section 1492f, the board is not authorized to make any other inquiry as to his qualifications. The repeal of section 1492f, and the enactment of the provisions of chapter 334, laws of 1907, have the effect of wiping off the slate, and it is no part of the duty of the board to inquire as to whether any person so registered has complied with the provisions of section 1492f, and hence the duty of inquiring into the age of the applicant or his duty to furnish proof of his having practiced prior to 1887 is obviated.

This seems very clear to me; but, if it were not the case, I doubt very much whether the action of the board in arbitrarily fixing an age which the applicant should be required to have attained before commencing the practice of veterinary medicine and surgery would be sustained by our courts.

See *Milwaukee Medical College v. Chittenden*, 127 Wis. 468. Though I do not think that the board might in such a case properly refuse to grant a license where the affidavit of the applicant showed that if his affidavit was true he must have commenced the practice of medicine in boyhood or at a very immature period of his life. But section 1492f having been repealed, this question is entirely beside the case and is not necessarily a part of my opinion. I think that any person registered as required by section 1492e-7 is entitled, on tendering the proper fee, to a license without submitting any other evidence than the fact that he is registered, and that one so registered at the time the act went into effect and so tendering such fee could compel the issuance to him of a license without showing any other fact.

Trusting that what I have said answers your inquiry, I am

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Public Officers.

OPINIONS RELATING TO PUBLIC OFFICERS.

Leave of Absence.—The statute, sec. 169c, applies only to persons employed on a yearly salary.

Sept. 18, 1906.

HONORABLE J. Q. EMERY,
Dairy and Food Commissioner,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of the 17th inst., in which you ask for my opinion regarding the interpretation of the statute which provides that heads of departments may, in their discretion, grant to each clerk or other person employed, one month's leave of absence in each year, without loss of pay.

You ask whether this statute is applicable to employes working on a per diem.

The statute you have in mind is sec. 169c, Wis. Stats. 1898, the material part of which reads as follows:

“Heads of departments may, in their discretion, grant to each clerk or other person employed upon a yearly salary, one month's leave of absence in each year, without loss of pay.”

The words of the statute answer your question, without a resort to interpretation. The statute applies only to persons employed on a yearly salary.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Official Opinions—Public Officers.

Hunting License, Marriage License—Fees.—County clerk is authorized to retain the per cent for issuing a hunting license, but he must turn the marriage application fee into the county treasury, and he is not entitled to an additional allowance for extra clerk hire on committee for building county asylum.

October 13, 1906.

MR. D. W. AGNEW,
District Attorney,

Oconomowoc, Wisconsin.

DEAR SIR—Yours of the 10th inst. is received. You say that your county clerk receives a salary for his compensation and you inquire first, whether he is entitled to retain the ten cents which the law authorizes him to collect when issuing a hunting license or must he turn the same into the county treasury. 2nd. Whether he can retain the clerk's fees which he is authorized to charge when he issues a marriage license. 3rd. Whether he is entitled to any special or additional compensation as clerk hire for committee work in the building of the county asylum.

In answer to your first inquiry, I will say that I have answered that question fully in an opinion given to William Newhouse, district attorney of Rock county, January 18th, 1906, which is published in the Biennial Report and Opinions of the Attorney General for 1906, on page 615. I enclose a copy of said opinion herewith.

In answer to your second question I will say that section 5, chapter 301, of the laws of 1899, provides:

“The county clerk shall receive as a fee for each license granted the sum of fifty cents which shall become a part of the funds of the county.”

It thus clearly appears that the legislature intended the general rule to apply that the county clerk should not receive additional compensation for the additional duties which were imposed upon his office, but that the salary provided by the county board is to cover his compensation. I therefore believe that he is not entitled to the application fee for a marriage license, but that this amount should be turned into the county treasury.

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In answer to your third question I will say that section 708, Stats. of 1898, provides:

“Every county clerk shall receive for compensation the salary fixed by the county board and no more.”

The county board is authorized under section 694, of the Stats. of 1898, to fix the amount of the salary of the county clerk, at their annual meeting, who is to be elected in the county during the ensuing year and it provides the salary so fixed shall not be increased or diminished during his term of office.

In the case of *Estell vs. Knight*, 117 Wis. 540, our court held that the salaries fixed by the county board for county clerk and county treasurer are in full compensation for the discharge of the duties of their respective offices whether they are performed by themselves or by deputies. This was a case in which the county board by resolution authorized the county clerk and treasurer to employ a competent clerk for each office at a salary of \$50.00 per month. The supreme court held that any payment of the public money to said deputies is illegal not only because such payment practically amounts to an increase of the officer's salary during his term of office, but also because the law does not authorize it.

In the case of *St. Croix county vs. Webster*, 111 Wis. 270, Judge Winslow said:

“Whatever uncertainty may exist in the decisions of other courts upon the main question presented in this action, there is no uncertainty as to the position of this court, and that position may be briefly stated as follows: A public officer takes his office *cum onere*, and all services performed by him within the scope of his official duties, or which are voluntarily performed as such officer, are covered by his salary or compensation as fixed by law. A municipal corporation has no jurisdiction to allow to such officer additional compensation not authorized by law for the performance of such services, and if such allowance be in fact made, it is a void act. If such officer receives such additional compensation from the municipal corporation whose officer he is, even with its consent, he obtains no title thereto, but it may be recovered by the corporation in a proper action at law.”

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See also the case of Ring vs. Devlin, 68 Wis. 384, and the case of Supervisors of Kewaunee County vs. Kniffer, 37 Wis. 496. It seems in the latter case the county board undertook to allow the county treasurer \$2,000 above his regular salary for selling and assigning tax certificates of the county during his two terms. The court decided in this case that the duty of selling and assigning tax certificates belonging to a county is a duty imposed upon county treasurers by law and is compensated by their salaries. The county board have no authority to make an extra allowance to him for the performance of that duty. The court said, on page 501:

“But, were it true that the selling and assigning of tax certificates belonging to the county is an extra official duty—one not imposed by law upon the county treasurer, we should still be of the opinion that no extra compensation can lawfully be allowed therefor. If the board attempts to impose duties upon the treasurer without legal authority to do so, that officer may refuse to perform them. But, if he performs them, we think his official salary is the only compensation he can lawfully receive therefor.”

Under these decisions of our supreme court, I conclude that your county clerk is not entitled to additional compensation for extra clerk hire on the committee for building the county asylum.

Very truly yours,

L. M. STURDEVANT,
Attorney General.

County Clerks, Compensation of.—May retain ten cents for every hunting license issued. May not retain fees for issuing marriage licenses. Not entitled to extra compensation for committee work.

MR. D. W. AGNEW,
District Attorney,

October 13, 1906.

Oconomowoc, Wisconsin.

DEAR SIR—Yours of the 10th inst. is received. You say that your county clerk receives a salary for his compensation and you inquire, first, whether he is entitled to retain the ten

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cents which the law authorizes him to collect when issuing a hunting license, or must he turn the same into the county treasury; second, whether he can retain the clerk's fees which he is authorized to charge when he issues a marriage license; third, whether he is entitled to any special or additional compensation as clerk hire for committee work in the building of the county asylum.

In answer to your first inquiry, I will say that I have answered that question fully in an opinion given to William Newhouse, district attorney of Rock county, January 18th, 1906, which is published in the Biennial Report and Opinions of the Attorney General for 1906, on page 615. I enclose a copy of said opinion herewith.

In answer to your second question I will say that section 5, chapter 301, laws of 1899, provides:

“The county clerk shall receive as a fee for such license grant the sum of fifty cents which shall become a part of the funds of the county.”

It thus clearly appears that the legislature intended the general rule to apply, that the county clerk should not receive additional compensation for the additional duties which were imposed upon his office, but that the salary provided by the county board is to cover his compensation. I therefore believe that he is not entitled to the application fee for a marriage license, but that this amount should be turned into the county treasury.

In answer to your third question, I will say that section 708, Wis. Stats. 1898, provides:

“Every county clerk shall receive for compensation the salary fixed by the county board and no more.”

The county board is authorized under sec. 694, Wis. Stats. 1898, to fix, at their annual meeting, the amount of the salary of the county clerk, who is to be elected in the county during the ensuing year, and it provides the salary so fixed shall not be increased or diminished during his term of office.

In the case of *Estell v. Knight*, 117 Wis. 540, our court held that the salaries fixed by the county board for county clerk and county treasurer are in full compensation for the discharge of the duties of their respective offices, whether they are performed by themselves or by deputies. This was a case in which the county board by resolution authorized the county clerk and

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county treasurer to employ a competent clerk for such office at a salary of fifty dollars per month. The supreme court held that any payment of the public money to said deputies is illegal, not only because such payment practically amounts to an increase of the officer's salary during his term of office, but also because the law does not authorize it.

In the case of St. Croix county v. Webster, 111 Wis. 270, Judge Winslow said:

“Whatever uncertainty may exist in the decisions of other courts upon the main question presented in this action, there is no uncertainty as to the position of this court, and that position may be briefly stated as follows: A public officer takes his office *cum onere*, and all services performed by him within the scope of his official duties, or which are voluntarily performed as such officer, are covered by his salary or compensation as fixed by law. A municipal corporation has no jurisdiction to allow to such officer additional compensation not authorized by law for the performance of such services, and, if such allowance be in fact made, it is a void act. If such officer receives such additional compensation from the municipal corporation whose officer he is, even with its consent, he obtains no title thereto, but it may be recovered by the corporation in a proper action at law.”

See also the case of Ring v. Devlin, 68 Wis. 384, and the case of Supervisors of Kewaunee county v. Kniffer, 37 Wis. 496. It seems that, in the latter case, the county board undertook to allow the county treasurer two thousand dollars above his regular salary for selling and assigning tax certificates of the county during his two terms. The court decided that the duty of selling and assigning tax certificates belonging to a county is a duty imposed upon county treasurers by law and is compensated by their salaries, and that the county board had no authority to make an extra allowance for him for the performance of that duty. The court said, on page 501:

“But, were it true that the selling and assigning of tax certificates belonging to the county is an extra official duty—one not imposed by law upon the county treasurer,—we should still be of the opinion that no extra compensation can lawfully be allowed therefor. If the board attempts to

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impose duties upon the treasurer without legal authority to do so, that officer may refuse to perform them. But, if he performs them, we think his official salary is the only compensation he can lawfully receive therefor."

Under these decisions of our supreme court I conclude that your county clerk is not entitled to additional compensation for extra clerk hire on the committee for building the county asylum.

Very truly yours,

L. M. STURDEVANT,
Attorney General.

Certified copies.—Secretary of state must make certified copies of records and papers filed in his office when requested, on payment of fees therefor.

November 14, 1906.

HON. F. M. MINER,
Assistant Secretary of State,
Madison, Wis.

DEAR SIR—I am in receipt of your request of the 13th inst. You state that you desire from me an opinion as to whether or not under the statute it is proper for the secretary of state to furnish certified copies of the annual reports filed in the office of the secretary of state by a foreign corporation pursuant to the provisions of section 7, chapter 506, laws of 1905.

I think your question may be readily answered by referring you to section 4148, Stats. of 1898, which provides that a copy of any document or paper filed, deposited, entered, kept or recorded or of any record made or kept pursuant to law in any public office or with any public officer of this state, shall be received in evidence in all cases in like manner and with like effect as the original. The same section then provides as follows:

"If any such officer, upon being tendered his legal fees therefor, shall unreasonably refuse to furnish any such certified copy to any applicant for the same, he shall forfeit not less than two nor more than one hundred dollars, one-half to the person prosecuting therefor."

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This statute does not in terms provide that the secretary of state shall make copies of the records and papers filed in his office on application, but since a penalty is imposed upon him for failure to do so, the statute by implication does impose a duty to furnish such copies.

Musbach vs. Schafer, 115 Wis. 357.

One of the duties of the secretary of state prescribed by section 141, is to furnish certified copies "when required by any person so to do." The report of a foreign corporation made under the provisions of section 7, of chapter 506, laws of 1905, is by the express terms of the statute required to be filed with the secretary of state. The report so filed therefore becomes "a document of paper filed" within the provisions of section 4148, Stats. of 1898.

My opinion therefore is that the secretary of state when tendered his legal fees therefor is by law required to furnish a copy of the annual report of foreign corporations filed in his office.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Permits to minors.—County judge who is on a salary cannot receive extra compensation for issuing permits to minors for work. Such service is not probate business and judge who is not on a salary may charge under per diem statute.

MR. MILTON C. PORTER,
District Attorney,
Merrill, Wis.

November, 17, 1906.

DEAR SIR—I am in receipt of yours of November 15th, in which you state that your county judge has filed a claim against the county with the county court for an allowance for issuing labor permits to minors under section 3, chapter 182, of the laws of 1901, and you say that he claims his authority for so doing is based on chapter 45, of the laws of 1903. The part of the chapter relied on, provides as follows:

"The judge of any county court which is not vested with civil jurisdiction shall be entitled to receive five dollars per

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day, to be paid from the county treasury, for each day he shall be actually engaged in the examination of any person upon a criminal charge, or engaged upon any other matter, not appertaining to probate business, compensation for which is not otherwise provided."

You inquire whether the charge is a legal claim against the county.

In answer to your inquiry I will say that the issuing of permits to minors is in my opinion not probate business. I have discussed the question as to what constitutes probate business in an opinion given to Hon. W. S. Swenson, of Menomonie, dated Oct. 18th, 1905, published on page 527, of the Biennial report and opinions of the attorney general of 1906, which I have recently mailed to you.

The right to issue these permits is also given to the factory inspector and it is a new right given under a recent statute, which I do not believe could be considered as probate business, even under the interpretation of that term in my above cited opinion.

The question as to whether or not your county judge will have a right to extra compensation for these permits will depend upon whether the county board has provided a salary for him under section 694, Stats. of 1898, or whether he is simply receiving the allowances made to him by statute. If he is receiving a salary it is my opinion that the salary would cover all charges that the county judge has against the county and he could not come in for any extra charges for these permits.

Yours very truly,

F. L. GILBERT,
Attorney General.

Register in Probate.—A woman may lawfully be appointed as such.

HONORABLE M. A. BUCKLEY,
County Judge,

December 7, 1906.

Medford, Wisconsin.

DEAR SIR—Your letter of the 6th inst., was received this morning. In it you inquire whether under the provisions of

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section 2464a, Stats. of 1898, you can appoint a female to act as clerk of the county court of Taylor county, who shall be officially designated as register in probate.

Replying you are informed that the only qualification required under the provisions of said section, of the person whom the county judge may appoint to act as clerk of the county court to be designated as register in probate, are that the person appointed shall be "a competent person to act as clerk", and the duties required of such person are purely clerical or ministerial.

The statute not requiring any qualification of such appointee as to sex or age, I am of the opinion that a woman may be appointed to such position. This view appears to be amply supported by the cases you cite.

Wilson vs. Genessee Circuit Judge, 49 N. W. R. 869.

Trainor vs. Board of Auditors, 50 N. W. R. 809.

In addition to that our supreme court in the case of Roberts vs. Erickson, 117 Wis. 324, held that a mandamus would lie to compel the county clerk to sign orders for payment of the salary of the register in probate whom I personally know to have been a woman and whose sex appears to have been made known to the court both by her name and in the course of the opinion she is referred to as "she".

The question of the plaintiff being a woman does not appear to have been discussed in the case, nor her right to hold such office questioned, but I am very well satisfied that the position of register in probate may be held by a woman, and so held.

Yours truly,

L. M. STURDEVANT,

Attorney General.

Vacancy in County Office.—Meaning of the word inhabitant.

JAMES KIRWAN,

December 11, 1906.

District Attorney,

Chilton, Wisconsin.

DEAR SIR—Yours of the 10th inst. received. You will find the opinions that you now ask me to copy and send to you on pages 116 and 123 of the Biennial Report and Opinions, 1906, a copy of which I sent you some time ago.

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The matter about which you now write is all gone over in those two opinions and, if you do not understand them, I have exhausted my powers to make them plain and there is no use of writing further about the matter.

The bill for \$83 filed by the publisher for printing the primary election law, if published under chapter 457, laws of 1901, with the information to voters, may be a legal charge if it was printed in a daily paper, but I judge, from what you say, that it was published as a part of the general election notice under the provisions of section 20, as amended. If so, the charge therefor is illegal.

You also desire my opinion upon the following statement:

“Our clerk of the court and wife left here last month for good and are now living and working in Dane county, Wisconsin. Does such removal from out of this county vacate his said office of clerk of the circuit court of Calumet county, Wisconsin?”

If I accept your statement as a fact, of course the office is vacant, for you say that he has left for good.

Section 962, Wis. Stats. 1898, provides that every office shall become vacant upon the happening of either of the following events: death, resignation, removal, “his ceasing to be an inhabitant of this state, or, if the office be local, his ceasing to be an inhabitant of the district, county,” etc.

The question arises, what is meant by the word “inhabitant” as used in this statute.

I consider this a difficult question, just where the line is to be drawn. It is certain that a county officer may temporarily leave the county where he holds his office without losing his right to the office. On the other hand, when a man is elected to an office, the people have a right to his services in that office and he should remain within the county, so that he may be accessible to people desiring to do business with him officially. The word “inhabitant” as used in this statute, therefore, cannot be synonymous with the word “resident,” as that term is understood when applied to the right to vote in a given place. If it is, a county officer might, as soon as qualified for the office, remove from the county and, if he retained his *residence* in the county, his office would not become vacant, altho he might never return one day during his term.

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In *State v. Boyd*, 48 N. W. 739, it is said that the term "inhabitant" of a place or country is to be understood to mean one who has his domicile or fixed residence there, as opposed to one who is a mere sojourner or temporary resident.

Burrill, in his *Law Dictionary*, vol. 2, page 72, defines *inhabitant* as follows: "A dweller in a place, a resident, one who dwells or resides permanently in a place, one who has a permanent and fixed abode in a place."

According to the common understanding of this term, the word "inhabitant" means one who dwells or resides permanently in a place or who has a fixed residence, as distinguished from an occasional visitor or lodger.

The word "inhabitant" shall be construed to mean a resident in the particular locality in reference to which that word is used.

Subd. 6. sec. 4971, Wis. Stats. 1898.

This definition does not clear up the matter very much, it seems to me; but, if the word "inhabitant" as used in section 962, is to be construed to imply that the office does not become vacant unless the officer loses his residence, in the sense that the term is used in determining the right to vote, then, of course the question you raise is one of fact and the intention of the county clerk might be very material in determining the question. In my opinion a sufficient time has not yet elapsed since your clerk of the court left the county, so that it can be determined whether he has ceased to be an inhabitant or not. If he continues to remain for any considerable length of time, I think he will cease to be an inhabitant within the meaning of the statute and will lose his office. The question requires considerable study and investigation. There are innumerable decisions, of course, construing this word under various statutes, some of which I have examined, but none of them, so far as I have been able to find are strictly in point. If your clerk has left permanently, of course his office is vacant.

Since I cannot determine the matter from your statement, it is not necessary that I answer your further questions relative to that matter. My opinion is, you had better wait until more time has elapsed before you take any action, and perhaps your clerk will return.

Yours truly,

L. M. STURDEVANT,
Attorney General.

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Sheriffs' Fees.—When sheriff on salary acts as agent of state in serving warrant on fugitive from justice he may collect the fee provided by sec. 4843.

December 18, 1906.

OTTO BOSSHARD,

District Attorney,

La Crosse, Wisconsin.

DEAR SIR—I am in receipt of yours of the 17th inst., in which you ask me to advise you officially whether the sheriff of La Crosse county is entitled to charge and receive a per diem of \$8.00 per day while acting as agent of the state in arresting and returning to this state a fugitive from justice. It appears from your letter that your sheriff's salary has been fixed by the county board at the sum of \$3,000, pursuant to chap. 217, laws of Wisconsin of 1901. The resolution fixing the salary of the sheriff provides among other things,

“The foregoing stated salaries shall be in lieu of all fees, salaries, allowances or compensations now received by said officers by virtue of any statutory provision or resolution of the county board heretofore adopted, excepting compensation for the board of prisoners at the county jail.”

The salary so fixed certainly covers all compensation which the sheriff may receive for performing the duties pertaining to the office of sheriff and it also covers all compensation which he is permitted to receive from the county on account of the performance of any duty performed by him for the county even though not within his official duty, if voluntarily performed by him as such officer. Our supreme court said in discussing a similar question,

“All services performed which are within the scope of his official duties or which are voluntarily performed as such officer by request or otherwise are in contemplation of law covered by his official salary.”

Quaw vs. Paff, 98 Wis. 586, 590.

See Kewaunee Co. vs. Kniffer, 37 Wis. 496.

The only question is whether the service performed by the sheriff in arresting and bringing to this state a prisoner on a warrant issued by the governor falls within the rule of these cases as to compensation. The sheriff in executing such war-

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rant is not acting in behalf of the county nor is he rendering services voluntarily for the county. Neither is he performing services as sheriff. He is the agent of the state of Wisconsin and while acting as such agent he is performing no duty as sheriff. The salary fixed by the county board for the sheriff is compensation for his services as sheriff, not as agent of the state, and if he accepts the appointment as agent of the state and performs the services I think without doubt he is entitled to the compensation provided by section 4843, Stats. of 1898.

Yours respectfully,

L. M. STURDEVANT,
Attorney General.

Contracts with Public Officers.—Public officers who are stockholders in a corporation may not as such officers make contracts with such corporation.

December 26, 1906.

HONORABLE WILLIAM KITTLE,
Secretary Board of Regents of Normal Schools,
Madison, Wisconsin.

DEAR SIR—Your letter of the 22nd inst. has been received. You have asked me this question:

“Can the board of normal school regents audit and allow a bill presented by a firm, company or corporation, of which a stockholder or member of such firm, company or corporation is also a member of the board of normal school regents?”

It is an elementary principle of the law of contracts that no man may contract with himself. For instance, if the contract is one of sale, the buyer cannot also be the seller. This principle would hold good if the member of your board is a member of a partnership, firm or company desiring to make a contract with the board. A corporation is however an artificial person. This principle would perhaps not apply to corporations.

Section 4549, Wis. Stats. of 1898, makes it official malfeasance for any officer to make any contract for the sale of goods, as such official, in which he has any pecuniary interest.

“Any officer, agent or clerk of the state or of any county, town, school district, school board, city or village therein, or

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in the employment thereof, or any officer, regent, treasurer, secretary, superintendent, clerk or agent of any penal, correctional, educational, or charitable institution, instituted by or in pursuance of law within this state, or any member of any body or board having charge or supervision of such institution, who shall have reserved or acquired any pecuniary interest directly or indirectly, present or prospective, absolute or conditional in any way or manner in any purchase or sale of any personal or real property or thing in action, or in any contract, proposal or bid in relation to the same, or in relation to any public service, or in any tax sale, tax title, bill of sale, deed, mortgage, certificate, account, order, warrant or receipt made by, to or with him in his official capacity or employment, or in any public or official service, or who shall make any contract or pledge, or contract any indebtedness or liability, or do any other act in his official capacity or in any public or official service not authorized or required by law, or who shall make any false statement, certificate, report, return or entry in any book of accounts or of records in respect to anything done or required to be done by him officially, or in any public or official service, shall be punished by imprisonment in the county jail not more than one year or by fine not exceeding five hundred dollars."

The question then is, is the stockholder in a corporation pecuniarily interested in the contracts of the corporation? It seems very clear to me that he is so interested. The profits of the corporation go to the stockholders.

I have discussed this question at some length and have cited a number of authorities in an opinion rendered to the district attorney of Oconto county and published in my biennial report for 1906, on page 742.

Yours very truly,

L. M. STURDEVANT,

Attorney General.

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Commissioner of Labor.—Deputy may file and be paid his expenses six months after resignation.

January 5, 1907.

HONORABLE J. D. BECK,

Commissioner of Labor and Statistics,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of the 4th instant. It appears from your statement that a state factory inspector resigned last April; that, at the time of his resignation, he had not filed any expense account for the months of January, February, March or April, nor did he file any such expense account until December 20th, 1906, when one for those months was filed.

You ask me now whether you should approve his account.

Sec. 170, Wis. Stats. 1898, provides that a factory inspector shall be paid his necessary traveling expenses while officially engaged outside of Milwaukee.

The fact that this inspector did not file his account when he should have done so does not bar him from filing it now, as no statute of limitations has run against him. The fact that he has not filed it may cast suspicion upon his account, but I think you have no legal right to refuse to approve it on account of the delay.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Secretary of State.—Signature of secretary of state to warrants on state treasurer must be signed by the secretary of state personally unless he is unable to write. Secretary of state as state auditor. Sec. 2, art. VI, state constitution. Statutes cited secs. 139, 144, 145, 157 and sub. 19 of sec. 4971, Stats. of 1898.

Madison, Wis., Jan. 17, 1907.

HONORABLE A. H. DAHL,

State Treasurer,

Madison, Wisconsin.

DEAR SIR—Your letter of the 16th in which you enclose a letter from Mr. Frear, secretary of state, and in which you inquire "whether or not the secretary of state has the authority

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to delegate the authority of signing warrants to any one in his employ" received and noted. I also have considered the letter of Mr. Frear enclosed with yours in which he says,

"I have authorized Mr. Nagler of this department to sign my name on warrants issued to your office attaching his initial to the same.

Please accept this signature the same as my own. I will explain that by this method I am enabled to have the warrants compared twice in this office, which is a more satisfactory practice to me than to sign the warrants in blank, or without examination as is otherwise necessarily practiced while the secretary attempts to perform this duty."

The question presented by these letters is whether or not the secretary of state can delegate to the chief clerk in his department authority to sign his, Mr. Frear's name, to warrants or certificates for the payment of money out of the state treasury.

I have given the question presented careful consideration and here following give my opinion.

By the provisions of sec. 2, art. VI, of the state constitution, the secretary of state is made state auditor. In the words of that constitutional provision referring thereto.

"He shall be *ex officio* auditor, and shall perform such other duties as shall be assigned him by law."

The constitutional duty hereby devolved upon the secretary of state as auditor cannot be transferred wholly or ly to another officer, even by the legislature.

Hastings v. State, 10 Wis. 525.

Mandamus will not lie to compel the secretary of state to issue a warrant for any portion of an account which he disapproves. Whenever expenditures or services are indefinite and uncertain they must necessarily be audited and this can only be done by the secretary of state on proper vouchers or proofs.

State ex rel. Martin v. Doyle, 38 Wis. 92.

An auditor is

"An officer whose duty is to examine accounts of officers who have received and disbursed public money by lawful authority."

Bouvier's Law Dictionary.

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As used in our constitution it (auditor) signifies,

“An officer whose business is to examine and certify accounts and claims against the state and to keep an account between the state and its treasurer.”

State v. Hastings, 10 Wis. 525.

Other statutory provisions in relation to the office of secretary of state and to the manner in which payments shall be made from the state treasury should be considered examined in considering the question presented.

Sec. 139, Stats. 1898, which authorizes the secretary of state to appoint an assistant and designates the duties of such assistant, specifically excepts therefrom the duties of the secretary of state “as commissioner of public lands and auditor.”

Sec. 144, of the Stats. 1898, prescribes the duties of the secretary of state as auditor and section 10 provides (it shall be his duty)

“To examine, determine and audit, as hereinafter directed the claims of all persons against the state.”

Sec. 145, Stats. of 1898, prescribes the manner in which accounts and claims against the state shall be made out and the duty of the secretary of state to audit the same.

Sec. 146, of the Stats. of 1898, reads as follows:

“The secretary of state shall draw his warrant on the state treasurer payable to the claimant for the amount allowed by him upon every claim or account audited as aforesaid, specifying from what fund to be paid and the particular act, or part of act, which authorizes the same to be paid out of the state treasury; and he shall not credit the state treasurer for any sum of money paid out by him otherwise than upon such warrants.”

Sec. 157, of Stats. 1898, relating to the duties of the state treasurer provides:

“It shall be the duty of the treasurer: 2. To pay out of the state treasury, on demand, upon the warrants of the secretary of state, all sums authorized by law to be paid, * * * . He (the treasurer) shall pay no money out of the treasury or state depositories except in pursuance of a law authorizing the payment thereof, and he shall in no case pay any money from the treasury, or have credit for

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any money paid therefrom, except upon warrants of the secretary of state as hereinbefore provided for.”

There is no provision in the statutes relating to the duties of the secretary of state which provide in so many words that he shall personally sign the warrants or certificates issued by him, but that they should be so signed by him is everywhere implied, in fact a certificate required by an officer would not be such unless it was signed by such officer.

The very fact that a certificate is required to claims and warrants implies that it must be signed by the person making it. The state treasurer would be unable to determine whether an account or claim presented to him had been audited by the secretary of state unless his signature was attached thereto. That such signature is required is unquestioned. That every certificate or warrant must bear the signature of the secretary of state in order to properly audit and certify the claim and protect the state treasurer is an absolute certainty, whether so stated in the statute or not.

The duty of auditing claims is a discretionary or quasi-judicial act on the part of the secretary of state which cannot be delegated to or performed by any other officer or employe in the office of the secretary of state any more than a circuit judge might delegate to a court reporter the duty of adjudicating matters brought before the court. I also think that certifying is a part of the act of auditing.

Hastings v. State, *supra*.

Of course the ministerial or scrivener's acts of preparing, under the direction of the secretary of the state, in proper written form, his determination, may be performed by any clerk or servant in the employ of that department, or by any other person directed so to do, but when the warrant or certificate is so prepared I am fully satisfied that it must, subject to the exception hereinafter mentioned, bear the personal signature of the secretary of state.

I come now to the consideration of the crucial question of whether the signature required to be made by the secretary of state upon state warrants or certificates must actually and physically be made by the secretary of state in person, or whether he can delegate that duty to another officer in his department.

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Aside from any statutory provision in relation to the manner in which a signature should be made I arrive at the conclusion that it must be made by the secretary personally.

Generally speaking, and as to private matters, one may authorize another orally, in an unacknowledged writing or by power of attorney, formally executed and acknowledged, to perform any act for him relating to the execution of a written instrument which he might do in person and in certain cases official acts may be performed by a subordinate officer or deputy in the name of his principal, and the acts so performed are legal and almost universally accepted as the act of the principal or superior officer.

Mecham Public Officers, chap. 2.

But a distinction is made as to the performance of such acts by officers who are by statute (or the constitution of the state) charged with the duty of personally signing or certifying an instrument. In such a case the signature or certificate though a purely physical act, must be made by the official personally.

Mecham Public Officers, sec. 568.

Chapman v. Inhabitants of Limerick, 56 Me. 390.

Opinion of the justices, 68 Me. 587.

In the Chapman case, *supra* the court says:

“The statute (c. 3, sec. 7,) requires that ‘the person who notifies the meeting shall make his return on the warrant, stating the manner of notice and the time it was given.’ This return is an essential preliminary to a legal meeting. It is the legal evidence that it has been called according to law. It is conclusive upon the rights of all. It, therefore, becomes a very important public document. The officer making it is responsible for its truth and correctness. It requires no argument to show that it was never in the contemplation of the law-makers, that official certificates or returns, which the law requires of those holding certain offices, might be signed by attorney or agent, or that they could have any legal validity unless signed by the officers so that they should bear his own handwriting. There may be cases, unquestionably, where the signature is made by a third party, at the request of the officer, in good faith and

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with honest intentions by all the parties. And this is, without question, one of such cases. But, if we sanction this mode as the authentication in such a case, we establish a doctrine, which will be far reaching in its effects. It would reach to all cases where any public officer is required to sign any instrument or certificate. The clerk of the court might sign writs, executions, and records by proxy. A sheriff might authorize a bystander, perhaps a transient person, when no one else was present, to write the sheriff's name to a return of levy. The governor of the state might thus sign a death-warrant.

“If this action by deputy was sanctioned it would offer temptations to many officers to avoid all liability for their official misdoings or neglects, or mistakes, by taking care to have a third party write his name to his return or certificate and taking care to have the proof that it was done by his direction, difficult if not impossible. A denial of his signature would be his defense. It is well known that the president of the United States has a secretary who is authorized to sign the name of the president to land warrants. But this is given by a special law, and the fact that such law was required before the president could be relieved from the drudgery of signing each warrant is strongly corroborative of the general doctrine that all public officers must sign their own name to their own returns and certificates of official acts.”

In the Chapman case a statute in regard to signatures was construed by the court. We have a similar statute in this state in respect to signatures (Subd. 19, of sec. 4971, of the Stats. 1898), which reads:

“The words ‘written’ and ‘in writing’ may be construed to include printing, engraving, lithographing and any other mode of representing words and letters, but in all cases where the written signature of any person is required by law it shall always be the proper handwriting of such person or in case he is unable to write, his proper mark or his name written by some person at his request and in his presence.”

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This statute has received the consideration of our supreme court in a number of cases.

Mericle v. Mulks, 1 Wis. 366.

Williams v. Mitchell, 49 Wis. 284.

Scott v. Sever, 52 Wis. 176.

Mazhan v. Moore, 54 Wis. 214.

In the case of Scott v. Sever, it was held that the last clause of the subdivision must be limited to cases where a written signature is expressly or by necessary implication required. In my opinion you present such a case.

In the case of Mericle v. Mulks, *supra*, I understand the decision to be that where officers are required by law to attach their signatures to an official document it must be done by them personally if they are able to write. If they are not able to write the signing may be done by mark or the signature may be made as provided in said statute by another person at their request and in their presence. In that case the signatures of the supervisors of a town to a road warrant and tax list made by the town clerk under the direction of the supervisors and at their request was insufficient when it appeared by their signatures to another warrant that they were able to sign their names. Hence, I conclude that if the secretary of state is able to write, warrants must be signed by him in person, but if by reason of any accident or disability he is unable to write such warrants may be signed by a subordinate officer at his request and in his presence. It scarcely need be said that the question presented is not only exceedingly interesting but very important as millions of dollars are paid out of the state treasury every year on the warrants of the secretary of state. Indeed, that is the only authority for the treasurer to pay money from the treasury.

The people of the state of Wisconsin by statute have provided that the duty of issuing warrants should devolve upon the secretary of state, and, at least in point of law, they choose for a secretary of state a person whom they believe to be especially qualified to perform that duty. As may readily be seen from the views of the court expressed in the Chapman case, *supra*, it might be deemed a careless or negligent method of doing business to have such responsibility intrusted to others. I realize that the burden devolving upon the secretary of state by reason of this duty is irksome and onerous but am unable to escape the

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conclusion above stated and will only add that if the secretary of state finds himself personally disabled from performing this duty he should in some official form notify the state treasurer to that effect by a document which may be preserved by the treasurer as a public record.

Trusting that what I have said fully answers your inquiry, I remain,

Very truly yours,

F. L. GILBERT,
Attorney General.

Secretary of State.—Signatures to warrants by others in case of his disability, may be made at his request and in his presence, but he must furnish the state treasurer with evidence of his disability and authenticate of warrants so issued.

HON. A. H. DALL,
State Treasurer,
City.

January 19, 1907.

DEAR SIR—Your letter of the 18th, acknowledging the receipt of my opinion of the 17th, in respect to the signing of warrants by the secretary of state, received.

“You state you (myself) have decided that this work cannot be delegated to others except when the secretary cannot sign his name and when he is disabled.”

The letter of Secretary Frear to you dated January 16th, 1907, and a certificate of Dr. Schneider, oculist, dated January 17th, 1907, also received.

You further say,

“The doctor’s certificate seems to show that Mr. Frear is disabled and cannot perform this duty (signing warrants.)”

You inquire,

“Whether the certificate is sufficient? Whether this is a sufficient reason for such disability as you refer to in your written opinion?”

You say that under certain conditions such warrants may be signed by a subordinate officer, at his request and in *his presence*.

“It appears that I must have some evidence to show that the warrants so signed were actually signed in the presence of the secretary of state. Will a statement by him over his

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own signature to the effect that warrants of certain numbers were signed by the subordinate so selected to sign them in his presence be sufficient?"

The certificate of the oculist enclosed in your letter reads as follows:

Milwaukee, Wis., Jan. 17, 1907.

"This is to certify that I have been treating James A. Frear for disease of the eyes during the past eight months and that I have instructed him to abstain from reading, and writing, or close application during this period excepting to a very limited extent. I find the condition of his eyes at this time require almost absolute rest; otherwise, the permanent sight will be impaired with a possibility of more serious injury.

Dr. Joseph Schneider,
Oculist."

From which it appears that Mr. Frear's eyes are in a condition which renders it dangerous to his eye sight to attempt to perform the work of signing a great number of documents of any kind and I do not think the law would require that he should do any act in respect to the use of his eyes which might destroy his eye sight, even though the duty of signing warrants is imposed upon him.

I will say further that I think the certificate of the doctor sufficiently establishes the fact that Mr. Frear's eyes are diseased and that for the present they will require almost absolute rest. This certificate furnishes you sufficient authority to accept signatures of his name to warrants made by others than himself if you are satisfied that they are made in his presence and at his request.

But neither this certificate nor Mr. Frear's attached letter furnishes you any satisfactory evidence that the warrants sent to your department signed by others than Mr. Frear before his letter and certificate were received, were signed by another at his request and in his presence.

I think to fully protect you and satisfy the provisions of law, Mr. Frear should make and file with you at the present time a certificate signed in his own hand writing, to the effect that at the time the warrants, indicating the same by number, now in your office, to which his name was signed by another

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person, were so signed by such other at his request and in his presence, and that at the time he was so disabled by reason of a disease of the eyes, as to be unable to sign such certificates.

That hereafter, every batch of warrants, unless signed by the secretary personally, sent to your office, should be accompanied with a certificate of like tenor.

I realize that this is a very important matter to you and to the state and I can see that you run a great risk in making payment thereon from the state treasury unless every warrant or batch of warrants to which Mr. Frear's name is attached by another than himself is accompanied by satisfactory evidence that at the time they were so signed he was disabled from signing in person and that the signature of his name made by another, was made in his presence and at his request.

Beside, unless such a certificate be given you with all warrants so signed by another you would be unable to know when the disability of the secretary of state ceases to exist.

Yours truly,

F. L. GILBERT,
Attorney General.

Supervisor of Assessment.—Is entitled to \$3.00 per day for time devoted to his duty when neither the county board nor the commission of taxation have fixed a compensation. 2. If no limit is fixed by the county board as to the time which he may devote, he may put in the maximum number of days under the law. 3. Bonds of special guardians must be filed but need not be recorded.

MR. E. V. WERNER,
District Attorney,

Shawano, Wis.

Jan. 24, 1907.

DEAR SIR—Yours of January 22nd, was received. You state that the county board of your county having failed to appoint or elect a county supervisor of assessment and having failed to fix a salary and a time limit and rate of compensation, and the commissioners of taxation having appointed a person to fill the office of supervisor of assessment and having failed to fix the rate of compensation these questions arise.

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1. What compensation shall the supervisor of assessment receive?

2. For how many days would he be entitled to receive a compensation?

3. Would the county judge be obliged to record the bond of a special guardian under sec. 3505, of the Stats. of 1898, in view of the fact that under sec. 3968, guardian's bonds are to be filed and recorded.

You state that the value of property in your county subject to taxation under the general assessment laws as last determined by the state board of assessment, exceeds ten million dollars.

In answer to your first question I will say that section 3, of chapter 523, provides:

“The county board at the annual meeting at which such board shall elect a county supervisor of assessment, and prior to such election, shall fix the compensation of such officer, which shall not be increased or decreased during his term of office, but the compensation of said officer shall not exceed the sum of four dollars nor be less than three dollars for each day actually employed in the work of such office, which compensation shall include all his expenses except for stationery, blanks and postage.”

Section 1, of said chap. 523, provides:

“That in case any such board shall fail to elect a supervisor of assessment at the annual meeting herein designated for that purpose, or shall fail to fill any vacancy within thirty days after it shall occur, the commissioner of taxation shall appoint a suitable person to hold such office and discharge the duties thereof and shall also fix the rate of compensation of such appointee within the limits herein prescribed.”

In the case you mention, neither the county board nor the commissioner of taxation having fixed the compensation of the supervisor of assessment as provided by the above quoted provisions of the statute, the question arises—is he entitled to three or four dollars per day?

In the case of *Clerk v. County of Milwaukee*, 53 Wis. 65, our court decided that where the statute provided that the

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compensation of the superintendent of schools in any district of a certain number of inhabitants, if a salary, should not be less than \$800, and where plaintiff's district contained the number of inhabitants therein named, and the board, after his election, fixed his salary, in terms, at only \$500.00. He is entitled to recover \$800.00 per annum for his salary.

It was held that the board had no power to fix the salary below the minimum of the statute and that the statute fixing the minimum amount of the salary which the board was authorized to allow to the county superintendent, was in fact a fixing of the salary at that amount.

In the case of *O'Herrian v. Milwaukee county*, 67 Wis. 147, our court passed on a similar question. The court held that under sec. 95, ch. 155, laws of 1863, as amended by ch. 177, laws of 1869, (providing that in counties or districts containing more than ten thousand inhabitants, the annual salary of the county superintendent of schools should not be less than \$800), when it appeared by the census of 1875, that a district contained more than ten thousand inhabitants, the salary of the superintendent (previously fixed at less than \$800) became, without any further action of the county board, \$800 per annum for the term of office commencing January 1, 1876.

Applying the reasoning of this case to your first question, I will say that it is my opinion, that under the facts stated, your supervisor of assessment is entitled to the minimum amount of compensation fixed by the statute and that is \$3.00 per day.

With reference to your second question I will say that had the law provided no limit to the number of days that the supervisor of assessment might put in during the year, he would be entitled to put in as many work days as there are in a year, but sec. 3, of said chapter 523, contains the following:

“The county board, at the time of fixing the rate of compensation of the supervisor of assessment, may, by resolution adopted by majority vote of two-thirds of the members thereof, limit the number of days in each year for which such officer shall receive compensation for his services; provided that in counties in which such value shall exceed ten million dollars such limit shall not be less than one hundred days nor more than one hundred twenty-five days.”

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I am of the opinion that under this provision of the statute and the reasoning of the above cited cases, the number of days which the supervisor of assessment is limited to by the provisions of the law, is the maximum number of one hundred and twenty-five days.

Had the county board acted in the matter they could have limited him still more, or to 100 days but they having failed to act, it is my opinion that he is limited to 125 days.

In answer to your third question I will say that sec. 3968, providing that the bonds given by a guardian shall be filed and recorded applies to the bonds of general guardians for this section comes under ch. 170, of the Stats. of 1898, being the chapter which treats of general guardians; while sec. 3505, treats of special guardians and provides that the bonds given by said special guardian shall be filed in the county court or with the clerk of the circuit court, but it does not require the same to be recorded. It seems to me to be very evident that the provisions of sec. 3968, are not to be construed as applying to the bond provided for under sec. 3505, and I am of the opinion that it is not necessary to record the bond provided for under sec. 3505.

Very truly yours,

F. L. GILBERT,
Attorney General.

State Treasurer.—Is authorized to pay money out of the treasury belonging to the board of agriculture on the order of the president and secretary without a warrant drawn by the secretary of state.

January 30th, 1907.

HONORABLE A. H. DAHL,
State Treasurer,

Madison, Wisconsin.

DEAR SIR—Yours of January 25th, was received. You inquire whether you are authorized to pay out money as treasurer of the state board of agriculture on the orders of the president and secretary, under the provisions of section 1458b, Wis. Stats. 1898, without a warrant drawn by the secretary of state.

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Section 1458*b*, provides as follows:

“Whatever money shall be appropriated or otherwise received by said board for the department of agriculture shall be paid to the state treasurer and be disbursed by him on orders signed by the president and secretary of the board, for such purposes as, in the judgment of the board, will best promote the interests committed to their charge. . . .”

Chapter 433, of the laws of 1901, being an act to provide a central system of accounting for all state officers and state institutions, in section 1 provides as follows:

“It shall be the duty of the governor to take such action, and to employ such assistants as in his discretion he may deem necessary to effectively establish in this state a central system of state accounting so that said system when established shall apply to all departments of the state and to all charitable, penal, reformatory and educational institutions of the state, and to the state board of control, the board of regents of the normal schools, the regents of the university of Wisconsin, the state historical society and to the officers, agents and employes of the same, and to each and every board, society, commission, association, and to every officer, agent or employe thereof, or of the state who by virtue of his office receives, collects or disburses any money.”

Subdivision 3, of section 3, of said chapter provides:

“No money shall be paid out of the state treasury except on warrant drawn by the secretary of state, who shall require in all cases an itemized voucher showing for what purpose the debt has been contracted.”

A similar provision is contained in sub. 2 of sec. 157 of Stats. of 1898.

It will be noticed that said section 1 does not mention the state board of agriculture; but, as the state board of agriculture disburses money received from the state and, as it is a department of the state and in composition a board, there can be no question but that it is included in said section.

We here have a law that, in general terms, applies to all the departments of state.

The question presents itself, would it be necessary for the state treasurer to receive a warrant from the secretary of state

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before he could pay out any money in his hands as treasurer of the board of agriculture?

Said section 1458*b*, provides that the money shall be paid out on orders signed by the president and secretary of said board, while said subdivision 3, of section 3, provides that no money shall be paid out of the state treasury without a warrant from the secretary of state. There seems to be a conflict between these statutes. We note, however, that said section 1458*b*, is a special enactment, providing for the disbursement of a particular fund, while the other is a general provision applying to all the funds in the hands of the state treasurer.

It is an old and familiar rule that, where there is in the same statutes a particular enactment and also a general one, which, in its most comprehensive sense, would include what is embraced in the former, the particular enactment must be operative and the general enactment must be taken to affect only such cases within its general language as are not within the provisions of the particular enactment.

Felt v. Felt, 19 Wis. 193,

State v. Hobe, 106 Wis. 411.

Said chapter 433, was a later enactment than section 1458*b*, but we find no repealing clause in said chapter which repeals said section 1458*b*. The question arises, would such later enactment repeal the former by implication?

It is a canon of statutory construction that a later statute general in its terms and not expressly repealing a prior special statute, will ordinarily not affect the special provisions of such earlier statute. In other words, where there are two statutes, the earlier special and the later general, the terms of the general is broad enough to include the matter provided for in the special, the fact that one is special and the other is general creates a presumption that the special is to be considered as remaining an exception to the general, and the general will not be understood as repealing the special unless repeal is expressly named.

State v. Public Land Commissioners, 106 Wis. 584,

Janesville v. Markoe, 18 Wis. 351,

Walworth Co. v. Whitewater, 17 Wis. 193,

Mead v. Bagnall, 15 Wis. 156.

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It will be noticed in this connection that, according to the published report of the state board of agriculture, the greater part of the money received by this board is not from the state, but from its own income, such as the gate receipts of the state fair and other sources mentioned in said report. Under chapter 446, of the laws of 1905, there is a provision authorizing the secretary of state to draw a warrant for forty percentum of the total amount of premiums paid by said board at its annual fair for the preceding year, under certain conditions. The secretary of state is to audit this amount and the same is paid to the officers of the said board of agriculture and the money is then deposited with their fund with the state treasurer, who is made *ex officio* treasurer of their board under section 1458, Wis. Stats. 1898. This sum, however, is not to exceed ten thousand dollars. This board receives no other money from the state, except direct appropriations by the legislature, and these, of course, are to be paid to the treasurer of their board by warrants drawn by the secretary of state. The latter part of said section 1458*b*, provides as follows:

“No officer, clerk or employe of said board shall have any claim upon the state for any salary or expenses, except such as may be allowed by the board and paid from any appropriation or funds under their control; and the state shall not in any manner whatever be liable for any debt or obligation incurred or contract made by said board.”

The fund of said board is here spoken of as under their control, and it seems to me that the state has always considered this fund as separate and not covered by the general provisions of law in regard to money in the state treasury. The greater part of the fund is not received from the state. That which is received is audited in an aggregate sum and warrants drawn therefor by the secretary of state. It seems to me to be clearly the intention of the law that it is not necessary for the secretary of state to audit the sums to be drawn from this fund or to draw warrants for them. I am informed that it would be practically impossible for the said board of agriculture to successfully conduct a state fair and make the necessary expenditures if every bill were to be audited by the secretary of state, unless he were personally present at such fair. The state treasurer, I understand, has paid out money on orders signed

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by the president and secretary heretofore and no warrants have been drawn by the secretary of state. It is my opinion that, under the plain intent of the statutes, such is the correct practice.

Very truly yours,

F. L. GILBERT,
Attorney General.

County Judge.—Vacancy may be filled by appointment. Appointee to hold until election only.

February 16, 1907.

HONORABLE A. T. TORGE,
Assistant Secretary of State,
Madison, Wis.

DEAR SIR—Your letter of the 15th inst. has been received. You state that several months ago the governor appointed C. B. Rogers of Fort Atkinson to fill the vacancy caused by the resignation of Judge Grimm, county judge of Jefferson county, and that he stipulated in said appointment that Mr. Roger's term should continue for the unexpired term of Judge Grimm, ending on the first Monday of January, 1910.

You have asked me whether the secretary of state shall call an election in Jefferson county this spring to fill the vacancy. In reply to your question I will say that sec. 2441, Wis. Stats. 1898, before it was amended, provided that

“When a vacancy shall occur in the office of county judge from any other cause or there shall be no person qualified to take the office at the commencement of the term the governor shall appoint a county judge, and the person so appointed shall hold for the residue or for the whole of the term.”

Sec. 2, of chap. 7, of the laws of 1899, amends sec. 2441, by striking out the words “for the residue or the whole of the term” and inserting in lieu thereof the words, “until the first Monday of June next succeeding said appointment, unless such vacancy shall happen within twenty days next before the first Tuesday of April, in which case such appointment shall hold until the first Monday in June next thereafter.”

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This seems plainly to indicate the legislative intent to change the term of office, where a vacancy occurs, from the residue of the term to the first Monday of June following an election at which a county judge might be elected.

Chap. 7, is entitled,

“An act to make the method of filling vacancies in the office of county judge uniform with the method of filling vacancies in the office of justice of the supreme court and of circuit judge.”

Vacancies in the office of justice of the supreme court and of circuit judge are filled, not for the residue of the term but until an election for those offices can be held. This further indicates the legislative intent as above stated.

Chap. 91, laws of 1905, amends sec. 2441, and chap. 7, laws of 1899. Sec. 1, of that chapter provides,

“In all cases of vacancies in the office of circuit judge or county judge the election to fill such vacancy shall be held on the first Tuesday of April next after the vacancy happens, in case such vacancy happened twenty days or more before such day, but if no election be then held for such purpose, or if the vacancy happened within twenty days before said first Tuesday, then the election shall be held on the first Tuesday of April next thereafter.”

The section further provides, that

“When a vacancy shall occur in the office of county judge or there shall be no person qualified to take the office at the commencement of the term, the governor shall appoint such judge, and the person so appointed shall hold until the first Monday of June next succeeding an election to fill such vacancy; but when no election to fill such vacancy is held then such appointment shall be for the residue of the term.”

I am of the opinion that the words “an election to fill such vacancy” refer to the election to be held “on the first Tuesday of April next after the vacancy happens” and that therefore a county judge should be elected at the coming election in Jefferson county, to fill the vacancy caused by the resignation of Judge Grimm.

Very truly yours,

F. L. GILBERT,
Attorney General.

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County clerk to furnish returns.—The incumbent county clerk should furnish the returns required by sec. 1005, R. S. 1898, as amended by sec. 12, ch. 315, laws of 1903 when his predecessor failed to do so.

February 17, 1907.

HONORABLE A. T. TORGE,
Assistant Secretary of State,
Madison, Wis.

DEAR SIR—I am in receipt of your favor of this date in which you state that the clerk of La Fayette county, whose term expired on the first Monday of January, 1907, failed to comply with sec. 1005, Stats. of 1898, as amended by sec. 12, chap. 315, laws of 1903, which provides that county clerks shall make out and transmit certain statistics to the secretary of state between the first and fourth Mondays in December of each year.

You ask whether or not the present county clerk of said county should be required to make the statement as the same is absolutely necessary for use in your office. In reply to the same will say that it is beyond question that an incoming county official takes his office with all its burdens and that if his predecessor failed to properly comply with the law in making such reports, it is the incumbent's duty to make this return.

Every official of this state in taking office, finds numerous duties devolving upon him which might well have been performed by his predecessor and which in fact were the duties of his predecessor and might have been performed by him had he made a proper effort in that direction, and yet, because such predecessor failed to perform the duties, it is no excuse for the incoming official to refuse to perform them.

The office of the county clerk is a continuous office and the change of incumbents is immaterial. 77 N. Y. 50.

Yours truly,

F. L. GILBERT,
Attorney General.

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Secretary of State.—May not send messenger to delinquent town clerk for information relating to taxes.

March 12, 1907.

HONORABLE A. T. TORGE,
Assistant Secretary of State,
Madison, Wisconsin.

DEAR SIR—Your communication of the 12th inst. has been received. You have called my attention to chapter 143, laws of 1899, which is as follows:

“Section 1. Annually, on and before the thirty-first day of December, a statement in detail of all taxes levied in each town, village, city and county during the calendar year, shall be made and filed by the clerk thereof, with the secretary of state.

Section 2. Any such clerk failing to make the statement herein provided for, shall forfeit twenty-five dollars.

Section 3. The secretary of state shall prepare and furnish the blanks for such statement.

Section 4. The secretary of state within thirty days after this act shall take effect, shall call for and such clerks within sixty days thereafter shall make such statement for the year 1898.”

Section 1015, Wisconsin Statutes of 1898, provides that

“If any town, city or village clerk shall have failed to transmit to the county clerk the statement required by sec. 1004, the county clerk may send a messenger to such delinquent town, city or village clerk for the statement.”

Section 1016, provides that

“When any county clerk shall be so delinquent the secretary of state may send a messenger to him for the statement concerning the levying of taxes.”

Section 1068, Wis. Stats. of 1898, to which you have called my attention, is as follows:

“Whenever any town, city or village clerk shall have failed to transmit any such statement within the time fixed as aforesaid, the county clerk shall send a messenger therefor, who shall be paid and the expenses charged back

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as provided in section 1015; and whenever any county clerk shall have failed to transmit any such abstract within the time fixed as aforesaid, the secretary of state may send a messenger therefor, who shall be paid and the expenses therefor charged back as provided in section 1016."

These provisions of law clearly provide that when a county clerk fails or neglects to send his statement regarding taxes, the secretary of state may send a messenger to him for such statement and that the expense of such messenger shall be paid by the county whose officer is delinquent. I am however unable to find any provision in the statutes authorizing the secretary of state to send a messenger to a delinquent town, village or city clerk. Although these clerks report directly to the secretary of state the legislature has failed to make provision in case of their neglect to properly perform their duties in this matter.

Very truly yours,

F. L. GILBERT,
Attorney General.

Eligibility.—Of state senator for membership on Vicksburg commission.

March 18th, 1907.

HONORABLE H. W. ROOD,

Custodian G. A. R. Memorial Hall,
Madison, Wisconsin.

DEAR SIR—You have asked me concerning the eligibility of Senator Bird for appointment as a member of the Vicksburg Commission.

It appears that the law creating this commission was passed while Senator Bird was state senator. Since that he has served the term as senator and been re-elected. There is a bill before the legislature enlarging the powers of the commission.

The position has no emoluments. Such being the facts, I see nothing to make Senator Bird ineligible to this position.

You have also asked me concerning state aid to G. A. R. lodges.

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The only statute of this nature that I am able to find is chapter 124, laws of 1899, which provides that the board of any town, village or city may appropriate a sum of money not exceeding one hundred dollars, to defray the expenses of the proper observance of memorial day.

Yours very truly,

F. L. GILBERT,
Attorney General.

Sheriff, Fees of.—Sheriff of Sheboygan county is not entitled to extra compensation for supervising the inmates at work in the jail.

MR. EDWARD VOIGT,
District Attorney,

March 21, 1907.

Sheboygan, Wisconsin.

DEAR SIR—Yours of the 16th inst., was received. You say that the county board for Sheboygan county at its November, 1906, meeting, adopted a resolution putting the county jail under the supervision of three trustees and provided for the erection of a work house under the provisions of secs., 697*l*, to 697*w*, Wis. Stats. of 1898. You say that the work house has been built and that the resolution was adopted after the present sheriff was elected. You also state that your sheriff receives a salary which was fixed at the November, 1905, meeting, pursuant to the statutes. You request my opinion as to whether the trustees of the county jail can make the sheriff work the persons in the work house for his present compensation and without giving him notice of such action before his election to office. You say that the trustees have submitted this question to you and you enclose a copy of your opinion on it and request an opinion from me.

I have examined this question and it is my opinion that you have arrived at the correct conclusion in your opinion. Sec. 697*g*, Wis. Stats. of 1898, clearly makes it the duty of the sheriff or his deputy to have charge of and direct the employment of the inmates of your jail and work house. Said section also provides, "Said labor shall be performed in and about the county buildings or work house provided by the trustees, pursuant to this provision." I am unable to find any pro-

Official Opinions—Public Officers.

vision in the statutes which provides any fees for this kind of work.

The salary which the county board may fix for the sheriff under sec. 694a, or under chap. 217, of the laws of 1905, expressly says that it shall not include the services rendered for keeping and maintaining persons in the county jail. The exception in said statutes would probably be construed to mean the boarding of the prisoners, for under the general powers of the county board as given in sec. 669—12, Wis. Stats. of 1898, they are authorized "to prescribe the diet of the inmates of the jail and fix the maximum compensation to be paid therefor" but I find no authority giving the board power to provide any extra compensation for the supervision of the inmates of the jail or the work house.

Under sec. 731—32, there is a fee provided for the sheriff for

"Guarding any prisoner sentenced to imprisonment in the county jail when the prisoner performs such labor upon any highway or public improvement and there are no secure means for preventing his escape, one dollar and fifty cents for each day, and seventy-five cents for each half day so employed."

All inmates of your work house must be employed in or about the work house and therefore would not be covered by this statute.

I have therefore arrived at the same conclusion that the sheriff is not entitled to extra compensation for the extra service which he is called upon to render by reason of your county board erecting a work house in connection with your county jail. The authorities which you cite in your brief are in point.

It is a well established rule of law that a public officer who is required to perform services takes the office *cum onere* unless there is a compensation provided for such services.

Yours truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Public Officers.

Public Officers.—Cannot contract with themselves. Member of county training school board may not be chosen principal of such school.

March 22, 1907.

HONORABLE L. W. WOOD,
State Rural School Inspector,
Madison, Wisconsin.

DEAR SIR—You have asked me whether a county training school board may legally choose one of their own number as principal of a county training school.

It is a general principle of law that a public officer may not make a contract with himself in relation to his public duties. He may not contract with himself as a public official for the sale of materials or for the performance of labor or services. In the case of *Pickett v. School District No. 1, town of Wiota*, 25 Wis. p. 551, the school board contracted with one of its members to build a school house. The supreme court held in that case that such contract was against public policy and void. Paine J., in rendering an opinion in that case, said that it was against public policy to allow a member of a school board, while holding a fiduciary relation to the district, to place himself in an antagonistic position and obtain the contract for himself from the board, of which he was a member. He said:

“The general principle upon which this proposition must rest is, that no man can faithfully serve two masters whose interests are in conflict, and, as men usually and naturally prefer their own interests to those of others, where one attempts to act in a fiduciary capacity for another, the law will not allow him while so acting to deal with himself in his individual capacity.”

As to whether or not the member desiring the employment as principal of the school took part in his own selection would not be material. The law makes it his duty to choose a principal for the school and to make the terms of the contract.

I am therefore of the opinion that such a contract would be illegal.

Yours very truly,
F. L. GILBERT,
Attorney General.

Official Opinions—Public Officers.

Auditor—Secretary of State.—Power and authority of, as auditor.

HONORABLE JAMES A. FREAR,
Secretary of State.

April 9, 1907.

DEAR SIR—In your letter of the 4th inst., you state:

“I have had presented to me a statement of accounts allowed by the regents of the University of Wisconsin, April 1st, 1907, amounting to \$40,069, which has been properly certified to me by the board of regents as correct and audit requested. . . . No authority is cited for some of the charges mentioned in the statement and, in order to govern the practice of this office, I ask your opinion and authority for several of the charges which therein appear. The names of a number of the instructors upon the university payrolls appear to have extra allowances made for ‘instruction.’ The oral explanation made for these charges is that these instructors are employed by the free library bureau in giving lectures throughout the state and that such accounts as are certified by the regents should be audited here. Another item is one in favor of L. J. Pickarts (Bursar), after whose name appears the statement ‘cash advanced.’ The total advance on this roll made by Mr. Pickarts amounts to about \$500. An item of \$350 in the account presented is certified in favor of a local firm of attorneys for legal services rendered. There also appears in the list of accounts the sum of \$254.24, marked ‘contingent,’ in favor of C. R. Van Hise.

“I have been orally informed that this is part of a contingent fund set apart for the use of the president of the university for entertainment purposes. An account is also presented in favor of Miss May L. Swineford, \$100, for catering. These items have been especially called to my attention and, in order to determine the practice hereafter to be pursued by this department in such matters, please advise me if any separate inquiry is authorized by me when such matters have been properly certified by the board of regents, also whether any laws or regulations made by the board of regents and not specifically adopted by the legislature are to govern this department in auditing uni-

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versity accounts. If not, please further advise me under what authority I am permitted to audit cash advances, contingent funds or caterer's services as above set forth. Please give me your opinion upon the foregoing, together with any advice as to the allowance of legal charges and payment of extra services or instructors as above set forth."

I am also in receipt of a letter to you from Mr. McCaffrey, acting secretary of the university regents, dated April 4th, making some explanation in respect to some of the items in the payroll of the university which you question.

I also understand by subsequent conversation with you that the principal or only matter upon which you wish an opinion on the subjects presented by your letter is as to the extent of your power and authority to examine claims and accounts.

By the constitution of the state, section 2, article VI, you as secretary of state are *ex officio* auditor of claims and accounts against the state. The word "audit" literally means, a hearing. "Auditor" means one who hears, an officer who examines and allows as proper or rejects as unlawful. (Anderson's Law Dictionary.) "Auditor" signifies an officer who examines and certifies accounts against the state and keeps an account between it and the state treasurer. (State v. Hastings, 10 Wis. 525.) The functions of the state auditor are quasi-judicial. (State v. Brown, 10 Ore. 215.) An auditor is one authorized to examine accounts, compare charges with vouchers, examine parties and witnesses, allow and reject charges and state a balance.

People v. Oneida Co. Supervisors, 24 Hunn. 413, 419.

Sawyer v. Mayhew, 71 N. W. 141, 142.

Whitehead v. Willard, 43 Mass. 216.

Fisk v. Gray, 100 Mass. 191.

Whitehead v. Perie, 15 Tex. 7.

Lock v. Bennett, 61 Mass. 445.

From an examination of these various authorities, I conclude that the functions of an auditor are not confined within the narrow limits of simply ascertaining whether a claim is in proper form and verified, or that it comes within the provisions of law for the payment of money from the state treasury. I consider that, as auditor, the secretary of state may go behind the formal statements of items in an account which on its face

Official Opinions—Public Officers.

is in due form, and examine into all the facts and circumstances going to make up the claim presented; that, if necessary, he may examine and cross-examine the claimant and other witnesses, to fully ascertain all the facts in respect to any account presented or any item thereof. The treasurer of the state is authorized to pay out money without further inquiry upon warrants executed by the secretary of state, so that no person except the secretary of state stands between the state and claimants against it, and in no other manner than by careful examination of all the claims can the state treasury be adequately protected from mistake or fraud. As above stated, when the secretary of state is acting as auditor of claims, he acts in a quasi-judicial capacity and, in my opinion, he is impliedly clothed with all power necessary to enable him to ascertain that any claim is just, free from fraud or mistake, and that it clearly comes within some provision of law authorizing the payment of money from the state treasury.

In addition to ascertaining that claims against the state are in proper form and properly verified, it is the duty of the secretary of state to also ascertain that every claim for money against the state comes within some provision of law, for the state constitution provides (section 2, article VIII): "No money shall be paid out of the treasury except in pursuance of an appropriation by law."

For the reasons stated, I have not entered into any specific consideration of the several claims spoken of in your letter, but have endeavored to point out the power which I think is vested in you as secretary of state by the constitution when acting as state auditor.

I trust that I have made this duty plain as I view it. I am not of the opinion that you act in a merely clerical capacity in passing upon claims, and that you are obliged to audit and approve claims, payment of which is provided by law and which are properly stated and verified, but that your power extends much further, and that it is your right and duty to fully investigate all claims in respect to which you entertain any doubt and require claimants to point out the law of the state under which they claim to be entitled to have their accounts paid.

Yours truly,

F. L. GILBERT,

Attorney General.

Official Opinions—Public Officers.

Audit—Claims—Wolf Scalps.—The state auditor in auditing claims may take into consideration any facts that have come to his knowledge.

May 14th, 1907.

HONORABLE JAMES A. FREAR,
Secretary of State,
Madison, Wisconsin.

DEAR SIR—You state that in several instances county clerks have forwarded you the scalps of wild animals for examination, together with their certificates, as provided by section 1628, of the Wisconsin Statutes of 1898. You ask whether you are confined, in auditing claims for bounties, to the certificates of county clerks, or whether you may also be governed by your knowledge gained from an examination of the scalps.

In reply, I will say that the law does not require county clerks to send you the scalps of animals upon which bounty is paid. The law makes it their duty to destroy such scalps. However, in several instances, county clerks have sent you the scalps and you have examined them and are in possession of the knowledge gained from such examination.

Section 1628, provides that the county clerks shall forward to you the oath of the claimant for bounty and his own certificate, and that you "shall audit such claim and the same shall be paid out of the state treasury. The word "audit" does not necessarily mean *allow*. A disallowance upon examination is an audit. The functions of the state auditor are quasi-judicial.

State v. Brown, 10 Ore. 215.

An audit is an examination of accounts, a comparison of charges with vouchers, an examination of parties and witnesses.

Whitehead v. Willard, 43 Mass. 216,

Sawyer v. Mayhew, 71 N. W. 142.

People v. Oneida Co., 24 Hunn. 413,

Lock v. Bennett, 61 Mass. 445.

I am of the opinion that, in auditing claims for bounties for the killing of wild animals, the state auditor is not confined to the certificates of county clerks, but that he shall take into consideration all the knowledge that has come to him

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in relation to such claims. If an examination of the scalps furnished you convinces you that they are not the scalps of animals upon which a bounty can be legally paid, it is your duty to disallow the claims for bounties for the killing of such animals.

Yours very truly,

F. L. GILBERT,
Attorney General.

Incompatibility of Officers.—Members of county boards may not be asylum trustees.

May 16, 1907.

MR. W. B. NAYLOR, JR.,
District Attorney,
Sparta, Wisconsin.

DEAR SIR—Your letter of the 14th inst., has been received. You state that in your county you have a combination system of the county insane and poor managed by three asylum trustees. That these asylum trustees as such are made by law ex officio superintendents of the poor. You state that a death has occurred in their number and you ask if a member of the county board may be appointed to fill the vacancy.

Chap. 141, laws of 1905, relates to the election and term of office of trustees of county asylums. It contains this provision:

“No member of any county board shall be eligible to election or appointment as such trustee, nor shall he serve in that capacity.”

This provision would probably not prevent a member of the county board from resigning as member of the board and accepting an election as a trustee of the county asylum, but see. 1526, Wis. Stats. of 1898, provides:

“No member of the county board shall be eligible to or hold the office of superintendent of the poor of his county during the term for which he shall have been elected supervisor.”

This a plain prohibition and I am of the opinion that it applies to all superintendents of the poor, whether they constitute a separate body or whether they hold such position by

Official Opinions—Public Officers.

virtue of holding some other office or position. Your asylum trustees are by virtue of such office, superintendents of the poor. They therefore come within the prohibition contained in this section.

I am therefore of the opinion that the members of your county board are ineligible to election as asylum trustees during the term for which they have been elected.

Very truly yours,

F. L. GILBERT,

Attorney General.

Sec. of State—Auditor.—Auditing is a duty separate and distinct from drawing warrants. The former duty is imposed upon the secretary of state by the constitution, sec. 2, art. VI. The latter by sec. 146, Stats. 1898. Constitutional law. Act authorizing secretary of state to designate someone in his department to sign his name to warrants, is constitutional.

HONORABLE J. O. DAVIDSON,
Governor of Wisconsin,

May 24, 1907.

Madison, Wisconsin.

DEAR SIR—I am receipt of yours of May 23d, 1907, inclosing bill no. 62 S., in which communication you request my opinion as to the constitutionality of that part of said act which provides that the secretary of state may delegate his authority to sign warrants to some other person in his department.

The portion of said act upon which you request my opinion is an amendment to section 146, of the Statutes of 1898, by adding thereto the following:

“Whenever for any reason it shall be *impracticable* for the secretary of state to sign his name personally to the warrants issued on the state *treasury* he may in his discretion designate some one in his department to sign his name to said warrants, and the state treasurer shall honor said signature the same as though signed in person by the secretary of state. Provided, however, there shall be first filed in the office of the state treasurer a written authority and reasons therefor and said statement shall be a sufficient authority for said action until it shall be revoked in writing.”

Official Opinions—Public Officers.

Aside from passing upon the constitutionality of this part of the act, there are some minor things in its phraseology to which I think I should call your attention.

1. In the second line on page 2, the word "treasury" is used where it is evident that the word "treasurer" should have been used. The secretary of state, by the provisions of the foregoing part of this section, is authorized to draw his warrants on the state treasurer, not upon the state treasury.

2. The word "impracticable" is a very broad word, to which are added the words "may in his discretion." Coupling these two expressions together the act will be broad enough to permit the secretary of state at all times and for any reason that he may deem sufficient, to designate some one in his department to sign his name to warrants.

3. The proviso at the end of the act states: "There shall be first filed in the office of the state treasurer a written authority," etc., but there is no provision as to who shall make or execute such authority. I think that it should be clearly stated. Impliedly, the secretary of state would grant the authority, but the section does not specifically so provide, which I think should be done.

By section 2, of article VI, of the state constitution, the secretary of state is made state auditor. The words of the said constitutional provision being, "He [the secretary of state] shall be *ex officio* auditor and shall perform such other duties as shall be assigned to him by law."

In the case of *Hastings v. State*, 10 Wis. 525, it was held that the constitutional duty devolving upon the secretary of state by said constitutional provision cannot be transferred, wholly or partially, to another officer, even by the legislature, and the secretary of state cannot lawfully divest himself of that duty.

The question then arises, whether the signing of warrants is a part of the duties of that officer as auditor, or whether his duties as auditor require him personally to sign warrants.

I am unable to arrive at the conclusion that the signing of a warrant for payment of a claim is a part of the duty of auditing. The word "audit" literally means, a hearing.

"Auditor, one who hears; an officer who examines and allows as proper or rejects as unlawful."

Anderson's Law Dictionary.

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“Auditor signifies an officer who examines and certifies accounts against the state and keeps an account between it and the state treasurer.”

State v. Hastings, 10 Wis. 525.

The functions of the state auditor are quasi-judicial.

State v. Brown, 10 Ore. 215.

An auditor is one authorized to examine accounts, compare charges with vouchers, examine parties and witnesses, allow and reject charges and state a balance.

People v. Oncida Co. Supervisors, 24 Hun. 413, 419,

Sawyer v. Mayhew, 71 N. W. 141, 142,

Whitehead v. Willard, 43 Mass. 216,

Fisk v. Gray, 100 Mass. 191,

White v. Perie, 15 Tex. 7,

Lock v. Bennett, 61 Mass. 445.

I am of the opinion that, when an account is audited, it should be examined and approved and certified to in some manner by the auditing officer. That being done, such auditing officer's duty is performed, and the signing or making of a warrant is a separate act—one not required by the state constitution to be performed by the secretary of the state, but which is required by statute (section 146, Stats. 1898); and if, in its wisdom, the legislature sees fit to place the physical act of signing warrants for the payment of claims that have been audited, in the hands of some other person than the secretary of state, it has the constitutional power to do so, however objectionable such legislation may be. That there are objections to it from a practical standpoint, in the dividing of authority and responsibility, is apparent from some authorities hereinafter cited, to which your attention is particularly called.

Chapman v. Inhabitants of Limerick, 56 Me. 390,

Opinion of the Justices, 68 Me. 587.

But, for the reasons stated, I am obliged to arrive at the conclusion that, inasmuch as signing warrants is a distinct act from that of auditing, the act submitted by you is constitutional. However, I respectfully call your attention to subdivision 19, of section 4971, which provides that, where a person is unable to write, his proper mark may be made or his name written by some person at his request and in his presence,

Official Opinions—Public Officers.

which statute would authorize the performance of the duty of signing warrants by another in the presence of the secretary of state, in case of his disability.

I submit herewith for your consideration, copy of an opinion rendered to the state treasurer, January 17th last, covering to some extent the question submitted by you, and which contains additional citations of authority and excerpts from decisions of courts in respect thereto.

I may also be pardoned for saying that the enactment of this statute will not, in my opinion, be so much a labor-saving act in behalf of the secretary of state as the legislature may have anticipated, for, although by this he may relieve himself of the labor of signing warrants, he will still, in my opinion, be obliged to indicate his approval in some manner of claims audited by him.

I return herewith the act submitted by you, all of which is respectfully submitted.

Yours truly,

F. L. GILBERT,
Attorney General.

Oath of Office.—Form of.

May 24, 1907.

MR. JAMES KIRWAN,

*District Attorney, Calumet County,
Chilton, Wisconsin.*

DEAR SIR—Yours of May 11th was received. You inquire as to the legality of the following official oath:

“State of Wisconsin,
Calumet County.

John Brown being duly sworn on his oath says that he will support the constitution of the United States, and the constitution of the state of Wisconsin, and he will faithfully discharge the duties of the office of justice of the peace, to the best of my ability, so help me God.

JOHN BROWN.

I do hereby certify that the above oath was taken by said John Brown this 11th day of April A. D. 1907, before me.

PETER SMITH,
City Clerk.”

Official Opinions—Public Officers.

You state that this affidavit together with the proper bonds were filed with the clerk of the circuit court as the statute provides. You call my attention to the following alleged defects in this affidavit:

- (1) That the brace and letters "SS" are wholly omitted in the caption.
- (2) That the body of that oath does not say, "justice of the peace in and for said county," or tell where he has been elected or is to exercise his office.
- (3) That there is not attached to it a proper jurat.

You say that most of the justices of your county have filed an oath similar to this one and you inquire whether they are justices *de jure* or *de facto*.

In answer to the first objection in regard to the omission of the letters "SS," I will say that it is my opinion that this is not a material defect. See 2, Cyc. 22, and cases cited under note No. 7.

Under Chap. 78, of the laws of 1901, every justice of the peace is required, before entering upon the duties of his office, to "take and subscribe the oath of office prescribed in sec. 809, before a competent officer, and file the same with the clerk of the circuit court." Sec. 809, of the Stats. of 1898, provides that an officer shall, "before entering upon the duties of his office, take and subscribe, before the town clerk or some authorized officer, an oath to support the constitution of the U. S. and the constitution of this state, and to faithfully discharge the duties of this office (naming the same) to the best of his ability, and shall file the same, duly certified by the officer administering it, in the office of the town clerk."

In regard to the second defect to which you have called my attention, I will say that it seems to me that the office is sufficiently designated under the provisions of the above quoted statute, although the affidavit does not state expressly that the officer is to act as justice within Calumet county. Calumet county is named at the head of the affidavit and the oath is filed with the clerk of the circuit court of your county so there can be no question as to the county in which this justice of the peace is to act. To substantially comply with the statute is all that is required in such matters.

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The third defect mentioned by you is of a more serious nature. The statute expressly says that the oath should be "taken and subscribed" before the officer. The jurat or certificate attached is only to the effect that it was taken before the officer and it does not certify that it was subscribed before him. You will notice however, that the above statute only requires that the officer shall take and subscribe said oath but does not require, in express terms, that the jurat or certificate attached shall state that it is subscribed and sworn to before the officer. If the signature appears on this affidavit and if the facts are that the affiant actually subscribed to the same before the said officer, it seems to me that this will be in compliance with the statute.

There are quite a number of authorities that hold and it seems to be the generally accepted doctrine, that the jurat is not a part of the affidavit proper, so that this omission would render the affidavit a nullity but it is only *prima facie* evidence that the statements therein were sworn to by affiant as certified, and that it may be shown otherwise that the affidavit was in fact sworn to at the proper time and before the proper officer. 2 Cyc. 27.

In the case of *State v. Sheeve*, 4 N. J. L. 297, it was held that where the body of an affidavit recites that the affiant does soberly swear and promise (or affirm) and the jurat reads, "affirmed before me" it is nevertheless sufficient.

Courts have generally held that though an officer failed to take the oath required by law he is nevertheless an officer *de facto*.

Murphy v. Shepard, 32 Ark. 356, 12 S. W. 707,
Stell v. Watson, 51 Ark. 516, 11 S. W. 822,
Cole's Co. v. Allison, 23 Ill. 437,
Mechem Public Officers, par. 320.

Any justice of the peace of your county who has filed an affidavit as above given will be a *de facto* officer and if proceedings are brought to test his right to hold his office, he may show by outside evidence that this oath or affidavit was actually subscribed by him. The fact as to whether or not a justice has filed his bond and oath cannot be inquired into collaterally and the acts of the officer *de facto* are valid so far as the public and third persons are concerned.

Tolled v. Stone, 1 Pin. 230.

Official Opinions—Public Officers.

It is therefore my opinion that if the facts are that the affidavit was actually subscribed to before the officer, that then he is a legal justice of the peace, while if it is not so subscribed, he is still a *de facto* justice until proper and direct proceedings are brought and the question is judicially determined.

Very truly yours,

F. L. GILBERT,
Attorney General.

Office and Employment. Incompatible Position.—Assistant chemist in office of dairy and food commissioner is required to devote all his time to his office.

June 4, 1907.

HONORABLE J. Q. EMERY,
Dairy and Food Commissioner,
Madison, Wisconsin.

DEAR SIR—Yours of June 3rd was received. You say that Mr. Alfred E. Kundert is the duly and legally appointed assistant chemist in your department under the provisions of chap. 390, of the laws of 1905. That his salary is \$1,200 a year and reimbursement for actual expenses incurred in the discharge of his official duties. You also state that he has received an appointment from the Hon. James Wilson, secretary of the department of agriculture of the United States, and enclose a copy of his appointment. You state further that the purport of this appointment is that Mr. Kundert do chemical work for the United States government in such portions of time as might be agreed upon between the state and United States authorities. You submit to me for my official opinion, whether there is anything in the statutes of Wisconsin which would be violated by Mr. Kundert if he should accept this appointment and at the same time retain his position as assistant chemist for the Wisconsin dairy and food commission. You call my attention to sec. 3, of art. 13, of the Constitution of Wisconsin, which provide as follows:

“No member of congress nor any person holding any office of profit or trust under the United States (postmaster excepted) or under any foreign power * * * shall be eligible to any office of trust, profit or honor in this state.”

Official Opinions—Public Officers.

That the assistant chemist, Mr. Kundert, is holding an office of trust, profit or honor in your department in contemplation of this provision of the constitution there can be no doubt. Sec. 2, of said chap. 390, speaks of him as an officer and the duties, term and salary of his office indicate that he is an officer.

From an examination of the duties that Mr. Kundert is supposed to perform under the appointment in the department of agriculture, I am satisfied that he is not holding an office of profit or trust under the United States in contemplation of the said constitutional provision. He is employed by said department and placed on the miscellaneous roll and paid from the appropriation for "laboratory department of agriculture; general expenses, bureau of chemistry." Such appointment was only made temporarily when necessary and he has only received an appointment for a probationary period of six months. His compensation was fixed, not by law, but by the department of agriculture at six dollars per day when actually employed. The law making the appropriation speaks of it as an employment and there can be no question in my opinion that he is not holding an office of profit and trust under the United States but is merely employed in the department.

Mr. Kundert will not violate, in my opinion, the provisions of the constitution above cited by the acceptance of the office in the department of agriculture, but in sec. 1, chap. 390 of the laws of 1905, there is provision in regard to the assistant chemist which is as follows:

"The assistant chemist shall be a competent analytical chemist and shall devote his time exclusively to the work of the commission."

I cannot see how your department could make any arrangements with the United States government whereby Mr. Kundert was to devote part of his time to the department of agriculture of the United States without violating the said provision of said section 1, chap. 390. This is the only statute that I have been able to find which would be violated.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Public Officers.

Oil Inspector.—The salary of state supervisor of inspectors of illuminating oils continues until his successor qualifies.

HONORABLE JAMES A. FREAR,
Secretary of State,
Madison, Wis.

June 12, 1907.

DEAR SIR—Your letter of the 11th inst., has been received. You state that you were notified on May 1st, that Mr. Mills, state supervisor of inspectors of illuminating oils, had been replaced by the appointment of Mr. Tracy; that Mr. Tracy's appointment was not confirmed by the senate until several weeks later. You ask whether or not Mr. Mills is entitled to draw a salary for the month of May. In reply I will say that sec. 1421A, chap. 57A, Wis. Stats. of 1898, provides that the governor shall, by and with the consent of the senate, appoint a suitable person as state supervisor of inspectors of illuminating oils, "whose term in office shall be two years from the 1st day of April in the year of his appointment, or until his successor shall be qualified." This section of chap. 57A, I believe, has not been amended. The law contemplates that there shall be no vacancy in this office. That the officer shall hold his office until his successor is qualified.

Such being the case I am of the opinion that Mr. Mills held the office until Mr. Tracy's appointment was confirmed by the senate and until Mr. Tracy had fully qualified and that he is entitled to the salary attached to the office for that period of time.

Very truly yours,

F. L. GILBERT,

Attorney General.

Constitutional Law.—Court commissioners cannot be vested with judicial power greater than is conferred on a judge at chambers. Cannot act as municipal judge. Constitutional law.

HONORABLE J. O. DAVIDSON,
Governor of Wisconsin.

July 9, 1907.

DEAR SIR—I am in receipt of yours of this date, in which you request me to give you an opinion as to the constitutionality of that portion of bill no. 3 A. which provides that a court

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commissioner may discharge the duties of municipal judge in the trial and hearing of a cause, as provided in the bill; and I have given the question submitted such consideration as I have been able to within the limited time in which you would probably desire a reply.

The section of the act in question to which you refer reads as follows:

“No action, examination or other proceeding shall be removed from said court, but whenever, prior to joining issue in any action or before the commencement of any examination, it shall appear by affidavit that from prejudice said judge will not decide impartially in the matter or that he is interested pecuniarily in the action, examination or other proceeding or in a material witness or is within the forbidden degree of consanguinity, the said judge shall notify a court commissioner, county judge or other municipal judge not having appellate jurisdiction, who shall be eligible to the office of judge of said court, and not disqualified to forthwith appear in said court to try or hear said cause. And it shall be the duty of said judge or court commissioner to forthwith appear in said court and discharge the duties of said judge in the trial or hearing of said cause in the same manner and with like effect as said judge would if not disqualified to act. Said magistrate, while proceeding in said court, shall receive such per diem as shall be fixed by the county board of said county.”

Section 2 of article VII of the state constitution provides in part as follows:

“The judicial power of this state, both as to matters of law and equity, shall be vested in a supreme court, circuit courts, courts probate and in justices of the peace. The legislature may also vest such jurisdiction as shall be deemed necessary in municipal courts and shall have power to establish inferior courts in the several counties with limited civil and criminal jurisdiction.”

Section 23, of article VII, provides, in respect to court commissioners:

“The legislature may provide for the appointment of one or more persons in each organized county and may

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vest in such persons such judicial powers as shall be prescribed by law, provided that said powers shall not exceed that of a judge of a circuit court at chambers.”

And we have a great many decisions of our supreme court defining the powers that court commissioners may exercise.

See sec. 2334, Wis. Stats. 1898, and cases cited;

Vol. 1, Bailey's Digest, 598, et seq.,

from which it will appear that their powers are quite limited and that they are not authorized to exercise final and exclusive judicial powers.

The constitutional limitation on the right of the legislature to confer judicial power has been passed upon a number of times in this state. The first case is that of Attorney General v. McDonald, 3 Wis. 805, in which it was held that the judicial power of this state is vested by the constitution in certain courts thereof named and that it is not competent for the legislature to vest such power in any other persons or officers than such as the constitution prescribes; and in that case it was held that an act of the legislature which vests in the mayor of R., judicial powers and jurisdiction of a justice of the peace is unconstitutional and so far void. In that case the court said:

“We do not deny that the legislature may establish a municipal court in the city of Racine and may provide that the person so elected judge of the court may be mayor of the city, but this has not been attempted by the legislature; they have sought to make the mayor a justice of the peace by virtue of his election to the office of mayor and have thus (as it appears to us) exercised powers not conferred upon them by the constitution.”

In Gough v. Dorsey, 27 Wis. 119, it was held that, under our constitution, the legislature cannot vest in any officer or body other than the courts therein provided for, any judicial powers to be finally and exclusively exercised by such officer or body; and, in Van Slyke v. Trempealeau Farmers Fire Ins. Co., 39 Wis. 390, it was held that a statute which authorized parties to avoid a change of venue by stipulating that a member of the bar of this court should act as judge in the cause with all the powers and duties of circuit judge was unconstitutional, the court, by Ryan, C. J., saying:

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“Such a statute might work well, but we cannot consider it competent under the constitution. That instrument vests all judicial power in courts and justices of the peace and provides for the election of judges of all courts, and the legislature can confer none on other officers or persons excepting power not exceeding that of a circuit judge at chambers on certain officers now called court commissioners.” Id. 391, 392.

In *Milwaukee industrial school v. supervisors of Milwaukee Co.*, in construing an act authorizing the mayors of cities to send children between certain ages to the industrial school, the power so conferred was held to be judicial and that it could not be exercised by mayors of cities, and probably not by judges of courts of record at chambers.

Id. 334.

In another case our supreme court says:

“The constitution vests the judicial power of the state in courts which it establishes or authorizes to be established by judges whose offices it creates or authorizes to be created. This exhausts the judicial power * * * As judges of these courts take under the constitution creating their offices the powers of judges of such courts at common law, including the power commonly possessed by them or chamber—at the time of the adoption of the constitution.”

In *re Kindling*, 39 Wis. 58.

The section of the act in question confers upon court commissioners who should be called upon to act as judge in such municipal court “to discharge the duties of said judge in the trial or hearing of such cause in the same manner and with like effect as said judge would if not disqualified to act.”

It therefore is plain that this act confers upon court commissioners judicial power other and greater than that of a judge at chambers; hence I conclude that the act in question, insofar as it seeks to confer such power upon court commissioners, is not within the power of the legislature to enact and, to that extent, the act would be unconstitutional.

In reading the section above, I note that the word “proceeding” is used in next to the last line of the said section, where it is evident that the word “presiding” was intended to have

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been used, and I thought it desirable to call your attention to this, as, if correction is to be made in the bill, it would probably be desirable to correct this word also.

Respectfully submitted,

F. L. GILBERT,
Attorney General.

Justices of Supreme Court—Pensions.—Provision for retiring justices on half pay is constitutional. Pensions to public officers.

July 10th, 1907.

HONORABLE J. O. DAVIDSON,
Governor of Wisconsin.

DEAR SIR—I am in receipt of yours of this date, asking my opinion as to the constitutionality of bill no. 295, S., which provides that, if any justice of the supreme court over seventy years of age retire from his office after twenty consecutive years of service therein, he shall thereafter receive from the state treasurer annually during his life, a sum equal to one-half of the salary paid to a justice of that court at the time of his retirement, payable in the manner in which salary is paid.

You further particularly ask my opinion as to whether this act is constitutional if applied to justices of the supreme court now in office and, second, whether it is valid if applied only to justices hereafter elected.

The act is made to take effect December 31st, 1909.

Replying, I will say that, if this act comes in conflict with any provision of our state constitution, it is section 26, article IV. That section reads as follows:

“The legislature shall never grant any extra compensation to any public officer, agent, servant or contractor after the services shall have been rendered or the contract entered into, nor shall the compensation of any public officer be increased or diminished during his term of office.”

It will be noted that the act does not provide for any increased compensation of the officers affected, during their respective terms of office, as the act is made to apply only to justices who have attained the age of seventy years, after twenty consecutive years of service upon the supreme bench,

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and does not then take effect until retirement from office; so that it is quite clear to me that the act is not a provision for increasing the compensation of a public officer during his term of office.

Does it grant extra compensation to a public officer after his services have been rendered?

This question is not wholly free from doubt, but I am inclined to the opinion that the bill is a provision in the nature of a pension, to be given to public officers who have spent a great number of years in difficult and strenuous work for the state and to prevent such officers suffering from want during their declining years. In my opinion, it is not a compensation, strictly speaking, for services rendered, but is a provision designed to prevent justices of the supreme court who have rendered long and distinguished services to the state from ever being in want or dependent upon others for their support.

The question which then arises is, whether the state can constitutionally make such an appropriation, which, put in another form, is: Can the state pension its public servants for long and distinguished services?

The granting of pensions by the states and the federal government has existed from the organization of the government to the present time.

“Power to grant pensions is not controverted, nor can it well be, as it was exercised by the states and by the continental congress during the war of the revolution, and the exercise of the power is coeval with the organization of the government under the present constitution and has been continued without interruption or question to the present time.”

U. S. v. Hall, 98 U. S. 343, 346.

It is one of those constitutional rights that, in my opinion, existed at the time our constitution was adopted and is thereby secured to the people of the state. Nor is it limited to persons engaged in military service. In the opinion of the justices, 175 Mass. 599, 602, it is said:

“The power to give rewards after the event, for conspicuous public service, if it exist at all, cannot be limited to military service. If a man has deserved greatly of the commonwealth by civil services, the public advantage of

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recognizing his merit may stand on ground as strong as that for rewarding a general. We cannot foresee the possibilities of genius or distinguished worth and settle in advance the tariff at which its action shall be paid."

The supreme court of this state sustained acts granting municipalities the right to vote bounties to volunteers entering the military service during the late civil war.

Brodhead v. Milwaukee, 19 Wis. 624.

State v. Tappan, 29 Wis. 664, 672.

Dinehart v. Town of Lafayette, 19 Wis. 633.

And in the Brodhead case, *supra*, (p. 691) the court speaks of pensions as though they were one of the subjects considered in the decision of that case. In the cases that have reached the supreme court in regard to municipalities pensioning policemen and firemen (State v. Board of Trustees, 121 Wis. 44; State ex rel. Weber v. Pension Fund, 123 Wis. 245), the constitutionality of such acts do not appear to have been brought into question; but what is said there appears to be favorable to such acts.

The further question should be considered as to the right of the state to appropriate money to individuals. To sustain any such appropriation, it must be shown that it is for a public purpose.

"The legislature cannot in the form of a tax take the money of the citizens and give it away to an individual, the public interest or welfare being in no way connected with the transaction."

New Richmond v. Davidson, 114 Wis. 563.

Dillon, in his work on municipal corporations, says:

"No tax can be authorized by the legislature for any purpose which is essentially private, or, to state the proposition in other words, for any but a public purpose."

1 Dillon Municipal Corporations, 4th ed., 508.

Is this proposed appropriation for a public purpose?

This question may be somewhat in doubt. I realize that it is a question upon which courts and lawyers might well differ; but I am inclined to the view that it is for a public purpose, in that it extends to those performing for a long period the arduous duties of justices of our court of last resort, the satis-

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faction of knowing that, after long and faithful performance of the strenuous duties imposed upon them by those positions, and when, at an advanced age in life, they retire from office, perhaps too late to engage in the practice of their profession or other active business pursuits, they shall not be left in want or dependent upon others. It appears to me that there is a public purpose in such a provision and that, therefore, the act is constitutional.

In the Opinion of the Justices, 190 Mass. 611, it was held that a statute providing for the reward of distinguished services with a view to the promotion of loyalty and patriotism, by the payment of money, the erection of statues or the bestowal of medals, decorations or other badges of honor, would be constitutional, and it must have been so held with the view that such things were public purposes.

The same in regard to bounties in this state; the same in regard to the act which in effect granted relief to the citizens of New Richmond, who had suffered injury to their lives, persons and property in the cyclone that destroyed that city.

New Richmond v. Davidson, *supra*.

“That the legislative branch of the government is necessarily to be clothed with a broad discretion in determining the character, whether public or private, of the purpose for which funds may be raised by taxation is equally well settled. Cooley on Taxation, 43; 25 Am. & Eng. Ency. of Law, 72; Cooley’s Const. Lim. 599. In doubtful cases the court should not interfere with the exercise of this legislative discretion and in all cases the legislative determination is entitled to great respect. Hanson v. Vernon, 27 Iowa 28.”

Board of Education v. State, 51 Ohio 531, 539.

In the case of Curtis’s Administrator v. Whipple, 24 Wis. 350, 355, the court says:

“Taxes may be levied and collected for charitable purposes . . . So claims founded in equity and justice in the largest sense and in gratitude will support a tax.”

And, in the Opinion of the Justices, 175 Mass. 602, above cited, it was held that pensions may constitutionally be granted for civil as well as for military services.

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Hence, on the whole, I conclude, although I feel that the question is not wholly free from doubt, that the bill as to which you inquire, no. 295, S., is constitutional, and that it may be applied to the justices now in office and, of course, no question could be raised but that it may be applied to justices hereafter elected, as there is no constitutional limitation as to the compensation that may be granted to judges or other public officers.

All of which is respectfully submitted.

F. L. GILBERT,
Attorney General.

Officers and Offices.—Statute when takes effect. State librarian. Term of office. Compensation, trustees required to fix. May be changed during term.

August 16, 1907.

HON. JAS. A. FREAR,
Secretary of State,
Madison, Wisconsin.

DEAR SIR—Your letter of July 30th was duly received. Reply thereto has been delayed for some time, owing to the fact that the librarian of the state library expressed a desire to investigate the question presented.

In your letter you say:

“I would like a construction of chapter 466, laws of 1907, relating to salaries of employes in the state library. Does this law go into effect at once and should the employes be reappointed?”

Replying to your first inquiry, you are informed that, in my opinion, this act took effect and was in force from and after the date of its publication, July 2, 1907, as provided in the act itself.

Your next inquiry is, “should the employes be reappointed?” In my opinion they should be. The first section of the act under consideration amends section 368, of the Statutes of 1898, by changing the term of office of the state librarian from a period of “two years, commencing on the first Monday in January, in the year of his appointment and until his successor shall be appointed and qualified,” and instead thereof, provides, “The

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board of trustees shall appoint a librarian who shall serve at its will under such conditions and for such compensation as fixed by said board." Section 3, of the act repeals chapter 209, of the laws of 1901, relative to a messenger for the state library, and abolishes that office. Section 4, repeals the compensation, annual salary, fixed by statute for the librarian.

In lieu thereof, by section 1, of the act, the board is authorized to engage "an assistant librarian and such clerical and expert assistants as shall be requisite in the proper care and maintenance of the library." It is quite clear to me, from consideration of all the provisions of the act, that the librarian and all of his assistants and clerks should be reappointed by the trustees of the library. The office of librarian is not abolished by this act, it continues.

"Where there is an express repeal of an existing statute, and a re-enactment of it at the same time, or a repeal and a re-enactment of a portion of it, the re-enactment neutralizes the repeal so far as the old law continues in force. It operates without interruption where the re-enactment takes effect at the same time. The intention manifested is the same as in an enactment enacted in the form noticed in the preceding section. Offices are not lost; corporate existence is not ended; inchoate statutory rights are not defeated; a statutory power is not taken away nor criminal charges affected by such repeal and re-enactment of the law on which they respectively depend."

Sutherland on Statutory Construction, section 134.

"When a statute has been repealed and then partially or wholly re-enacted, such re-enacted portion of the statute will be regarded as a continuance of the old statute."

State ex rel. Holland vs. Lammers, 113 Wis. 398, 409, and cases cited.

Baines vs. Janesville, 100 Wis. 369, 376,

But the term is abolished. Instead thereof the period of incumbency is made to depend upon the will of the trustees, but the salary attached to the office is repealed and that repeal takes effect at the same time the act itself becomes effective, so that the trustees will be obliged to appoint a librarian and fix the compensation and certify such appointment and compensation to the secretary of state before he would be authorized to issue any warrant for the payment thereof. There may be some

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question as to whether the present incumbent does not continue as librarian until the end of the term for which he was appointed, but I am inclined to the opinion that by the enactment of this statute, which provides for a different tenure of office, the term is abolished and the appointment should be made now or as soon hereafter as the board of trustees shall meet, and the compensation then fixed, and I think, in view of the fact that the present librarian and such assistants as he now has, are continuing to perform the duties of their several positions during the interim between the taking effect of the act and their appointment; that the appointments, when made, and compensation made may be made to take effect as of the date the act went into effect.

The office itself is an office created by statute. The librarian of the state library is not a constitutional office, hence, I conclude that the act is not unconstitutional, for, as to statutory offices, it has been held, in numerous cases, that the term of office may be changed and the compensation increased or diminished during the term or incumbency of the officer filling the position, or such office may be abolished altogether or its compensation taken away and that such acts of the legislature are valid.

Where the dispensary commissioners of the town of Blakely elected a secretary and treasurer, and subsequently by acts 1905, p. 668, amending acts 1897, p. 566, creating the dispensary, the legislature named a secretary therefor, his act took effect as against the person who had been named by the commissioners, though the time for which they had named him had not expired.

Waters v. McDowell, 126 Ga. 807, 56 S. E. 95.

Where an office is created by law and one not contemplated, nor its tenure declared by the constitution, but created by law solely for the public benefit, it may be regulated, limited, enlarged or terminated by law, as public exigency or policy may require.

Taft v. Adams, 3 Gray (Mass.) 126.

Ex parte Lambert, 52 Ala. 79.

The office of assessor is a statutory office, and the legislature has absolute control over all statutory offices and may

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abolish them at pleasure and in doing so no vested right is invaded.

Robinson v. White, 26 Ark. 139.

California Const. provides; "The compensation of any county, city, town or municipal officer, shall not be increased after his election or during his term of office.

The legislature, having vested certain duties in a public officer, for whose services compensation is allowed, may take those duties and the fees from the office before the expiration of the term, and confer them upon another officer.

People ex rel. Atty. Gen. v. Squires, 14 Cal. 12.

The legislature can abolish or change an office created by it and it may extend or abridge the terms of its incumbents at pleasure.

In re Bulger, In re Merrill, 45 Cal. 553.

No one has a vested right to an office created *by the legislature*. That body may legislate him out of office at will.

Dallas v. Griffin, 117 Ga. 408.

A merely appointive officer, like a city attorney, may be deposed of his office before the expiration of his term by legislative abolition of it.

Downey v. State, 160 Ind. 578.

On the abolition of justice precincts in a city the terms of office of the justices therein expire and the offices cease to exist.

Nystrom v. Clark, 75 Pac. (Utah) 378.

It is held, on the other hand, that where the terms of officers are fixed by the constitution, the legislature cannot extend them by providing that elections shall be held at a later date (People v. Knoff, 198 Ill. 340, 64 N. E. 842, 1127); nor even in the absence of any specific prohibition can it provide for the election of a judicial officer for a certain district, and then perpetuate him in office by repealing the laws authorizing the election of his successor.

State v. Moore, (Neb.) 96 N. W. 1011.

The word "term" when used in reference to the tenure of office, means, ordinarily, a fixed and definite time, and does not apply to appointive offices held at the pleasure of the appointing power.

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(So held in construing provision of Ky. Const. relating to change of compensation of officers during term of office.

City of Lexington v. Rennie, 49 Pac. 787.

Speed v. Worthington, 3 Mete. (Ky.) 207.

23 Am. & Eng. Law. p. 404.

8 Words and Phrases, 6920, and cases cited.

“When the state employs officers or creates municipal corporations as the mere agencies of government, it must have the power to discontinue the agency whenever it comes to be regarded as no longer important . . . they (the framers of the constitution) may, therefore, discontinue offices or change the salary or other compensation, or abolish or change the organization or municipal corporations at any time, according to the existing legislative view of state policy, unless forbidden by their own constitutions from doing so.

Cooley's Constitutional Limitations, 5th Addition, p. 334.

“Where an office is created by statute, it is wholly within the control of the legislature. The term, the mode of appointment and the compensation may be altered at pleasure, and the latter may be even taken away without abolishing the office.”

2 Sandf. 355, 369.

Butler v. Pa. 10 Howard, 402, 416.

In this state, the constitution, section 26, article 4, provides:

“Nor shall the compensation of any public officer be decreased or diminished during his term of office,” and, commenting upon this constitutional provision, our supreme court has said:

“It is well settled, that, in the absence of any constitutional prohibitions or affirmative provisions fixing the term of office of any officer or his compensation, the legislature may change such term or compensation and such change of term or compensation will apply, as well, to the officers then in office, as to those to be thereafter elected.”

State ex rel, Martin v. Cobb, 50 Wis. 178, 183.

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And this provision of the constitution has been held here and elsewhere,

Summers v. State, South Dakota, 586.

Atty. Gen. v. Smith, 35 Nebr. 26.

Douglas County v. Timme, 32 Nebr. 272,

to apply only to offices whose term or compensation is provided for in the state constitution, and such is the view I am inclined to take.

I have discussed this question at some length, as the point involved in some of its features is of great importance, and I conclude, as hereinbefore stated, that the act under consideration went into effect at the time of its passage and publication, and that the librarian and other employes of the state library must be reappointed and their compensation fixed by the trustees thereof.

Very truly yours,

F. L. GILBERT,
Attorney General.

Duty of District Attorneys.—An incoming district attorney is not compelled to continue the prosecution of suits begun by his predecessor.

Aug. 30, 1907.

HON. J. Q. EMERY,

Dairy & Food Commissioner,

Madison, Wisconsin.

DEAR SIR—Yours of Aug. 29th, is received. You inquire if when a district attorney brings a civil suit for a forfeiture under chap. 228, of the laws of 1905, and the said suit is not tried until his successor enters upon the duties of his office as district attorney, whether it is obligatory upon the incoming district attorney to continue the prosecution of said suit as though it had been brought by himself.

In answer to your inquiry, I will say that it is the duty of the incoming district attorney to take charge of all the work and duties of his office including such cases as his predecessor has left unfinished, but it does not mean that the district attorney is compelled to try every case that his predecessor has

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commenced. A district attorney has certain discretion in the beginning and continuing of law suits. When he has commenced a suit, either civil or criminal, for the county and it turns out that in his opinion there is no cause for action, it may be his duty to discontinue the suit. It is within his discretion to discontinue any suit with the consent of the trial judge, that he is prosecuting for the county. I cannot therefore say that the new district attorney will be obliged to prosecute and continue the prosecution of suits begun by his predecessor.

Very truly yours,

F. L. GILBERT,
Attorney General.

Expenses of District Attorney.—Postage, telephone and telegraph expenses of district attorney in the discharge of his duties are to be paid by his county.

November 4, 1907.

MR. V. T. PIERRELEE,

District Attorney,

Ashland, Wisconsin.

DEAR SIR—I am in receipt of your favor of the 2nd inst., in which you say:

“As district attorney it is always necessary to expend some money for postage, telegram and telephone messages in communications with attorneys, witnesses, judges, etc., outside of town. I can find no statute properly authorizing the county board to reimburse the district attorney for expenses excepting when out of town. In your opinion if an itemized account of same is filed with the county board would it be legal for said county board to reimburse the district attorney for his expenses?”

Sec. 751, Stats. 1898, as amended by chap. 134, laws of 1903, provides in substance that the county board may also in addition to such salary allow him (district attorney) the amount of his expenses actually and necessarily incurred in traveling within and without his county in the discharge of the duties of his office, the same to be audited and allowed by the county board as other claims are audited and allowed.

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It is self evident that the use of the mail, telegraph and telephone, is merely a more convenient and less expensive method than that of actual personal travel to deliver communications. If instead of writing, telephoning, or telegraphing in matters requiring immediate action the district attorney saw fit to go in person, there is no doubt that under the statute he could be reimbursed therefor, and the mere fact that he adopts a more convenient and less expensive method is in my opinion no ground for refusing to allow him the actual expenses incurred. The use of the above mentioned methods of communication by the district attorney is a saving to the tax payers of his county and in my opinion it is such an item of expense as should be audited and allowed by the county board when properly itemized and certified to.

Very truly yours,

F. L. GILBERT,
Attorney General.

Incompatibility of Offices.—County judge and circuit court commissioner not incompatible.

November 7th, 1907.

THOMAS F. KONOP,
District Attorney,

Kewaunee, Wis.

DEAR SIR—In your letter of the 1st inst., you have asked me this question:

“Can a county judge hold the office of jury commissioner of the circuit court?”

In reply I will say that there is no statute of our state forbidding county judges from holding this position. Unless the offices of county judge and circuit jury commissioner are incompatible, they may be held by the same person. I have given the matter careful thought, and am unable to find any duties of the two offices that come in conflict. You suggest that the county judge is *ex officio* court commissioner, and as such commissioner may hold preliminary examinations and bind criminals to the circuit court for trial, and that then, as jury commissioner, he would select jurymen that might be called upon to try the person bound over for trial by him.

I am unable to see any conflict of duties here. The official

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who binds an accused person over for trial has no personal interest in the result of that trial. He is in the same position as a circuit judge from whose decision an appeal has been taken to the supreme court. There is no personal interest in the result. I am of the opinion that the offices of county judge and circuit jury commissioner may be held by the same person at the same time.

Yours very truly,

F. L. GILBERT,
Attorney General.

Fees.—Sheriff's fees in certain cases.

MERLIN HULL,

November 8th, 1907.

District Attorney,

Black River Falls, Wis.

DEAR SIR—Yours of November 1st, was received. You inquire,

1. Whether, where a preliminary examination has been adjourned, the prisoner committed to the county jail in default of bond and, on the adjourned day, the sheriff returns to the court with the prisoner, such sheriff is entitled to mileage for taking the prisoner from the county jail to the justice's court, in addition to his bill for attending court.

2. Whether, where the sheriff has been in attendance before the county court in the case of a person alleged to be insane, and it so happens that the physicians who made the examination of the patient are not present in court and the sheriff goes out and looks them up, he is entitled to fifty cents for notifying the physicians and to charge mileage for two miles for travel, in addition to his three dollars per day for attending the court.

In answer to your first question I will say that subdivision 32, of section 731, of the Statutes of 1898, provides fees for a sheriff for "attending any court with a prisoner, one dollar and fifty cents per day, and seventy-five cents for each half day, besides actual and necessary expenses."

I have looked over carefully the statutes relating to the fee bill of sheriffs and I find no provision that could be so construed as to authorize the sheriff's charging, in addition to \$1.50 for attending the court, mileage for taking the prisoner

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into court in a case such as you present. It is my opinion that the sheriff would only be entitled to \$1.50, unless his services clearly come within the provisions of the statute authorizing him to charge a fee.

In answer to your second question I will say that subdivision 22, of said section 731, provides fees for the sheriff for "attendance upon the circuit or county court, three dollars per day to the sheriff and two dollars each per day to the necessary deputies, to be paid out of the county treasury."

I cannot find any provision that authorizes the sheriff to charge, in addition to the three dollars allowed, fifty cents and mileage for simply going out and notifying the physicians that the court is in session. If he serves a subpoena or a bench warrant on the physicians, of course they would then be entitled to the fees provided for such service and mileage; but sheriffs or constables are not entitled to any other compensation than is provided by statute. I have found no provisions of the statute that authorizes the charge in question.

Very truly yours,

F. L. GILBERT,
Attorney General.

Clerk of Circuit Court—Fees, Venire.—Is entitled to fifty cents for issuing a venire for a jury. It is not necessary to issue a separate venire for each jurymen.

October 4, 1907.

MR. P. L. LINCOLN,

District Attorney, Richland County,
Richland Center, Wisconsin.

DEAR SIR—YOURS of Sept. 27th, is received. You have submitted the question, "What fee the clerk of the circuit court is allowed for issuing and delivering to the sheriff of his county, venires?"

It appears that the clerk of the circuit court of your county fills out thirty-six venires in summoning the petit jurors of your county for the circuit court. Section 747, of the Statutes of 1898, provides, in regard to the clerk of the circuit court, as follows:

"For issuing a venire, 50 cents."

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Under section 2535, of the Statutes of 1898, it is made the duty of the clerk of the circuit court to issue "a venire for the petit jury," and it is also made his duty to "issue and deliver a venire commanding the sheriff or under-sheriff to summon the persons so drawn as grand jurors, etc."

You will notice that one venire is issued for summoning all the jurors to serve on the petit jury, and only one venire is to be issued for all the persons to serve on the grand jury. It has never been the practice to issue a venire for each juryman to serve on a jury. Bouvier's Law Dictionary defines "venire" as "a name of a writ directed to the sheriff demanding him to cause to come from the body of the county before the court from which it issued on some day, certain and therein specified, a certain number of qualified citizens who are to act as jurors in the said court." Anderson's law dictionary defines "venire" as a writ commanding that jurors be summoned.

It is not in contemplation of the statutes of this state that a venire be issued for every juryman. The expressed provision is, however, that only one venire be issued containing the thirty-six names of the persons to serve as petit juryman. The clerk of the circuit court, has, in my opinion, no authority to fill out thirty-six venires in summoning the thirty-six men of the petit jury, as one venire is only necessary to be issued.

My opinion is that the clerk will be entitled to fifty cents for issuing the venire for summoning the thirty-six men of the petit jury, and that that is the only fee that the county is liable to pay him for summoning such jury.

Very truly yours,

F. L. GILBERT,
Attorney General.

Certificates—Secretary of State.—In all certificates made by the secretary of state to annexed copies of papers the words "by me" are necessary except those under sec. 4167, and 4168.

HONORABLE J. A. FREAR,

October 12th, 1907.

Secretary of State.

DEAR SIR—I have the honor to respond to yours of October 7th, in reference to the form of certificates for the records of the land office and of your office.

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You say that the printed certificate provides:

“The annexed copy of _____ has been compared *by me* with the original certificate on file in this department and the same is a true copy thereof and of the whole of said original certificate.”

You inquire whether it is essential to the legality of the certificate to use the words “by me.” You say that it is impracticable and almost impossible for any official to make such personal comparisons, in addition to the other duties required by law to be performed in your department.

In answer to your inquiry, I will say that section 4149, of the Statutes of 1898, provides as follows:

“Whenever a certified copy of any document, paper or record is allowed by law to be evidence, such copy shall be certified by the officer in whose custody the same is required by law to be, have been compared by him with the original, and to be a true copy thereof or a correct transcript therefrom,” etc.

You will notice that this statute expressly provides that the copy shall have been compared *by him* with the original, and this shall be certified by the proper officer.

There is no question that, in cases where this statute applies, the words “by me” are necessary to comply with this law. Under sections 4167 and 4168, Stats. 1898, a form of certificate is prescribed in certain cases. In those cases, of course, the form there prescribed is the correct and legal form, but this form can only be used in those certain cases. In all other cases section 4149 applies, where certified copies of papers or records are to be made by the secretary of state, and in those cases it will be necessary to include in the form the words “by me,” as the statute expressly so requires.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Public Officers.

Notaries Public.—Are not such state officers as are entitled to session laws and statutes under section 355, Statutes 1898.

Oct. 29, 1907.

HON. C. C. BENNETT,

Superintendent of Public Property,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your favor of the 29th, enclosing a letter from Mr. A. L. Blackstone, a notary public, in which he requests you to send him a copy of the session laws for 1907, based upon the claim that he is a state officer and as such entitled, under section 355, R. S. 1898, to a copy of said laws.

While it is true that section 173, R. S. 1898, provides that notaries public shall be considered state officers, in my opinion they are not such state officers as the legislature had in mind when it enacted section 355, R. S. 1898, and laws amendatory thereof.

In the case of *Maxwell vs. Hartmann*, 50 Wis. 660, the court held that a notary public was a state officer in the sense at least that he had power to act, by virtue of his office, throughout the state; and it was wholly immaterial in what particular county in the state he happened to reside. I do not think, however, that the court would go to the extent of holding that a notary public as such, was a state officer to the extent of being entitled to copies of the session laws from your department.

Chapter 379, laws of 1897, provides for the distribution of statutes "in the same manner as the session laws are distributed by law," and therefore, if a notary public be entitled to the session laws he is also entitled to a copy of the revised statutes on the same theory, and I cannot consistently and reasonably come to the conclusion that notaries public, the large majority of whom are not attorneys or have any judicial proceedings before them, are to be furnished under section 355, R. S. 1898, with copies of the revised statutes and of all session laws printed.

From the records in the office of the governor and secretary of state it appears that there are approximately seven thousand five hundred notaries public in the state of Wisconsin, and it is my opinion that if the legislature had intended that such a large army of men and women should receive the session laws

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and statutes, it would have expressly mentioned them, the same as it has other public officers in section 355, R. S. 1898, and acts amendatory thereof.

Very truly yours,

F. L. GILBERT,
Attorney General.

Factory Inspectors.—Expenses of.

November 15, 1907.

HON. J. D. BECK,

Commissioner of Labor and Industrial Statistics,
Madison, Wis.

DEAR SIR—I am in receipt of your communication of the 11th inst., relative to the expenses of factory inspectors located in the city of Milwaukee.

Subd. 7, of chap. 643, provides in substance that factory inspectors shall have a certain salary and necessary traveling expenses incurred in the performance of official duties. The expenses of any meals or street car fare in the city of Milwaukee made necessary by the discharge of official duties of said inspectors, except street car fare to and from their office to their homes, are in my opinion properly allowable under said law.

Very truly yours

F. L. GILBERT,
Attorney General.

Sheriff's Fees, Municipal Court, Manitowoc Co.—Sheriff of said county is not entitled to receive greater fees in said court than are allowed constables in justice court. Amendments made by chap. 658, laws 1907, do not change provision of sec. 10, ch. 17, laws 1895, in that respect.

MR. EDWARD L. KELLY,
District Attorney,

Manitowoc, Wisconsin.

Dec. 3, 1907.

DEAR SIR—I am in receipt of your letter of the 30th ult., asking my opinion in regard to the fees the sheriff of your

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county is authorized to charge for services in the municipal court of your county.

Replying I will say that the court was created by ch. 17, of laws of 1895, sec. 10, of that chapter provides:

“Sheriffs and constables of Manitowoc county shall have power to serve and execute process of said municipal court, and shall be entitled to receive the same fees therefor as in justice’s courts.”

Chapter 659, of the laws of 1907, amends the said original act creating said court by making the same a court of record, but no change is made in reference to sheriff’s fees for services in that court.

I am clearly of the opinion that the change made in the original act by the act of 1907, makes no change in the fees which the sheriff of your county is authorized to charge. The fact that the court has become a court of record has no bearing whatever on sheriff’s fees. Sheriff’s fees are a matter of statutory regulation, and the legislature may place such restrictions upon them in particular courts as it shall see fit.

Yours very truly,

F. L. GILBERT,
Attorney General.

County Board.—Member of county board ineligible to office of supervisor of assessments during term for which he was elected.

FRANCIS J. R OONEY,
District Attorney,

January 3d, 1908.

Appleton, Wisconsin.

DEAR SIR—Yours of December 28th, has been received. You state that your county board, at its annual session in November, elected one of its members, Mr. Thomas Flanagan, to the office of county supervisor of assessments for the term of three years, beginning the first Monday in January next following. You say that Mr. Flanagan has now resigned his office as member of the county board and as supervisor of his home township and that he is ready to qualify and enter upon the duties of his new office the first Monday in January, and you inquire

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whether Mr. Flanagan can legally qualify for such office on the first Monday in January and, if not then, whether it would not be legal for the present incumbent to hold over until the expiration of the term for which Mr. Flanagan was elected member of the county board, which will be the first Tuesday in April next. You state that at that time the period for which Mr. Flanagan was elected a member of the county board, will have expired. You call my attention to section 2, of chapter 523, laws of 1905, which provides:

“No member of the county board shall be eligible to the office of supervisor of assessments during the term for which he was elected or chosen member of such board.”

In answer, I will say that, under the above provision of law, Mr. Flanagan was not eligible to the office of supervisor of assessments when he was elected by the county board, as the term for which he was elected had not expired. The term “eligible” is generally defined as relating to the capacity for holding office, as well as to the election to an office.

3 Words and Phrases, p. 2346.

Mr. Flanagan was not capable of being chosen to the said office during the term for which he had been elected. His resignation would not alter the case. It follows from this that his election was absolutely void and that he cannot legally qualify on the first Monday in January; nor can he qualify for the balance of the term after the time has expired for which he was elected as a member of such county board.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Public Officers.

Compilation of Laws by Labor Commissioner—Civil Service.
—Employment of assistance therefor. No authority for such employment except by appointing an extra assistant under the provision of chap. 524, laws of 1907. Such assistant if appointed, comes within the provisions of the civil service act.

January 11th, 1908.

HONORABLE J. D. BECK,

Commissioner of Labor and Industrial Statistics.

DEAR SIR—Your letter of the 9th inst., is received. You state:

“Last July we began the compilation of the labor laws in this department. This work was being done by Mr. W. J. Hagenah, then deputy of the department and a recent graduate of the law school. On August 1st, he resigned his position as deputy to accept a position with the railroad rate commission. I asked him if he would not continue the work of compiling our labor laws, and he has done so in a very satisfactory way. It was the understanding that this department was to pay him a reasonable amount for this work, providing we could do so according to law, the intent being to pay him under chapter 524, of the laws of 1907. Mr. Hagenah is not a regular employe of the railroad rate commission, as I understand it. Have I the right to allow Mr. Hagenah a reasonable compensation for this compilation?”

In reply I will say that I see no objection to Mr. Hagenah's being allowed a compensation for the work you mention, provided the work done by him did not interfere with his work for the railroad commission. There is no objection to his receiving the compensation simply on the ground that he holds another position in another department.

But the statute to which you call my attention reads as follows:

“The commissioner of labor and industrial statistics is authorized to employ for his office such extra assistants as he may from time to time deem necessary and fix their compensation;” etc.

In my opinion, to receive such compensation, Mr. Hagenah must be employed as an extra assistant. This is not a case of

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the head of a department securing a piece of work to be performed and paying for it as a disbursement of his office. There is no authority in the statute for paying for this work as a disbursement, but the assistant becomes an employe of your department; hence I conclude that such assistant will come under the provisions of the civil service act, and that it will be necessary to have the consent and authority of the civil service commission to make such employment or provide compensation therefor.

Yours truly,

F. L. GILBERT,
Attorney General.

District Attorney.—Is prohibited from accepting a retainer from a public utility corporation, and the corporation in question is such a corporation under facts stated.

January 14th, 1908.

E. C. ALVORD,

District Attorney, Bayfield County.
Washburn, Wisconsin.

DEAR SIR—YOURS of January 5th, is received. You say that you have been offered a retainer by the Washburn electric light and power company in some litigation that has arisen between some of the stockholders and the corporation; that the corporation sold its plant, with the exception of the power house and machinery, to the city of Washburn and is not now in any manner engaged in furnishing light or power to the city or any of its inhabitants, and that it is not engaged in any business whatever except that it has leased the power house and machinery to the city.

You inquire whether, under the provisions of section 4552m, chapter 542, of the laws of 1907, you are authorized to accept said retainer.

In answer to your inquiry, I will say that the statute to which you refer provides that it shall be unlawful for any district attorney to be retained or employed by any public utility corporation. Section 1797m—I, of chapter 499, of the laws of 1907, provides as follows:

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“The term ‘public utility’ as used in this act shall mean and embrace every corporation . . . that now or hereafter may own, operate, manage or control any plant or equipment, or any part of a plant or equipment within the state, or the conveyance of telephone messages or for the protection, transmission, delivery or furnishing of heat, light, water or power, either directly or indirectly, to or for the public.”

Under the facts stated by you the corporation in question is still the owner of the power house and machinery, or, in other words, a part of a plant and equipment, which it has leased to the city. I am of the opinion that you are prohibited from accepting the retainer offered to you by this corporation, under the said provisions of our statute.

Very truly yours,

F. L. GILBERT,
Attorney General.

Truant officers.—Entitled to 25 cts. per folio for drafting notices to parents to send children to schools when sent by registered letter. Also entitled to reimbursement for postage and registration costs.

January 21st, 1908.

CHARLES H. GILMAN,

*District Attorney Adams County,
Friendship, Wisconsin.*

DEAR SIR—Yours of January 6th, was duly received and has had careful consideration. You inquire what fees a truant officer is entitled to for serving notice on parents who fail to send their children to school, as required by chapter 446, of the laws of 1907, when such notice is given by registered mail.

In answer to your inquiry I will say that truant officers in cities of two thousand population or more shall receive such compensation as shall be fixed by the board of education of such city or board having similar powers. Such is the provision of section 439cd. Said section also provides:

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“When the sheriff, under-sheriff and his deputies are acting as truant officers as provided herein, they shall be paid the same fees as provided for such officers in criminal actions, but, under the laws of this state and in counties where the sheriff and deputies are paid an annual salary, no extra compensation shall be allowed.”

The case of which you speak is in a city having less than two thousand inhabitants and the sheriff would there be the truant officer and, if there is no salary provided for said sheriff, he will be entitled to the fees as provided for such officers in criminal actions.

The question will present itself, What fees does the law provide for such services in criminal actions?

I have looked over carefully the provisions made by our statutes for fees for sheriff and I can find no provision expressly authorizing a fee for the serving of a notice similar to the one in question. I am, however, of the opinion, that the sheriff would be entitled to twenty-five cents per folio for drawing said notice, under subdivision 20, of section 731, of the Statutes of 1898. He would be entitled to reimbursement for the postage and cost of registration. Section 439*cc* provides what the notice in question shall contain and for the drawing of this notice, I am of the opinion that the sheriff would be entitled to twenty-five cents per folio.

It is a well settled rule of law that no public officer in this state shall receive any compensation unless there be a provision made by statute for such compensation. If no compensation be fixed by statute for certain duties, it is the rule that such duties are to be performed *cum onere*, *i. e.*, without compensation.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Offices Incompatible.—The offices of city attorney and district attorney are incompatible.

January 20th, 1908.

MR. R. W. LUÉCK,

District Attorney, Jefferson County.

Waterloo, Wisconsin.

DEAR SIR—YOURS of January 10th, was duly received, in which you request me for an official opinion as to whether the district attorney of any county can also hold the office of city attorney at the same time.

In answer to your inquiry I will say that I find no statutory provisions that expressly prohibit a district attorney from also holding the office of city attorney, neither do I find a decision of our supreme court or any other court of last resort directly passing upon this question. It can only be determined by an examination of the duties of the two offices, whether they are such as to render it improper, from considerations of public policy, for one person to hold both.

Under section 925-42, of the Statutes of 1898, it is provided that the city attorney

“shall conduct all the law business of the city and of the departments thereof and all other law business in which the city shall be interested. He shall, when requested, furnish written opinions upon subjects submitted to him by the mayor or council or any of its committees or any other department,”

and it is further provided that it shall be his duty

“to examine and inspect tax and assessment rolls and all other proceedings in reference to the levying and collection of the taxes and assessments and to perform such other duties as may be prescribed by the charter and ordinances.”

Section 752, provides:

“It shall be the duty of the district attorney:

1. To prosecute or defend all actions, applications, or motions, civil or criminal, in the circuit court of his county in which the state or county is interested or a party. . . .”

“3. To give advice to the county board and other officers of his county, when requested, in all matters in which the county or state is interested or relating to the discharge of the official duties of such board or officers;” etc.

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It often happens that the interests of the city are adverse to the interests of the county and, under the above provisions, it would be the duty of the district attorney to advise the county officers and the county board, and it would be the duty of the city attorney, to advise the city officers and city council. It would be improper for one person to perform both these functions. In all actions of the county against the city or the city against the county it would be the district attorney's duty to represent the county, and the city attorney's duty to represent the city. This would make the duties of the two offices incompatible.

Under section 7, chapter 445 of the laws of 1901, it is made the duty of the district attorney to prosecute proceedings for the removal of local assessors on the complaint of the supervisor of assessments. If the district attorney were also acting as city attorney it would be his duty to advise the local assessor in all matters pertaining to the duties of his office. It is very apparent that the duties of the two offices would conflict in that case. It may also be said that a person sometimes may violate a state law and also a city ordinance. In that case it would be the duty of the city attorney to prosecute the offender under the city ordinance and it would be the duty of the district attorney to prosecute the offender under the state law.

There is a certain discretion given by law to both the city attorney and the district attorney, as to whether the evidence is sufficient to prosecute an offender. The public is entitled to the discretion that the city attorney exercises, as to whether a proceeding ought to be brought under the city ordinance, and to the discretion of another officer or the district attorney, as to whether the offender should also be prosecuted under the state law. It would, in my opinion, be against public policy to vest this discretion in one person. I believe it is in contemplation of law that such discretion should not be exercised by one person. The interests of the city and county are obnoxious to each other in such case, for, under prosecutions against city ordinances, the money is to be paid into the city treasury, while, under prosecutions under state law, such is not the case.

Other instances might be cited showing that the duties of the two offices are such that it is contrary to public policy to have the same exercised by one person. I am therefore of the

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opinion that the offices of district attorney and city attorney are incompatible and cannot be held by the same person at the same time.

Very truly yours,

F. L. GILBERT,
Attorney General.

Letters to Prisoners.—1. Letters received from post office. Addressed to prisoners may not be opened by sheriff without prisoner's consent. 2. Sheriffs have no right to deny the prisoner the right to have his attorney consult with him. Nor should such sheriff hear the conversation between prisoner and his attorney without the former's consent. 3. Certain treatment of prisoners by sheriffs as stated, approved.

January 30th, 1908.

JAMES KIRWAN,

District Attorney, Calumet County.

Chilton, Wisconsin.

DEAR SIR—Your communication of January 10th, was duly received. It should have been answered before, but, owing to the press of cases in the courts and to the nature of the questions submitted by you, it was necessary to delay the same until now.

You inquire, first, whether the sheriff of your county has the legal right to open and read all letters of the prisoners under his charge before delivering such letters to the prisoners, so as to guard against saws and other articles being conveyed to the prisoners therein.

In reply, I will say that section 3892, of the Revised Statutes of the United States, provides as follows:

“Any person who shall take any letter, postal card or package, although it does not contain any article of value or evidence thereof, out of a postoffice or branch postoffice, or from a letter or mail carrier, or which has been in any postoffice or branch postoffice, or in the custody of any letter or mail carrier, before it has been delivered to the person to whom it is directed, with a design to obstruct the correspondence, or pry into the business or secrets of another, or shall secrete, embezzle or destroy the same shall,

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for every such offense, be punished by a fine of not more than five hundred dollars, or by imprisonment at hard labor for not more than one year, or by both."

This provision of the statute applies to sheriffs, as well as to other persons. No exception whatever is made. While it is true that no person is allowed to open sealed letters addressed to a prisoner, without the consent of the prisoner, still, it is lawful for the state and local authorities to make a rule that the prisoners shall receive no sealed communications from persons outside of the prison, and that no postal official or other person be allowed to deliver to the prisoners any communications. The prisoner may also be guarded and prevented from delivering to the postoffice any sealed communications or mail matter addressed to outsiders.

In the case of the *United States v. John Eddy*, 1 Bissell 228, Judge Drummond laid down, among others, the following rules:

"The letter of a criminal, when once placed in the post-office, is just as much under the protection of the law as the letter of the most honest man in the community."

There is no conflict between the laws of the United States and the laws of the state. A state officer having a prisoner in his custody may exercise a certain discretionary power over his written correspondence with others, so long as that correspondence is out of the jurisdiction or control of the post-office department, but, when it is placed within the legal custody of the officers or agents of the department, and while it continues there, the laws of the United States operate on it, and not the laws of the state.

See U. S. official postal guide, February, 1903, on the rights of prison officials to open the letters of prisoners.

Under the cited rules, the wardens of our state prison ask all prisoners to sign a written order whereby they authorize the prison officials to examine all letters sent out and all letters received through the mail by each prisoner. Unless the prisoner will sign such order or consent, he is denied the right to receive or send any sealed letters. This is the practice that is authorized under the law and the rulings of the United States postal officials and, in my opinion, is the only safe practice for sheriffs to adopt.

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Your second inquiry is:

“Can a sheriff legally take away the shoes of a prisoner and give him good warm carpet slippers in place of them while confined in the jail under his charge, so that, when the prisoner breaks out, he cannot go far in cold weather?”

In answer to this question I will say that I know of no law that would be violated by such practice. It seems to me to be reasonable in every respect.

You say, third, that our county board has placed on the outside of your jail windows steel shutters, made of strips of steel riveted with open squares an inch square, to let in light, and that one can read plainly in said jail by said light, but that prisoners kick about the shutters making it too dark in the jail. You inquire whether such shutters are legal and right.

In answer to this inquiry I will say that I know of no statute or law violated by the use of these shutters.

You inquire, fourth, whether the sheriff is required to let in attorneys to see said prisoners every day at the request of the prisoners and whether the sheriff or his deputy is allowed to stay in the presence and in the room or office with said prisoner and his attorney during said interview, to watch and guard the prisoner.

In answer to this inquiry I will say that the constitution of Wisconsin secures to every man charged with a crime, the right of legal consul. Every attorney in this state is an officer of the court and it would be unwise and illegal to make any rules depriving a prisoner of the right to be seen by his attorney. If the prisoner is desirous of having his attorney come, and the attorney is willing to come and consult with him, I am of the opinion that the right should not be denied him.

I am also of the opinion that it would be an infringement of the rights of the prisoner for the keeper of the jail to hear the conversation between the prisoner and his attorney against his objection. While it is the duty of the jailor or sheriff to guard the prisoner so as to prevent his escape, this can be done in such a way that the conversation between the prisoner and the attorney will not be overheard by the officer. To deprive the prisoner of the right to have private and secret con-

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sultations with his attorney would be an infringement of his constitutional right.

Respectfully submitted,
 F. L. GILBERT,
Attorney General.

Secretary of State.—Failure of town officer to report statistics. Penalties, procedure.

Feb. 10, 1908.

HONORABLE JAMES A. FREAR,
Secretary of State,
 Madison, Wisconsin.

DEAR SIR—I am in receipt of your letter of the 10th inst. calling my attention to the apparent conflict between the provisions of chapter 143, of the laws of 1899, and section 13, of chapter 315, of the laws of 1903, relating to the penalty incurred by any town, city or village officer who shall fail or neglect to report the amount of taxes levied in such town, village or city during the calendar year.

As section 13, of chapter 315, was the latest legislation on the subject, I am inclined to the view that the provisions of said chapter, particularly by section 28, thereof, repeals by implication the provisions of chapter 143, of the laws of 1899, and that if necessary the penalty should be sued for under the provisions of section 13, of the laws of 1903.

The method to be pursued to collect this penalty would be to request the district attorney of the county where the delinquency occurred to bring an action in the name of the state for the purpose of collecting the penalty so incurred. If the proper officer of the town has successively been delinquent in this respect and continues to disregard requests from your department for the information desired, a prosecution should be instituted to recover this penalty. I think you should so advise the district attorney of the county in which the delinquency arises.

Very truly yours,
 F. L. GILBERT,
Attorney General.

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Supervisor of a Village—Public Service.—Is a county officer in contemplation of sec. 9768, ch. 658, laws of 1908. Telephone corporations furnishing telephones to the inhabitants of a town are performing a public service under said sec. 9768.

March 13, 1908.

MR. G. R. FRYE,

*District Attorney Polk County,
Clear Lake, Wisconsin.*

DEAR SIR—Yours of March 3rd, was received. You submitted for my official opinion the following matters:

1. The supervisor elected from one of the villages in this county, to represent it on the county board, is the principal owner of the electric light plant which furnishes light under a contract to the village, and which also furnishes light to such of the inhabitants of the village as choose to buy it. This man takes no part in the village government, and as such supervisor simply performs his duties as a member of the county board, and its committees.

QUESTION: Does chapter 638, laws of '07, render him ineligible to hold the office of such supervisor?

2. The supervisor from another village owns stock in an ordinary stock corporation which maintains a telephone system in that village, and gives service to those who choose to rent 'phones of it, residing there. This corporation has no contract with the village other than its franchise. The 'phones are rented and paid for by those who use them in the manner generally customary in cities in this state.

QUESTION: Same as after No. 1.

3. In one instance in this county, a mutual telephone company (a corporation) which maintains a system embracing nearly the whole of three towns, and which comes surprisingly near having every farmer in those towns as members of it, requires every person who wishes to get the use of a 'phone on the system to first buy a share of stock in the company. This company has no contracts with any of these towns other than permission to use the highways for the purpose of erecting the necessary lines.

QUESTION: Same as after Nos. 1 and 2.

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In answer to your first inquiry I will say that section 976s, of chapter 638, laws of 1907, provides as follows:

“No person shall be eligible to any town, village or city office who directly or indirectly has any pecuniary interest in any contract for furnishing heat, light, water, power or other public service to or for such town, village or city or the inhabitants thereof, or who is a stockholder in any corporation which has any such contract.

Any such office shall become vacant upon the acquiring of any such interest by the person holding such office.”

The question presents itself whether a supervisor elected from a village as a member of the county board is a village officer under the above statute. In the case of *State vs. The Board of Supervisors of Milwaukee County*, 21 Wis. 449, our supreme court held that a supervisor is a county officer. The court said, on page 453:

“Every supervisor is emphatically a county officer. Every act which he is required to perform is an act for the county. As an individual officer he has no authority, and can exercise none of the functions of an officer within the district for which he was elected or within any other. All the power is vested in the board of which he is a member, styled the county board.”

This decision was made in 1867, and it has not been reversed. The duties which he performs are not local but are duties pertaining to the county and there are no duties imposed by statute which pertain only to the village in which he was elected.

I have examined the statute and have been unable to find any duties that were imposed upon supervisors since this decision was made which are purely local and pertain only to the village or the city in which the supervisor was elected.

I am therefore of the opinion that a supervisor in a village is not a village officer in contemplation of said section 976s.

The answer to your first question necessarily answers your second question also.

In answer to your third question I will say that a different rule of law would apply, for a chairman of the town board of supervisors is, by statute, made the representative of the town on the county board. His duties are therefore not only duties

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pertaining to the county but he has local duties to perform as well, and he may be considered, so far as his local duties are concerned, as a town officer. As a town officer under said section 976s he cannot have a pecuniary interest either directly or indirectly in any contract for furnishing heat, light, water, power or other public service to or for the town or the inhabitants thereof, and he cannot be a stock holder in any such corporation. It is true that telephone companies are not expressly enumerated, but I am of the opinion that they are included in the words "or other public service" for the service performed by the telephone company is certainly a public service and is similar to those enumerated in this statute.

I am therefore of the opinion that a town officer, including the chairman of the town board, is not permitted to have stock in a telephone company which furnishes telephone services to the town or to the inhabitants thereof.

Very truly yours,

F. L. GILBERT,
Attorney General.

Dairy and Food Commissioner.—No part of his duty to aid in the enforcement of the excise laws.

March 18, 1908.

HONORABLE J. Q. EMERY,
Dairy and Food Commissioner,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your favor of the 17th inst. in which you state that numerous requests have been made upon you by different citizens of the state and also county, village and town officers to analyze beverages for the determination of their alcoholic contents and with a view of prosecuting violators of the excise law, and you call my attention to section 1410b and section 1410c, of the Statutes of 1898, and request my opinion as to whether or not it is your duty to have analyses of this nature made for the purpose of laying the foundation for a prosecution for a violation of said excise laws.

In reply to the same will say that I am clearly of the opinion that such work by your department was not contemplated by

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the legislature and that you are under no obligation to have such analyses made for the purpose stated, and furthermore, that it is no part of your duty to have your subordinates collect samples of beverages or to enter places where the same are sold with the object in view of assisting district attorneys in the enforcement of the excise law. While it is true that you are vested with great power and authority along the lines of seizing and analyzing all substances used for food and drink, it must be borne in mind that the theory of such work and investigation is to improve and maintain the standard of articles sold to the people for the purpose of being consumed by them as food and drink, as distinguished from the quantity of alcohol in a given beverage as to whether or not the same is intoxicating or non-intoxicating.

When I was district attorney of Dane county I had occasion to have approximately one hundred analyses made of so-called non-intoxicating beverages for the purpose of prosecuting alleged offenders for violation of the excise law, but in no instance did I consider it part of the duty of the dairy and food commissioner to aid me in any way along the lines suggested by the different requests made upon you. The seizures and analyses were made under specific laws providing for such methods of enforcing the excise law and the expense of having all the analyses made was borne and properly so by Dane county. Chapter 230, laws of 1905, expressly provides for the seizure and examination of alleged intoxicating liquors sold in violation of law, the execution of which is entirely within the hands of the district attorney of each county.

I do not wish to be understood, by the foregoing, that you have no right to take the initiative if, in your judgment, you see fit to secure and have analyzed intoxicating or non-intoxicating beverages which are being sold in this state for the purpose of ascertaining whether or not they are deleterious and injurious to public health. My opinion is in answer to your question solely, that is, as to whether or not you are expected to do this work in aid of prosecution for an alleged violation of the excise laws as we find them on our statute books.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Public Officers.

County Officers—Contracts—Contract by County for printing of ballots should not be let to a company in which the district attorney is a director and a stock holder.

March 25, 1908.

VICTOR T. PIERRELEE,
District Attorney,
Ashland, Wisconsin.

DEAR SIR—Yours of March 21, was received. You say that you are interested in a printing company in the city of Ashland, Wisconsin, as a stockholder and director, and that the company does job printing only. You state that the county clerk has informed you that he has advertised for bids under section 41, of the statutes of Wisconsin, relating to the printing of ballots for election of public officers to be voted for in the county at the next election, and that he has requested said company to bid for the printing of said ballots; that the clerk has requested your opinion upon the question as to whether or not he can receive said bids if made by the company and whether or not he can award the contract for printing election ballots to said company if, in all other respects, it complies with the law; and you request me to give you my opinion upon this question.

In reply to your inquiry, I will say that section 692, of the Statutes of 1898, provides:

“No member of the county board or other county officer, whether elected or appointed, shall hereafter be a party to or in any way or manner interested, either directly or indirectly, in any contract or agreement whatever, verbal, written or otherwise, with the county for the purchase of any article whatever required by such county.”

It may be contended that this simply prohibits a county officer from being interested in a contract with the county “for the purchase of any article,” and that the contract in question is not for the purchase of any article, but for services, such as printing. Of course the company would furnish the paper on which the ballots are printed, but this would be such an insignificant part of said contract that it may be doubtful whether this section would apply. Section 4549, of the Statutes of 1898, provides as follows:

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“Any officer, agent or clerk of the state or of any county, town, . . . who shall have, reserve or acquire any pecuniary interest, directly or indirectly, present or prospective, absolute or conditional, in any way or manner, in any purchase or sale of any personal or real property or thing in action, or in any contract, proposal or bid in relation to the same or in the relation to any public service, or in any tax sale, bill of sale, deed, mortgage, certificate, account, order, warrant or receipt made by, to or with him in his official capacity or employment, or in any public or official service, or who shall make any contract or pledge, or contract any indebtedness or liability or do any other act in his official capacity or in any public or official service not authorized or required by law . . . shall be punished by imprisonment in the county jail not more than one year or by fine not exceeding five hundred dollars.”

You are the district attorney of Ashland county and as such it is your official duty to advise the county officers in regard to their official duties. You are asked by the clerk as to the legality of the contract which he is contemplating entering into for the county with the company in which you are pecuniarily interested. He has a right to ask your advice and to procure your counsel, in entering into this contract, and it is your duty to give such legal aid in the making of said contract. It seems to me to be in violation of the statute quoted and also in violation of the general principle that an attorney cannot be interested in both sides of a controversy in which he is engaged to render legal services.

In *Quayle v. Bayfield county*, 114 Wis. 108, it was held that, where a municipal judge, empowered by a resolution of the county board to rent a suitable room for holding his court, rents his own property therefor and the transaction is a public service within the meaning of section 4549, Statutes of 1898, such contract is absolutely void.

To the same effect, under a similar statute, is the ruling in *Findlay v. Pertz*, 66 Fed. Rep. 427.

There can be no question that a stockholder and director in a corporation is interested in the contracts made by the said corporation. It is not necessary to cite authorities on this proposition.

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I have recently rendered an official opinion to the effect that the owner of stock in a trust company, which company purchased and held as a part of its assets, bonds of a railroad company, had a pecuniary interest in the railroad, under subdivision *c* of section 1, chapter 362, laws of 1905, prohibiting a member of the state railroad commission from having such interest.

It is also to be taken into consideration with reference to your special case that you might be called upon to represent the county in a suit brought on said contract for breach thereof, or in defence of non-payment and that furthermore, the county clerk or the board of supervisors might call upon you to pass upon the legality of a bill presented as a consequence of work done under this contract. From all the foregoing I am of the opinion that the contract cannot legally be awarded to said printing company under present conditions.

Very truly yours,

F. L. GILBERT,
Attorney General.

County Clerks, Fees, Naturalization.—County clerks entitled to the fees allowed them by the federal statute though they be paid on a salary basis by the county.

April 29, 1908.

MR. W. R. FOLEY,
District Attorney,
Superior, Wisconsin.

DEAR SIR—YOUR letter of the 22nd was received several days ago. Owing to the press of work in this department I have not been able to answer it earlier.

You ask for an opinion as to whether the clerk of the circuit court may retain one-half the fees received for the service of naturalizing aliens as provided in section 13, of an act of congress approved June 29th, 1906, providing for a uniform rule for the naturalization of aliens throughout the United States, or whether he is required, under the laws of this state, to pay such one-half of said fees which he is so authorized to retain, to the county, he being on a salary as provided in section 747a, of the statutes which provides, among other things,

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“and the salaries of the clerk of the circuit court, his deputies and clerks so paid shall be in lieu of all fees per diem and compensation for services rendered by them.”

Replying, you are informed that, in my opinion, a clerk of the circuit court though placed on a salary which, as provided in said statute, is in lieu of all fees per diem and compensation for services rendered, is nevertheless entitled to personally retain one-half the fees received from naturalizing aliens and is not required to account for such one-half of said fees to his county.

My reasons for arriving at this conclusion are that these fees are compensation for other service than any he is required to perform by virtue of the statutes of this state. Such fees were not, in my opinion, within the contemplation of the legislature when the statute, section 747a, was enacted, nor in the minds of the members of the county board when the resolution placing the clerk on a salary basis in lieu of fees was adopted, but if the legislature or members of the county board did contemplate that one-half of these fees should be paid to the county, I do not think it would change the situation.

The clerk is required to perform such services as by law are made his duty to perform or such as specifically devolve upon him by the laws of the state under the laws of the United States. Neither is he by any statute of the state required to devote all of his time to the service of the county. Hence it appears to me that if another legislative body, the congress of the United States, authorizes clerks of circuit courts or courts of record to perform certain services and receive certain compensation therefor, that such compensation may be retained by such clerk or clerks regardless of the statutes of the state requiring fees to be paid to the county, just as clearly as that he might retain compensation received for performing some service for an individual, say such as bookkeeping, during the portion of the day he is not required to devote his time to the duties of his office. This is the view taken by the United States courts in respect to the clerks of the federal courts who receive a salary and are required to turn the fees received by them into the United States treasury.

U. S. v. Hill, 120 U. S. 169.

U. S. v. McMillan, 165 U. S. 504.

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Hill v. U. S., 40 Fed. 441.

In re. Moy Chee Kee, 13 Sawyer 124, 33 Fed. 379.

U. S. v. Hill, 123 U. S. 682.

In the absence of a determination by the federal courts as to the right of clerks of such courts to retain such fees, I should be inclined to hold that clerks of our state courts may retain them, but the decisions cited, made by the federal courts, remove all doubt in my mind in respect to the matter. I think that clerks of state courts have a clearer right to retain such fees than clerks of the United States courts because this compensation is authorized by a federal statute; I therefore conclude as stated that a clerk of the circuit court, though he be upon a salary basis under a statute which requires him to pay all fees received by him to the county, is, nevertheless, entitled to personally retain one-half of the fees so received which are allowed him under the act of congress referred to and that the county is not entitled thereto.

Very truly yours,

F. L. GILBERT,
Attorney General.

Deputy Sheriff and Supervisor.—Offices of deputy sheriff and supervisor in city are incompatible.

May 2nd, 1908.

JOHN L. FISHER,

District Attorney, Rock County,

Janesville, Wisconsin.

DEAR SIR—Yours of April 28th is received. You state that a member of the county board of your county was recently appointed as deputy sheriff; that he represents a ward in a city, and you call my attention to the last sentence of section 29, Stats. 1898, to wit:

“No under sheriff or deputy sheriff shall at the same time act as a member of the county board of any county.”

and submit such question to me for my official opinion.

I will take up these questions in the order in which I think they should be answered.

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“Question 3. Does the filing or of appointment and qualification as a deputy sheriff render the position of supervisor vacant by the party so filing?”

Under the provision of said section 729, a statutory incompatibility is created, and it is well settled that the acceptance of a second office operates *ipso facto* to absolutely vacate the first. No judicial determination is necessary to declare the vacancy of the first, but the moment he accepts the new office, the old one becomes vacant. As is said in one case, “his acceptance of the one was an absolute determination of his right to the other and left him no shadow of title, so that neither *quo warranto* nor a motion was necessary.”

See Mechem on Public Officers, sec. 429.

State v. Jones, 130 Wis. 572.

“4. Can the member upon discovering that he cannot act as a member of the county board and as a deputy sheriff and before any steps are taken, resign his position as a deputy sheriff and decline to act as a deputy sheriff any longer, and then still remain a supervisor or does the fact that he qualifies as a deputy sheriff immediately and permanently disqualify him as a supervisor?”

In answer to this question I will say that I have been under the impression that, if the party who had accepted the new office resigned said new office and attempted to hold the first office before the first office had been filled or new rights intervened, the party would be permitted to hold the first office and relinquish the second.

In the short time which I have had to consider this question I have been unable to find any authority that sustains this position. I cannot therefore advise you that such is the law. Until I am able to find or am shown authority, I must give a negative answer to this question.

1, 2 and 5. (1) “Who may object to said supervisor serving as a member of the county board when he is also a deputy sheriff?”

(2) “To whom must said objection be made, the county board or the common council of the city?”

(5) “Can any other member of the county board object to this member’s sitting as a member of that body and declare a vacancy to exist, or shall the common council declare a vacancy?”

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As I have already stated, an acceptance of a second office which is incompatible with the office held by a person is *ipso facto* a vacating of the first. It is not necessary that any man make objection or that any body act upon the matter in order to create the vacancy. The vacancy existed by virtue of the fact that the man holding the first office accepted and qualified to an office incompatible with the one held by him. The only action that the city council can take is to fill the vacancy created, and the county board may refuse to accept such a person as a member of its body, as such person would not be legally entitled to a seat in the county board. The objection of any person or of any member of the county board would not change the status of the case whatever.

“6. By so qualifying is the member liable to a forfeiture of fifty dollars as provided under section 729, R. S.”

The provision in regard to this matter in said section is as follows:

“and for violation of any of the provisions of this section either such officer shall forfeit not exceeding fifty dollars; and no under-sheriff or deputy shall at the same time act as member of the county board of any county.”

You will notice by examining section 114, chapter 13, R. S. 1858, that the provisions of this section preceding the forfeiture clause were contained therein, and that the last clause—the one with reference to the under-sheriff or deputy acting as member of the county board, was originally contained in chapter 61, laws of 1869. I am of the opinion that the forfeiture clause applies only to the provisions preceding, and that it does not apply to the last clause.

Yours very respectfully,

F. L. GILBERT,
Attorney General.

Official Opinions—Public Officers.

Superintendents of Poor.—Trustees of county insane asylum are *ex officio*.

CHARLES A. KADING,
District Attorney,

May 5th, 1908.

Watertown, Wisconsin.

DEAR SIR—Your letter of April 24th has been received. You say that Dodge county has a county almshouse and county asylum for the chronic insane, located on the same farm, and that the county board has not ordered that the trustees of the asylum shall not be *ex officio* superintendents of the poor, as provided by section 1520. You have asked me whether it is the duty and privilege of the trustees of the asylum to appoint the superintendent or overseer of the poorhouse and farm, as well as the superintendent of the asylum, and if it would be inconsistent with the law to have the county board of supervisors in your county elect a superintendent of poor, as provided by section 1518. You state that you do not have the county system of caring for the poor, but have a number of persons at the poorhouse that are in charge of the county.

Section 1518, Wis. Stats., provides as follows:

“The county board of any county wherein the distinction between town and county poor shall exist, may purchase or hire suitable lands and buildings at or upon which the poor supported by the county may be kept and maintained; and the county board may appoint an agent to take charge of such poor and of such lands and buildings and perform such other duties relating to the care and maintenance of such poor as may be imposed upon him by said board.”

Section 1520, Wis. Stats. 1898, as amended by chapter 56, laws of 1901, contains this provision:

“In any county which maintains both a poorhouse and a county asylum for the chronic insane, the trustees of the latter shall be *ex officio* superintendents of the poor, unless the county board shall at an annual meeting order otherwise; but the board of any such county may appoint a superintendent or superintendents of the poor solely to have charge of such poor persons as need relief outside of the poorhouse.”

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The rule of interpretation is that two statutes relating to the same subject shall be read together, if possible. It seems to me that these two statutes do not conflict, and that they may be so interpreted as to give force and effect to both. Section 1518 relates to all counties wherein the distinction between town any county poor exists. Section 1520 relates to all counties maintaining both a poorhouse and a county asylum. I am of the opinion that the latter section modifies the former, in that it excepts from its provisions such counties as maintain both a poorhouse and an asylum for the chronic insane. I am therefore of the opinion that the trustees of your county asylum are *ex officio* superintendents of the poor of your county. Your county board cannot deprive them of such office, except by taking action at the annual meeting, as provided by section 1520. Without having taken such action, the election of a superintendent of the poor by the county board would be interpreted as the election of a superintendent to have charge of such poor persons as need relief outside of the poorhouse.

Yours very truly,

F. L. GILBERT,
Attorney General.

Police Justice.—1. Offices of police justice and justice of the peace are incompatible. 2. A police justice who accepts the office of justice of the peace *ipso facto* vacates the office of police justice.

May 12, 1908.

F. J. ROONEY,

District Attorney, Outagamie County,
Appleton, Wisconsin.

DEAR SIR—YOURS of May 6th was received. You state that the village of Hortonville is organized under the general laws of the state; that section 875, Stats. 1898, provides, among other things, that, at the annual charter election in each village, there shall be chosen two justices of the peace and a police justice, if required to be elected in such year, unless such last named office shall have been discontinued. You state further that, since the village was organized, it has been maintaining the office of police justice, as well as two justices of

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the peace; that Mr. J. B. Sanborn, who was then the duly qualified police justice of the village and had two more years to serve, was elected to the office of justice of the peace in your recent spring election, for which office he duly qualified and intends to hold said office. You submit the following questions:

“1. Can Mr. Sanborn legally hold and discharge the duties of the second office?”

“2. If he cannot hold the two offices, then does his qualification as such justice of the peace operate to vacate his office as police justice, or is he (Sanborn) precluded from assuming the duties of justice of the peace and qualifying as such by reason of the fact that he is also police justice?”

In answer to your first question, I will say that, under the authority of the case of *State ex rel. Knox v. Hadley*, 7 Wis. 700, I am of the opinion that the two offices are incompatible and that Mr. Sanborn cannot legally hold and discharge the duties of both.

In answer to your second question, I will say that it is well settled that the acceptance of a second office incompatible with the first operates *ipso facto* to absolutely vacate the first. See *Mechem on Public Officers*, sec. 429, also *State v. Jones*, 130 Wis. 572.

I believe this answers your questions completely.

Very truly yours,

F. L. GILBERT,
Attorney General.

Town Fire Wardens.—District Attorney.—Have authority to arrest without warrant but only for violation of the provision of chapter 264, 1907. District attorney need not bring civil actions in favor of private persons under said statutes.

HON. E. M. GRIFFITH,
State Forester,

June 9, 1908.

Madison, Wis.

DEAR SIR—YOURS of May 27th was duly received. You state that sec. 8, of chap. 264, laws of 1905, provides that,

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“All town fire wardens shall take prompt and effective measures against the spread and illegal setting of forest, marsh or swamp fires within their own and adjoining towns and have the power of sheriffs to arrest without warrant for violation of the provisions of this act.”

You state that secs. 4405*a* and 4406, Stats. of 1898, are not included in said chap. 264, and you inquire whether the fire wardens have a right to arrest a person who has set fire on another's land or who has negligently allowed a fire upon his own land to go beyond the limits thereof to the damage of adjoining lands. If the fire warden has the necessary evidence should he arrest and place the case before the district attorney for prosecution, or should the party injured swear out a warrant on his own account and ask the district attorney to prosecute?

In answer to this inquiry, I will say that the town fire warden is given the power of sheriff to arrest without a warrant for violation of the provisions of this act, that is, of chap. 264. This could not receive such a liberal construction as to give them this same power for violation of secs. 4405*a* and 4406.

You also state that sec. 15, of said chap. 264, provides that the district attorney must prosecute for any violation of the provisions of “this act” and you inquire whether it is the district attorney's duty to commence a civil prosecution, where a private party has received injuries, to recover damages or whether he is only expected to act in criminal prosecutions.

In answer to this question, I will say that said sec. 15 provides,

“Whenever an arrest shall have been made for any violation of any provision of this act and whenever any information of such violation shall have been lodged with him, it shall be the duty of the district attorney of the county in which the criminal act was committed, to prosecute the offender or offenders.”

Unless the county or state is the party for whom the damage is to be recovered it will not be the duty of the district attorney to bring a civil prosecution for the purpose of recovering dam-

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ages for private parties. As a general rule, the district attorney prosecutes criminal cases and you will notice that the above quoted provision in sec. 15 specifies the district attorney of the county in which the "criminal act" was committed and says that he shall prosecute "the offender or offenders."

I am of the opinion that the district attorney is not obliged to begin a prosecution to recover civil damages for private individuals.

Very truly yours,

F. L. GILBERT,
Attorney General.

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OPINIONS RELATING TO RAILROADS.

Railroad Commission.—Members of, cannot lawfully hold stock in a trust company which owns bonds of a railroad in this state. Subdivision C of sec. 1, chapter 362, of laws of 1905, construed. Pecuniary interest.

July 13, 1906.

HONORABLE JOHN BARNES,

Chairman Railroad Commission of Wisconsin.

DEAR SIR—You recently informally submitted to me the question, whether a member of the state railroad commission could remain the owner of stock in a trust company which company purchased and held as a part of its assets, bonds of a railroad company, and in that connection called my attention to the provision of subdivision c, of section 1, chapter 362, laws of 1905, which reads as follows:

“No person so appointed shall be pecuniarily interested in any railroad in this state or elsewhere, and if any such commissioner shall voluntarily become so interested, his office shall *ipso facto* become vacant; and if he shall become so interested otherwise than voluntarily he shall within a reasonable time divest himself of such interest; failing so to do, his office shall become vacant.”

Replying I will say that I have given such attention to the question as I have been able to do since it was submitted to me, with the following result:

Bonds of a railroad company are usually, if not invariably, secured by a trust mortgage on the property of the corporation. It has been held, and I think it would be admitted without argument, that a real estate mortgage is an interest in lands and

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a chattel mortgage would be a like interest in personalty, and the owner of a mortgage bond or note *pro tanto* owns the mortgage. See Jones on Mortgages, 6th ed., secs. 11, 12 and 14.

So it appears to me that bonds of a railroad represent an interest in the railroad—not so direct an interest as stock represents; that is, the profits of a stockholder are contingent upon the profits of the corporation, while the returns to a bondholder from the same source are absolutely fixed by contract; yet, nevertheless, I cannot avoid the conclusion that the bondholder has an interest in the corporation whose bonds he holds. It has happened, tho not frequently, that there have been defaults in the payment of bonds or interest thereon, of railroad corporations. Such occurrences would certainly tend toward creating an interest in the bondholder in the prosperity of the corporation whose bonds he holds, and this interest could come under no other description than that of a pecuniary, or money, interest in the corporation.

I do not find many authorities that give any light upon the subject of "pecuniary interest." It is defined, however, as money interest. Bouvier's Law Dictionary.

In a case from Alabama, in which state a juror is by statute disqualified to serve if he have a pecuniary interest in the event of the suit, where one of the parties to the action was the society of free masons, a member of that society was held not to be disqualified as a juror by reason of such membership, but upon the ground that the society of free masons was purely a charitable corporation, and for that reason the juror had no pecuniary interest in that society.

Burdine v. Grand Lodge of Ala., 37 Ala. 478.

But I apprehend that no such ruling would have been made had the juror been a stockholder in a corporation or a member of a partnership or society organized for profit.

The further question is presented of whether a stockholder in a corporation holding such bonds may be said to be pecuniarily interested therein. It appears to me that a stockholder is pecuniarily interested in any corporation in which he holds stock; that, while he has not direct ownership of the individual holdings of the corporation, yet he is interested by the fact that he has money invested therein upon which he is seeking returns and, for that reason, desires that the investments of the corpor-

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ation should be profitable to it. He is entitled to dividends, if there be any, and can compel the payment thereof on his stock, when there are funds which may be used for such purpose.

Vol. 6, Am. & Eng. Ency. of Law, 1st ed., p. 726.

And, if the corporation meet with loss, it falls *pro rata* upon him. Having a pecuniary interest in the corporation, he has a like lively interest in its investments and contracts.

In Georgia, there is a statute providing that no person holding office under any municipal corporation shall, during the time for which he is elected or appointed, be capable of contracting with such corporation for the performance of any work which is to be paid for out of the treasury, nor shall any such person be capable of holding or having any *interest* in such contract, either by himself or by another, directly or indirectly; and, where an equitable action was brought in that state by a citizen to restrain the awarding of a contract to the defendant, for the reason that he was a stockholder in a corporation to which the contract was to be awarded, the court sustained the action and, in the course of the decision in that case, the court said:

“A stockholder in a private corporation clearly has an interest in its contracts and, if the city cannot make the contract with the officer himself, it cannot make it with the corporation in which such officer is a stockholder.”

Hardy v. Mayor of Gainesville (Ga.), 48 S. E. 921.

In the case of Commonwealth ex rel. Graham v. Decamp, 35 Atlantic Reporter, 601, it was held that one who is a stockholder in a corporation having a contract for lighting the city is prohibited, under the statute of that state, from holding such office, for the reason that he is thereby interested in a contract for the city; this, too, tho he was elected councilman after the execution of the contract.

The case of Electric Light Co. v. Borough of Kennet Square, 8 Kulp (Pa.) 105, is also somewhat in point. Under the statute of the state of Ohio, prohibiting any public officer from becoming interested in any contract for the purchase of property by the state, county, or any municipal corporation, the acceptance by a village of a conveyance of property subject to a mortgage in which the village solicitor owns an interest which involves the assumption and payment of the mortgage by the vil-

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lage, constitutes the making of an illegal contract by the village, which will be enjoined.

Marsh v. Village of Hartwell, 2 Ohio *Nisi Prius*, 389.

In addition to the above cited authorities, there have been some decisions in this state under sec. 2579, Wis. Stats. 1898, in reference to the disqualification of judges to hear and determine certain actions in which they are interested, and it was held that, where an application is made for a change of venue because the judge is interested as a tax-payer in the cause, the application should be granted.

Supervisors v. Supervisors, 20 Wis. 139.

The interest which disqualifies a judge must be pecuniary.
Hungerford v. Cushing, 2 Wis. 397.

The fact that a judge before whom an action is brought against a corporation was one of its original incorporators and directors is not ground for change of venue, if it does not appear that he was interested in the company at or after the commencement of the action.

Brown v. La Crosse G. L. etc. Co., 21 Wis. 51. See also, Horton v. Howard, 79 Mich. 642.

From these several decisions, which bear only indirectly upon the question presented by you, I quite reluctantly arrive at the conclusion that a stockholder in a trust company which, as part of its assets, owns bonds of a railroad corporation, is pecuniarily interested in such railroad; and, slight or infinitesimal as such interest may in fact be, yet I believe it would be an interest which would come within the prohibition of the statute above cited.

I have, however, no pride of opinion in this matter, but submit to you such authority on the question as I have been able to find, trusting that it may be of some aid to you in arriving at a correct conclusion in respect to the question presented.

Yours truly,

L. M. STURDEVANT,
Attorney General.

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“If a street railway company in addition to carrying passengers within the limits of a city has a portion of its line extending beyond the city limits, which is operated, does this fact take the company in question from the expected class of street railway companies, and does such railway company become subject to the jurisdiction and control of the commission as to all business it transacts to the same extent that steam railroads are subject to the jurisdiction of the commission.”

The correct answer to your question is simply one of the proper construction of chapter 362, laws of 1905. The term “railroad” as used therein is defined to “mean and embrace all corporations, companies, individuals, associations of individuals, their lessees, trustees or receivers (appointed by any court whatsoever) that now or may hereafter own, operate, manage or control any railroad or part of a railroad as a common carrier in this state, or cars or other equipment used thereon, or bridges, terminals or side tracks, used in connection therewith, whether owned by such railroad or otherwise.

Considering the public discussion which preceded the enactment of the statute regulating railroads and other common carriers and the debates before the legislature and its committee while the bill which finally became chapter 362 was under discussion, and also the fact that there is now and always has been a marked difference in the degree of legislative regulation and control which has been exercised over street railways and the ordinary commercial railroad in this state, we should have no great difficulty in arriving at the conclusion that the provisions of the statutes only apply to such railroads as are engaged in the business of carrying both freight and passengers, although the statute is broad enough in terms to include all common carriers of either passengers or freight.

The act further provides that the provisions of the act shall apply “to all associations of persons whether incorporated or otherwise, that shall do business as common carriers upon or over any line of railroad within this state, and to any common carrier engaged in the transportation of passengers and property, wholly by rail, or partly by rail, and partly by water.”

Keeping in view the distinction between the ordinary street railway and the commercial railway which has always been rec-

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ognized by statutory enactment in this state, and considering the general purport of the chapter following these provisions, the language of the statute quoted might very readily be understood to only include railroads carrying freight and passengers as that term is generally understood in this state, but after containing the foregoing definition of the term "railroad" and a declaration as to what the provisions of the act shall apply to, the statute provides:

"This act shall not apply to street and electric railroads engaged solely in the transportation of passengers within the limits of cities, nor to logging or other private railroads not doing business as common carriers."

Where there is a grant of power or regulation given or prescribed in general words followed by a saving of particular things there is a strong implication that what is excepted would have been within the purview, if it had not been excepted and thus the general words may be more comprehensive than they otherwise would have been.

Gibbon vs. Ogden, 9 Wheat. 191.

Brown vs. Ind. 12 Wheat. 439.

United States vs. Gilmore, 8 Wall. 330.

It is a matter of common knowledge, however, that exceptions are often introduced in a statute from abundant and even excessive caution, and it would sometimes pervert the intention of the legislature if the same general tenor as that excepted should be regarded as embraced in the general words.

The rule therefore should be so defined as to avoid this perversion, and be limited to the cases where it is equivocal upon the general language whether a particular thing is embraced; then the exception of another thing of a similar kind will show the other was to be included.

Tinkham vs. Tapscott, 17 N. Y. 152.

If the provisions I have quoted are to be considered alone in arriving at the intent of the legislature in my opinion there would be no escape from the conclusion that the act embraces all railroads in this state except street or electric railways within the limits of a city, but in construing this act if it is subject to construction at all, we are permitted to take into consideration the mischief this statute was meant to prevent, the motives

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which led to its enactment, the apparent intention derived from the whole and every part thereof, the effects and consequences, and the reason, spirit and policy of the law.

We should look at the whole of this statute and the entire system of which it forms a part. The whole field covered by these general rules when explored does not lead to the conclusion that the legislature in enacting the statute had in mind street railways carrying passengers only. Such railways were not charged with unjust discriminations in passenger rates. Their rates had never been limited by law. There was no demand that they be subject to regulation by a state commission in order that discrimination in rates or excessive rates might be regulated.

They are subject by statute to compliance with city and village ordinances from which they derive their right to occupy the streets and may be required to pay a license fee for doing business therein.

See Chap. 425, laws of 1901.

Their charge for passenger service may no doubt be regulated by contract, when the franchise to occupy the streets is given.

Again if these railways, carrying passengers only, were intended to be included in chapter 362, it seems strange that they were lost sight of in the sections of the statute which follow the definition of railroads, which apparently include them. Most of the regulative provisions of the act are inapplicable to railways carrying passengers only, but after a careful consideration of the provisions of the entire statute I am unable to escape the conclusion that the act does apply to all railroads except street and electric railroads engaged solely in the transportation of passengers within a city and private railways not doing business as common carriers.

The legislature must be understood what it has plainly expressed, and this excludes construction. Nor can the language be limited or extended beyond its obvious meaning to advance some supposed policy of the legislature.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Official Opinions—Railroads.

Street Railways.—Articles of incorporation of should not contain provision for buying gas or steam plants.

November 14, 1906.

HONORABLE WALTER L. HOUSER,

Secretary of State,

Madison, Wisconsin.

DEAR SIR—At your request I have examined the proposed articles of incorporation of the Milwaukee Western Electric Railway company, which you have submitted to me for the purpose of advising you as to whether a street railway company can be granted the powers which it proposes to exercise under the articles submitted. Among the powers proposed to be exercised under these articles is the right "to purchase or otherwise acquire, take, hold and operate all or any part of the real estate and personal property, rights, privileges, ordinances and franchises . . . of any corporation foreign or domestic, now or hereafter existing, formed for the purpose of manufacturing, creating or generating electricity, gas or steam for power, light or heat or any other purpose." Our statute does not empower a corporation organized for the purpose of operating a street railway to acquire the property or rights of corporations generating gas or steam for power, light or heat.

Section 1775, Stats. of 1898, authorizes a street railway company to acquire any part of the real and personal property, rights, privileges, ordinances and franchises of any corporation foreign or domestic, now or hereafter existing, formed for the purpose of manufacturing, creating or generating electricity for power, light or heat, but it does not authorize such corporations to purchase rights of a corporation generating gas or steam.

Section 1862a gives practically the same power to street railways. In former communications I have discussed similar matters quite fully and I refer you for a further discussion of them to Biennial Report and Opinions, 1906, at pages 141, 325, 361, 523 and 708. I think for the reasons given the proposed articles should be changed so as to conform to the provisions of the statutes.

Yours truly,

L. M. STURDEVANT,

Attorney General.

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Noxious Weeds.—Collection of account for cutting same on right of way of railroad.

December 19, 1906.

HONORABLE JOHN J. KEMPF,
State Treasurer.

DEAR SIR—I am in receipt of yours of the 18th inst., in which you inclose some papers received by you from the supervisors of the town of Eldorado, in Fond du Lac county. The papers show that one Charles Kuhn, commissioner of noxious weeds of that town, certified to the board of supervisors an account against the C & N. W. Ry. Co. for \$2, for cutting noxious weeds on the right of way in section 32, in said town, and the supervisors of said town certify the same to you, with a request that you collect the amount from the railroad company.

You ask me to advise you what procedure you should follow in making the collection.

I assume that an attempt has been made by the supervisors of said town to comply with section 1480*b*, Wis. Stats. 1898, as amended by chapter 424, laws of 1901. This statute provides a method of collecting such charges thru your department in case noxious weeds are destroyed by the commissioner on railroad lands, which are exempt from taxation.

The statute provides that the supervisors shall cause a certified copy of the commissioner's account to be forwarded to you and that you shall add the amount designated therein to the sum due from railroad companies owning, occupying or controlling the lands specified "as the license fee thereof," and that you shall collect the same therefrom as prescribed in sections 1212 and 1213, and return the amount collected to the town, city or village from which such certificate was received.

Since this statute was enacted the method of taxing railroad companies has been changed and sections 1212 and 1213, repealed. (Sec sec. 28, chap. 315, laws of 1903.)

I doubt very much, therefore, whether any procedure is left under which you can collect this account. So far as this particular account is concerned, you can do nothing with it, as it does not conform to the provisions of chap. 424, laws of 1901. The commissioner of noxious weeds is required by the act, after destroying the weeds on lands where the owners do not do so, to present to the town treasurer his account therefor, verified

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by his oath and approved by the chairman. Such accounts must specify by separate items the amount chargeable to each piece of land, describing the same. The account of the commissioner of noxious weeds submitted is not verified, nor does it describe the lands, except by giving the section, town and range. This is not a sufficient description. I think you can do nothing with the account, except to return it to the town board. I inclose the papers submitted.

Yours respectfully,

L. M. STURDEVANT,
Attorney General.

Anti-Pass Law.—Minister who is also a member of the legislature may not accept and use half fare privileges.

HONORABLE J. F. BAKER,
Assembly Chamber,
Madison, Wisconsin.

February 2, 1907.

DEAR SIR—Your letter of the 1st inst. has been received. You have asked me this question:

“Is there anything in our laws making it illegal for a minister, licensed or ordained, who has been entitled to and has been using half fare from using that privilege after he is elected to the state legislature?”

In reply I will say that chap. 486, laws of 1905, provides that

“No political committee, and no member or employe thereof, no candidate for and no incumbent of any office or position under the constitution or laws, or under any ordinance of any town or municipality of this state, shall ask for or accept, from any person, association, copartnership, or corporation, the use of in any manner, or for any purpose, any free pass or frank, or any privilege withheld from any person, for the traveling accommodation or transportation of any person or property, or the transmission of any message or communication.”

I will call your attention particularly to the words, “or any privilege withheld from any person for the traveling accommodation,” etc.

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The half fare privilege is certainly a privilege withheld from the general traveling public. I am therefore of the opinion that a minister who is also a member of the legislature may not legally accept or use from a railroad company a half fare privilege which is withheld from other persons.

Very truly yours,

F. L. GILBERT,
Attorney General.

Anti-Pass Law.—A chaplain of either house of the legislature is not prohibited from accepting, holding and using a free pass on a railroad.

February 22nd, 1907.

HONORABLE HERMAN L. EKERN,
Speaker of the Assembly, Wisconsin Legislature.
Madison, Wisconsin.

DEAR SIR—You have submitted to me for an opinion, the question of whether a clergyman who is holding a free pass or using the same is prohibited from acting as chaplain of the senate or assembly under the anti-pass law as amended by chapter 486, laws of 1905.

In answer to your inquiry I will say that said chapter 486 is an act to prohibit public officers from asking, accepting or using a free pass. The act makes it unlawful for those holding such offices and positions as are included in its terms from asking, accepting, or using in any manner, any free pass, etc. There is no prohibition against holding a free pass. Any person who has asked a corporation for, or has accepted from a corporation, a free pass is not prohibited thereafter from accepting a public office. He is, however, prohibited from using the pass for any purpose during the time that he holds such public office. No public officer could be convicted under the provisions of said statute for simply having in his possession, or holding, a free pass, provided he had not accepted or asked for or used the said pass during the time that he was the incumbent of the office.

It is therefore perfectly plain that no clergyman holding a free pass from a railroad company is prohibited from accepting a public office under the anti-pass law; but the question whether

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a clergyman acting as chaplain of the senate or assembly is prohibited under said anti-pass law from using a free pass depends upon whether or not a chaplain of either house is an officer, or one holding a position under our law.

Section 4552, Wis. Stats. 1898, as amended by chap. 486, laws of 1905, provides in part:

“No political committee and no member or employe thereof, no candidate for and no incumbent of any office or position under the constitution or laws * * * shall ask for or accept from any person, association, co-partnership or corporation or use in any manner or for any purpose, any free pass or frank or any privilege withheld from any person for the traveling accommodation or transportation of any person or property.”

The state constitution, art. XIII, sec. 11, contains an identical provision. This provision of the statutes and of the state constitution and sec. 8, of chap. 362, laws of 1905, as amended by chapter 13, laws of the special session of 1905, forbid railroad companies furnishing free transportation or reduced rates to any person holding public office or position under the laws of this state, except as said sec. 8 provides that the act shall not be construed as preventing railroads from giving free transportation or reduced rates therefor to any minister of the gospel and other persons therein named.

From these several provisions, it is entirely clear that no person who holds an office or public position under the laws or constitution of this state can lawfully ask for, accept or use free or reduced transportation.

We will now consider the question whether a chaplain of the senate or assembly is an officer, or one holding a public position under the laws or constitution of this state.

There is no statute of this state that makes a chaplain of the senate or assembly, an officer or incumbent of a position. Each house, generally at the beginning of its biennial session, passes a resolution requesting the resident clergyman to open the daily sessions with prayer. One of these, in conformity to these resolutions, presents himself at the opening of the daily session and opens the same with prayer. No special clergyman has any right under such resolutions to open the house with prayer, except as he has been selected by the resident clergyman of the city. The local clergymen decide among themselves who is to

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act in this capacity each week, the time being divided among them so that each will act some time during the biennial session. There is no appointment made by the senate or assembly. The clergymen are simply acting at the request of each house. There is passed, however, at each biennial session of the legislature, a bill similar to No. 349 A., whereby an appropriation is made to each clergyman who has or may thereafter officiate as chaplain of the senate or assembly, during the session of such legislature, of three dollars for each day such services are rendered.

It can hardly be claimed that a clergyman who opens either house of the legislature with prayer is an officer under the constitution or laws of this state. In *Wilcox v. Hemming*, 58 Wis. 144, our supreme court decided that the pound-master, who is appointed from time to time by the common council, does not hold an office or place of trust within the meaning of a city charter, which provides that every person chosen or appointed to any office or place of trust shall take and subscribe an oath. The court also held that the words "office" and "place of trust," in such statute, have the same meaning; that an office is a place of trust, and a place of trust when so mentioned is an office. The court quoted approvingly the definition of office in the *Matter of the Oaths*, 20 Johns, 493, where the court said:

"The legal meaning of the word 'office' is, an employment on behalf of the government in any station or public trust not merely transient, occasional or incidental."

The word "position" is defined by Webster as, "The state of being posited, or placed." In a New Jersey case the term "position," as used in the laws of 1899, page 231, being "An act in regard to honorably discharged soldiers and sailors holding public positions," the court holds to apply to those positions which are analogous to office, the duties of which are continuous and permanent, especially pertaining to the position assumed, and not to those which are occasional or temporary, or where the services are of a general character, such as may from time to time be directed by a superior, without being indicated by the special nature of the employment, and that a clerk in the city treasurer's office will be deemed to hold a position.

McDonald v. City of Newark, 26 Atl. 82.

See also, *Pierson v. O'Connor*, 22 Atl. 1091.

Lewis v. Jersey City, 17 Atl. 112.

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A Georgia case holds that, in a certain provision of the statute of that state, the words "position" and "office" are synonymous.

Colquitt v. Simpson, 72 Ga. 501, 510.

And, in another New Jersey case, "position" is defined, within the purview of a statute forbidding the removal of an honorably discharged Union soldier from an office or position, except for cause, as "a place, the duties of which are continuous and permanent, and which pertain to the position as such."

Bilderback v. Hudson Co., etc., 42 Atl. 843, 845, citing Stewart v. Same, 61 N. J. 118, 38 Atl. 842.

From these several definitions, which throw all the light upon the subject that I am able to acquire, I conclude that a chaplain of either house of the legislature does not hold either a public office or a position within the meaning of the statutes and constitutional provisions of this state above cited, and that such chaplain is not prohibited thereby from asking, receiving or using, free or reduced transportation from a railroad company, for I cannot believe that the law-makers intended to apply said laws to such transient, occasional and incidental service as is performed by such clergyman.

Trusting that what I have said fully answers your inquiry, I remain,

Very respectfully,

F. L. GILBERT,

Attorney General.

Railroad Commission.—Appropriations. Ch. 499, Laws 1907, does not carry an annual appropriation. The appropriation made by that act may be disbursed by the commission in its discretion under the provision of the act.

July 31st, 1907.

RAILROAD COMMISSION OF WISCONSIN,
Madison, Wisconsin.

GENTLEMEN—I am in receipt of yours of the 20th inst., in which you say:

"We desire to call your attention to one provision of chapter 499, of the laws of 1907, being what is known as the public utilities bill.

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“Section 1797*m*—107 . . . provides as follows: ‘A sum sufficient to carry out the provisions of this act is appropriated out of any money in the state treasury not otherwise appropriated, not exceeding fifty-two thousand dollars.’

“The limitation above provided for was, as we understand it, made a part of the bill, an amendment proposed by the committee on claims, and when we last knew anything about it the proposed amendment limited the appropriation to fifty-two thousand dollars *annually*.

“We will soon be called upon to make expenditures under this provision of the law, and we would like to know how long a period the limitation covers.”

In reply I will say that I have made a careful examination of the original bill and all amendments made thereto, from which I ascertain that the original section 1797*m*—107, was as above quoted, with the exception of the words “not exceeding fifty-two thousand dollars.” Those words were added by the adoption of an amendment proposed by the committee on claims on June 7th, and that amendment was exactly in the following words:

“Amend by adding at the end of section 1797*m*—107 of the printed substitute bill the following: ‘not exceeding fifty-two thousand dollars.’”

The word “annually” does not appear in the original bill or in the amendment, nor am I able to say that the appropriation is or was intended to be an annual appropriation.

You inquire how long a period the limitation covers.

I do not see that anyone can answer that question. I can only say that you have this appropriation of \$52,000 to work with, until the legislature meets again. As there is no time named within which the appropriation may be used, the manner and time within which it may be expended would be a question resting in the discretion of the commission. Perhaps it may be assumed that the legislature having made one fixed appropriation instead of a certain sum annually, it was expected that the commission should use all, or such amounts of this appropriation as was necessary in discharging the business and duties imposed by the act within the two preceding years, and, by that time the commission would be able to ascertain approximately the amount required annually to conduct the in-

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vestigations, and other labors imposed by the act, and to pay such persons as the commission shall be obliged to employ during that period, to enable them to conduct such work. But this is merely speculative. I think it rests with the commission to determine within what period the appropriation shall be expended, considering all the provisions of the act itself. Certainly there is nothing in the act from which I would be able to say that it carries an annual appropriation.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Foreign Railroads Corporations.—A foreign railroad corporation cannot be admitted into this state for the purpose of constructing and operating a railroad under section 1770*b*, of the Wisconsin Statutes of 1898, as amended by chapter 506, laws of 1905, but must organize under chapter 87 of the statutes.

HON. JAS. A. FREAR,
Secretary of State,
Madison, Wis.

Aug. 9, 1907.

DEAR SIR—Your letter of the 3rd inst., enclosing certified copy of the articles of incorporation of the Twin City & Lake Superior Railway company, with statement required by chapter 506, of the laws of 1905, has been received.

You request my opinion,

“as to whether these papers can be filed in this department, and license issued under the provisions of said chapter 506.”

You further say that,

“according to the statement of this company it is their intention to construct and operate a steam railroad in this state.”

Section 1770*b*, of the Statutes of Wisconsin of 1898, as amended by chapter 506, of the laws of 1905, which prescribes the conditions under which foreign corporations, generally, may do and transact business in this state, expressly excludes from its provisions railroad corporations. (See paragraph 2, ch. 506, laws 1905.)

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The Twin City & Lake Superior Railway company, as appears from the aforesaid certified copy of its articles, is a corporation of the state of Maine, and I am, furthermore, of the opinion that this corporation can be authorized to construct and operate a railroad in this state only by organizing pursuant to the provisions of chapter 87, of the Wisconsin Statutes of 1898, and acts amendatory thereof.

Section 1829, of the Statutes, included in chapter 87, provides that,

“all existing or future railway companies within this state . . . shall . . . be subject to all the duties, liabilities and restrictions prescribed in this chapter.”

It is my opinion that the articles and statement tendered should not be filed in your department, and that no license can be issued to the Twin City & Lake Superior Railway company under chapter 506, of the laws of 1905.

Very truly yours,

F. L. GILBERT,
Attorney General.

Free Passes.—A provision in the franchise of a public service corporation that certain officials of the city be carried free is a contract and in violation of the anti-pass law.

HONORABLE JOHN M. WINTERBOTHAM,

Secretary Railroad Commission of Wisconsin,
Madison, Wis.

DEAR SIR—YOURS of August 2nd, together with the letter from Henry D. Smith, of the Wisconsin Traction, Light, Heat and Power company, inclosed therewith, has been received.

The questions submitted to you by Mr. Smith, and upon which you desire my official opinion, is whether or not a franchise provision, providing that certain city officials shall be carried free is a contract, and also as to whether it is in violation of the Wisconsin anti-pass law.

In answer I will say that there is no doubt in my mind that the franchise provision of which you speak is in the nature of

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a contract. Franchises granted to cities by public service corporations are construed to be contracts.

See *Ashland v. Wheeler*, 88 Wis. 607.

Wright v. Milwaukee E. R. & L. Co., 95 Wis. 29.

Stedman v. Berlin, 97 Wis. 505.

Section 11, of article XIII, of the state constitution, provides as follows:

“No person, association, co-partnership, corporation, shall offer, or give, for any purpose, to any political committee, or any member or employe thereof, to any candidate for, or incumbent of any office or position under the constitution or laws, or under any ordinance of any town or municipality, of this state, or to any person at the request, or for the advantage of all or any of them, any free pass or frank, or any privilege withheld from any person, for the traveling accommodation or transportation of any person or property, or the transmission of any message or communication. No political committee, and no member or employe thereof, no candidate for, and no incumbent of any office or position under the constitution or laws, or under any ordinance of any town or municipality of this state, shall ask for, or accept, from any person, association, co-partnership, or corporation, or use in any manner, or for any purpose, any free pass or frank, or any privilege withheld from any person, for the traveling accommodation or transportation of any person or property, or the transmission of any message or communication. Any violation of any of the above provisions shall be punished by imprisonment in the state prison not more than five years nor less than one year, or by fine not exceeding one thousand dollars, nor less than two hundred dollars.”

This provision in our constitution is so sweeping and all-inclusive that I am unable to see why the provisions in the franchise in question, providing that certain city officials shall be carried free, would not be a violation thereof. Said provision in said franchise, even if made before the enactment of the constitutional provision quoted, would still be in violation thereof and void.

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“Where parties to contracts are persons or corporations whose right and power was created for public purposes by legislatures and where such contracts affect the safety of the public, they are subject to the police power of the state.”

Chicago, etc., *R. R. Co. v. Nebr.*, 170 U. S. 72.

It has always been held that no contract can properly be carried into effect which was originally made contrary to the provisions of law, or which, being made consistently with the rules of law at the time, have become illegal by virtue of some subsequent law. These are principles which admit of no doubt.

Atkinson v. Richards, 10 East. 530.

“An illegal contract is as a rule void, not merely voidable, and can be the basis of no judicial proceeding. No action can be maintained upon it, either at law or in equity. This impossibility of enforcement exists whether the agreement is illegal in its inception or whether, being valid when made, the illegality has been created by a subsequent statute.”

Pomeroy Contracts, Par. 280,

Bullard v. N. P. R. R. Co. (Mont.), 25 Pac. Rep., 120-124.

Contracts are always made with reference to the possible exercise of the rightful authority of the government, and no obligation of contract can extend to defeat its exercise.

The Legal Tender Cases, 12 Wallace 551.

My conclusion therefore is that the provision in said franchise providing that certain officials shall be carried free is in violation of the anti-pass law of this state.

Very truly yours,

F. L. GILBERT,

Attorney General.

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Railroad Commission, Corporations.—Public Utilities.—Foreign corporations cannot receive or exercise corporate franchises for operating public utilities. Chapter 576, laws 1907, applies only to domestic corporations.

Sept. 7, 1907.

TO THE HONORABLE,

Railroad Commission of Wisconsin,
Madison, Wisconsin.

GENTLEMEN—I am in receipt of yours of the 12th ult., in which you call my attention to the fact that the Dutch Hollow Lead & Zinc Mining company, organized under the laws of the territory of Arizona, on July 2nd, 1907, with its principal office at Phoenix, Arizona, has filed in the office of secretary of state its articles of incorporation under 1770*b*, W. S. and that a license has been issued as provided by law. You also state that the purposes of the corporation as stated in its articles are as follows:

“Mining in all its branches, owning all necessary machinery, appliances, buildings, etc., owning, operating, buying and selling all real estate, personal property, easements, franchiselements, rights of way, patent rights, water rights, mill rights, telegraph, telephone and all other things necessary to the carrying on of a general mining business, engaging in any and all kinds of business that a natural person might or could in United States or any part of the world.”

You further say that you would be glad to be advised whether the purposes as named do not bring this corporation under the provisions of chapter 499, laws of Wisconsin of 1907, and also whether the provisions of section 1797*m*—75 of said chapter 499, of the laws of Wisconsin of 1907, will have any effect.

Replying I will say that there is no doubt in my mind but that any corporation which shall undertake to own, operate, manage or control any plant or equipment or any part of a plant or equipment within this state for the conveyance of telephone messages or for the production, transmission, delivery or furnishing of heat, light, water or power either directly or indirectly to or for the public, comes within the provisions of

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chapter 499, of the laws of 1907, and is subject to the control of the railroad commission as therein provided.

The articles of incorporation of the corporation under consideration which are quoted by you do authorize this corporation to own and operate franchises which foreign corporations are prohibited from being granted in this state. The question remains, and as to that your letter does not inform me, whether this corporation has been granted franchises which a foreign corporation is prohibited from receiving by the provisions of section 1797m—75.

There are many corporations organized under the laws of this state whose articles permit its transacting business named in said chapter 499, but which do not or have not attempted to exercise such powers or receive such grants and it is probable that the articles of many foreign corporations which have been filed in the office of the secretary of state contain provisions which would, except for the statutes above named, authorize them to transact the several lines of business mentioned, but which have not been granted such franchises nor attempted to use them.

Here, perhaps, I should state that there is a distinction between the corporate power or franchise granted by the state when a corporation files its articles and is admitted or permitted to transact business in the state and the permit or franchise granted for instance by a municipality to a corporation to transact a particular business such as furnishing heat or light to a municipality. In my opinion it is the latter license or permit which said section 1797m—75 prohibits being granted to foreign corporations and it is the owning or operating of such franchises which makes such corporations "public utilities" and brings them within the control of the railroad commission under the provisions of said chapter 499.

I do not know of any statute which permits the secretary of state to refuse a foreign corporation the right to file its articles for the reason that the articles contain provisions for receiving franchises which our statutes forbid a foreign corporation to receive, although this department has held that he may refuse to file articles which provide for constructing and operating a railroad by a foreign corporation, but since the passage of said chapter 499 no corporation can be granted or operate the franchises prohibited to be granted to it by said section 1797m—75.

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Hence, specifically answering your inquiries, I will say that in my opinion the fact that said corporation has filed its articles containing the powers therein mentioned and has been licensed to transact business in this state does not bring the corporation within the provisions of chapter 499 but rather the provisions of said chapter and particularly section 1797*m*—75, prohibits it from being granted or exercising such franchises.

If, after the passage of chapter 499, any attempt should be made to grant a foreign corporation franchises such as are prohibited to be granted to it by section 1797*m*—75, I think the proper procedure would be, not to attempt to make such corporation comply with the provisions of chapter 499, but if it should attempt to exercise such franchises to take proceedings to annul them or to exclude the corporation from exercising them.

Replying to your further inquiry as to whether or not a corporation of this nature comes under the provisions of chapter 376, (576), of the laws of 1907, you are informed that in my opinion it does not. I am of the opinion that the provisions of that act apply only to domestic corporations.

The provisions of that act relating to issuing stocks and bonds relate only to "public service" corporations and such corporations must be domestic corporations, as I have hereinbefore shown, and see *Allen v. Clausin*, 114 Wis. 244, 252-3, and section 1862, statutes of 1898.

Very truly yours, .

F. L. GILBERT,
Attorney General.

Railroads, Brakemen.—Passenger trains of three cars or more must carry at least two brakemen. Construction of statute, ch. 402, laws of 1907.

Sept. 7, 1907.

TO THE HONORABLE,

Railroad Commission of Wisconsin,
Madison, Wisconsin.

GENTLEMEN—Your letter of the 28th ult., enclosing one from Mr. A. E. Miller of the D. S. S. & A. Ry. Co. and re-

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questing a construction of chapter 402 of the laws of 1907, was duly received.

In Mr. Miller's letter he says:

"Our attention has been called to chapter 402, of the laws of 1907, of Wisconsin, requiring on any passenger train with three cars or less a full passenger crew consisting of one engineer, one fireman, one conductor and one brakeman and for more than three cars two brakemen. Most of our passenger trains running through Wisconsin have only two coaches in addition to baggage, sleeping and dining cars. The language of this act, taken literally, would require us to have two brakemen on each of our trains because the baggage cars, etc., make the number of cars in the train in excess of three, and yet two brakemen seem hardly necessary on trains having only two passenger coaches.

I write to ask what construction, if any, the railroad commission or the attorney general has placed on this act. It is an actual fact that more than one brakeman on most of our Wisconsin trains seems entirely unnecessary for the convenience of the passengers or for any other reason."

The first section of the act, which is made section 1809r of the statutes, reads as follows:

"It shall be unlawful for any railroad company doing business in the state of Wisconsin to run over its road or part of its road outside of the yard limits any passenger train of three cars or less with less than a full passenger crew consisting of one engineer, one fireman, one conductor and one brakeman; for more than three cars the said brakemen, and on trains of more than three cars the said brakeman shall not be required to perform the duties of the baggage-master or express agent while on the road. Nothing in this section shall apply to trains picking up a car or cars between terminals in this state or to trains propelled by electricity."

It appears to me that there is no latitude of construction permissible in regard to this statute. The statute plainly says trains of three cars or more shall have at least two brakemen; that the train may be made up of baggage cars, express

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cars, sleeping coaches or dining cars cannot, as I see it, make any difference if the train itself is what may be denominated as "passenger train."

I therefore hold that passenger trains composed of more than three cars must have two brakemen.

Very truly yours,

F. L. GILBERT,
Attorney General.

Noxious Weeds.—No method of collecting compensation for destroying the same on lands of railroad companies.

HONORABLE A. H. DAHL,
State Treasurer,

September 10, 1907.

Madison, Wisconsin.

DEAR SIR—I am in receipt of your letter of September 6th, to which is annexed an account of the commissioner of noxious weeds of the town of North Crandon, Forest county, for the sum of one dollar, which is sought to be assessed against the M. St. P. & S. Ste. M. Ry. Co. for cutting weeds on the right of way of said railway in said town.

You inquire, first, whether this is a proper charge against the above named company.

In reply to this I will say that section 1480*b*, of the Statutes of 1898, as amended by section 2, chapter 424, of the laws of 1901, appears to authorize such charge for such service and provides a method of collecting it in the same manner as the license fee of railroads is collected under the provisions of sections 1212 and 1213, of the Statutes of 1898.

You also ask whether the account has been properly submitted to you as state treasurer for collection, and whether, if it be a proper charge, properly submitted to you, you should add this amount to the next ad valorem tax or license fee due the state from said railroad company.

In reply I will say that I believe the claim submitted to be in proper form, but the only authority for collecting it from the railroad company is under the provisions of sections 1212 and 1213, Statutes 1898, and those sections have been repealed and a different method of taxing railroads adopted by section 28, chapter 315, laws of 1903; so that I am of the opinion that

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you will be unable, and are not now authorized to assess this as a charge against the railroad company in addition to the other taxes which it pays. I think you can do nothing with the account.

Yours truly,

F. L. GILBERT,
Attorney General.

Railroads—Capital Stock—Certificate.—Increase of capital stock under 1826, W. S., is in effect an amendment of articles of organization. No certificate under ch. 576, of laws of 1907, authorizing issue of stock, should be given until amendment be filed with secretary of state and fee therein paid.

Oct. 29, 1907.

RAILROAD COMMISSION OF WISCONSIN,
Madison, Wisconsin.

GENTLEMEN—I have your letter of the 26th inst. at hand in reference to the application of the Minneapolis, St. Paul, Sault Ste. Marie Railway company for authority to issue \$4,200,000 of the capital stock of the company pursuant to chap. 576, of the laws of 1907. You say:

“It appeared from the petition that on the 17th day of September, 1907, at the annual meeting of its stockholders, the directors of the company increased its capital stock from \$21,000,000 to \$42,000,000. The company has furnished to the satisfaction of the commission all statements and evidence which it deemed pertinent to the inquiry. The commission, upon investigation of the records in the office of the secretary of state, discovered that the company had failed to file an amendment to its articles of incorporation in respect to the increase of its capital stock. The commission thereupon notified the company that the amendment had not been filed and that it was unable to proceed with the matter, owing to the fact that such amendment, authorizing the issue of \$21,000,000 of additional stock, had not been filed. Hereto attached is a copy of a letter received from the general solicitor of the company in reply.

The commission desires the opinion of the attorney general as to whether or not it is obliged to issue a certificate of authority, as provided in chapter 576, of the laws of 1907, before the applicant company files the amendment

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to its articles of incorporation authorizing the increase of its capital stock proposed to be issued.”

From the letter of the general solicitor of the company, referred to in your letter, it appears that the company has taken steps to increase its capitalization in the amount of \$21,000,000; that a resolution to that effect was passed by the stockholders and that the provisions of the statute in respect to increasing the amount of the capital stock of the company were complied with. The general solicitor of the company evidently does not regard the increasing of the capital stock as an amendment to the articles of organization of the road and consequently does not consider it necessary for the company to file papers with the secretary of state showing such increase, except as provided by section 1826, W. S. as amended by chapter 461, of the laws of 1901.

The question involved is as to whether or not an increase of the capital stock of a railroad company under the last mentioned section of the statutes is, or amounts to, an amendment of its articles of organization.

I find no specific provision in the chapter of the statutes which provides for the organization of railroads. Section 1820, of chapter 87, however, evidently contemplates that amendments to such articles may be made. The last sentence of said section reads:

“For filing such articles (of organization) the secretary of state shall collect the fee prescribed in section 1772 for filing articles under chapter 86, and if amendments to said first mentioned articles are filed he shall collect the fee fixed by said section for filing amendments thereto.”

Section 1772, W. S., as amended by chapter 507, laws of 1905, provides that

“Every corporation organized and doing business under the laws of this state who may hereafter *increase its capital stock*, shall pay, . . . a fee of ten dollars for filing any amendment to its articles other than for the purpose of increasing its capital stock; and for filing an amendment increasing its capital stock shall pay, in addition to said fee of ten dollars, one dollar for each one thousand dollars of increase.”

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Section 1774, W. S., as amended by chapter 507 laws of 1905, specifically enumerates an increase of capital stock as an amendment, and also provides that, "No amendment shall be of effect until properly recorded and filed.

In my opinion any increase of the capital stock of a railroad company under section 1826, W. S. and the amendments thereto, is in effect an amendment to the articles of organization and to be effective must be evidenced, recorded and filed as provided by the aforesaid sections of chapter 86, and I am of the further opinion that the railroad commission should not issue the certificate requested until said amendment be filed with the secretary of state and the fee required thereon be paid. *People ex rel. v. Ry. Com.* 75 N. Y. App. Div. 106; *Matter of Riverhead 2*, S. B. R. Co. 36 N. Y. App. Div. 514.

Very truly yours,

F. L. GILBERT,
Attorney General.

NOTE—The questions here discussed are in issue in the case of *State ex rel. M. St. P. v. St. M. Ry. Co.* U. R. R. Comm. of Wis. pending in the Supreme Court. No. 36 Aug. 1908 Term.

Railroad Stock.—Not assessable beyond the stock subscription.

MERLIN HULL,
District Attorney,

Feb. 19, 1908.

Black River Falls, Wis.

DEAR SIR—YOURS of February 1st was duly received. Owing to the fact that this department has been very busy with court work and other matters, reply to your letter was delayed longer than it should have been.

You state that the Sparta and Melrose railway company has been soliciting aid from towns along its proposed route and that it proposes to issue stock to the towns, in exchange for their bonuses; that several towns have voted this bonus, and the town authorities now want to know whether, if they accept stock from a railroad company, that stock would be assessable for the operating expenses of the road or for any other indebtedness incurred by the company in excess of its paid-in capital.

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In answer to your inquiry I will say that, as I understand it, the stock would not be assessable beyond the amount subscribed, for any indebtedness or expenses incurred by the railway company. The liability of the stockholders is simply for the subscription of the stock. Assessments may be made until the stock is fully paid for. Beyond this no liability is incurred by any stockholder or by any town accepting stock from a railroad company.

Very truly yours,

F. L. GILBERT,
Attorney General.

Railroads—Excess fare.—In the absence of a provision for refund, excess fare above maximum provided by law cannot be legally collected.

March 16, 1908.

Railroad Commission of Wisconsin,

Madison, Wisconsin.

GENTLEMEN—I am in receipt of your communication of the 10th inst., enclosing letters from Mr. Lloyd W. Bowers, general counsel of the C. & N. W. Ry. Co., and of Mr. Burton Hanson, general solicitor of the C. M. & St. P. Ry. Co., and requesting my opinion on the matters therein referred to, to-wit: the right of said railroad companies “to promulgate a rule or regulation requiring passengers who have an opportunity to purchase tickets, but fail to do so before boarding trains, to pay something in addition to the schedule fare.”

In reply I respectfully submit the following: The general rule is that a railroad company furnishing facilities for the purchasing of tickets, may establish a rate of fare for passengers failing to provide themselves with tickets before entering the train higher than the ticket rate, the extra charge being regarded as a compensation to the company for the inconvenience to which it is subjected by being compelled to receive the fare by the hands of the conductor.

Lane v. Ry. Co., 73 Tenn. 124.

A. & E. Ency. of Law, 2nd Ed. vol. 28, p. 170, and cases cited.

Phettiplace v. Ry. Co., 84 Wis. 412.

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There is, however, a well recognized limitation to the foregoing rule, supported by high authority, to the effect that the car fare plus the charge of collection on the train can in no case exceed the maximum rate allowed by law.

Railway Co. v. Dickerson, 4 Kas. App. 345, p. 354.

Zagel Mayer v. Ry. Co., 102 Mich. 214, p. 216.

Wilson v. Ry. Co., 83 Ky. 511.

Railway Co. v. Skillman, 39 Ohio St. 444.

Smith v. Railway Co., 23 Ohio St. 10.

A. & E. Ency. of Law, 2nd Ed. vol. 28, p. 171.

An extra charge to a passenger without a ticket, if the ticket rate is the maximum allowed by statute, exposes the carrier to the statutory penalty imposed for the collection of excessive fare.

Chase v. Railway Co., 26 N. Y. 523.

Nellis v. Railway Co., 30 N. Y. 505.

Porter v. Railway Co., 34 Barb. 353.

Where an excess above the maximum rate is charged for collecting on trains and reasonable facilities are afforded the passenger for a return of the same, the excess is not regarded as a part of the fare and consequently there will be no violation of the statute.

Reese v. Railway Co., 131 Pa. St. 422.

Section 1798, of the Wisconsin Statutes, as amended by chapter 654, of the laws of 1907, provides that

“No corporation operating a railroad in this state the gross receipts of which are or exceed three thousand five hundred dollars per mile per annum, shall demand, collect or receive a greater compensation for the transportation of persons than . . . two cents per mile; and every such corporation shall . . . at its . . . ticket stations within this state, on . . . its lines of road, sell tickets at a price not to exceed . . . two cents per mile; but no such corporation shall be compelled to accept a single fare of less than five cents.”

Section 1819, Wisconsin statutes, as amended by chapter 622, of the laws of 1907, is as follows:

“If any railroad corporation, its officers, agents or servants . . . violate or fail to comply with any . . .

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. provisions of . . . sections 1798 to 1817, inclusive, such corporation shall for . . . every violation or failure, forfeit not less than . . . ten nor more than . . . one thousand dollars, . . . and . . . be liable to the person injured for all damages sustained thereby.

All forfeitures recovered shall inure to the state.”

It is my understanding that both of the railway companies referred to come within the classification created by the statute, and that both are now charging the maximum rate therein provided for.

Any inference drawn from the language of the Phettiplace case, supra, that a reasonable provision made for the refund of the excess fare would not render the collection of said excess fare legal, is, in my opinion, not well founded. The court said:

“He could not obtain a ticket at Pike Lake, and must necessarily pay his fare on the train. . . . The object of exacting more than usual rates when payment is made on the train is to induce passengers to purchase their tickets at the stations. For obvious reasons it is a great protection to railway companies if all fares are paid to station agents and tickets issued therefor to be taken up by conductors on the trains, and the courts will uphold all reasonable regulations to that end; but it cannot justly be said that it is reasonable to require the passenger to pay more than regular rates on the train, even though a process be created by which he may at some future time get back such excess, *unless the passenger has first had an opportunity to purchase a ticket at the station from which he starts.* . . . [Italics are mine] Hence he was a passenger under his ticket from Superior to Pike Lake, and a passenger without a ticket from Pike Lake to Topside, and the railroad company did not furnish him with the means to obtain a ticket at Pike Lake. Because it did not, we must hold that the requirement that plaintiff should pay twenty-five cents more than the usual fare was illegal.

”

During the course of a conference on this subject between counsel for the railroads the railroad commission and the at-

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torney general, it was strongly urged by said counsel that chapter 302, laws of 1897, (now appearing as section 1798a, of our general statutes) had received a practical construction by said railroads, which construction had been acquiesced in by the public, the legislature and the officials charged with the enforcement of said law; that said practical construction was the right of the company to charge an excess fare over and above the fare provided by that chapter from passengers who failed to purchase tickets before entering the train; that said practice was regular and notorious and prevailed up to the time of the enactment of the present law which repeats exactly the language of the prior law except for the substitution of "two cents" for "three cents," and that said practical construction should now prevail owing to the fact that two reasonable interpretations may be put upon the language of the law. That the two constructions of which the law is claimed to be susceptible are, first, that no charge exceeding two cents per mile can be collected in any event, irrespective of whether or not the passenger purchased a ticket; the other construction being that the law expressly prohibits the railroad company from charging at ticket stations more than two cents per mile but does not prohibit the company from charging a greater fare on the train.

If it be conceded that the language of the law is subject to equally reasonable interpretations and that the public, the legislature and the officials charged with the enforcement of the law have adopted one construction, acquiesced in and followed it for a long period, the courts will be reluctant to adopt another and such fact should have great weight with the courts.

Scanlon v. Childs, 33 Wis. 633.

Cooley's Const. Limitations, 5th ed. p. 84.

City of Fairbault v. Misener, 20 Minn. 396.

I am of the opinion, however, that the law under consideration is not so worded as to be capable of two reasonable interpretations on this particular point. Where a law is plain and explicit in its terms, no long period of toleration of a violation thereof can amount to the acquiescence contemplated in the above cases.

It seems to me that the plain spirit, intent and purpose of the law in question was to establish a maximum passenger rate

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beyond which common carriers could not, in any event, go and retain the excess as their absolute property.

I am therefore of the opinion that such excess fare cannot be legally collected from a passenger unless provision is made for refund or an act of the legislature be passed allowing the collection and retention of such excess as a penalty for failure to purchase a ticket at a point where facilities for that purpose are provided.

Very truly yours,

F. L. GILBERT,

Attorney General.

Railroads—Free transportation.—A school officer who is also an employe of a railroad company may use a pass in the performance of his duties as such employe only.

April 24, 1908.

HONORABLE C. P. CARY,

State Superintendent of Public Instruction,

Madison, Wisconsin.

DEAR SIR—Yours of April 20th, together with the letter of J. W. Hindes inclosed therein, was received. Mr. Hindes states that he is a school officer and also an employe of the Chicago and Northwestern Railway company and that he sometimes has occasion to ride on a pass and he desires to know whether he is authorized to do so. You submit this question to me, and especially whether it is lawful for a railroad employe who is a school officer to ride on a pass in the discharge of his duties as an employe.

In answer to your inquiry I will say that the question submitted by you was passed upon by my predecessor, Mr. Sturdevant, in an opinion to Honorable John Barnes, then chairman of the state railway commission, dated July 25th, 1905. You will find said opinion on pages 448 to 456, of the Biennial Report and Opinions of the attorney general of 1906. I quote the following from said opinion:

“The question still remains whether a railway employe who is also a public officer, municipal officer or member of a political committee can receive and use such transportation and whether railway corporations can give the same

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to such employe who also holds a position under the laws of this state. The statute does not distinguish in this exception between employes who are public officers and those who are not, and I am inclined to the opinion that it includes those who are public officers, members of political committees, etc., as well as those who are simple employes, but that the use of such transportation by public officers who are also railway employes must be limited to the actual performance of duties as such. As illustration, I think and have held, that a physician who is a member of a library board and also the physician for a railway company, and a notary public who is also a railway employe, may each use free transportation, but only in the actual performance of his duties as such employe and that railway companies may lawfully issue transportation to such persons for such purposes, and I regard this as but a reasonable interpretation of the intent of the legislature in passing these acts."

The statute since that time has not been changed, and I have no reason to arrive at a different conclusion than that reached by Mr. Sturdevant.

There can be no question that a school officer holds an office or position under the constitution and laws of this state.

Very truly yours,

F. L. GILBERT,

Attorney General.

Official Opinions—Taxation.

OPINIONS RELATING TO TAXATION.

Inheritance Tax.—Act not applicable to estates where testator died before the passage of the act.

WILLIAM B. NAYLOR, JR.,
District Attorney,
Tomah, Wisconsin.

July 21, 1906.

DEAR SIR—I am in receipt of yours of the 19th inst., in which you ask me some questions relative to chap. 44, of the laws of 1903.

It appears from your statement that one Joseph B. Roscerantz died Feb. 12th, 1902, and that his will was proved Feb. 18th, 1902, the executor appointed June 20th, 1902, and the estate simply left without administration until Dec. 6th, 1905.

The question is, whether any tax is due upon this estate.

Whether the estate is liable to an inheritance tax depends upon the question whether the estate has vested. Chap. 44, of the laws of 1903, was published March 31st, 1903, and became of force on that day. Subd. 4, of sec. 1, as amended by chap. 249, of the laws of 1903, provides:

“Such tax shall be imposed when such person or corporation becomes beneficially entitled in possession or expectancy to any property or the income thereof by any such transfer, whether made before or after the passage of this act, provided that property or estates which have vested in such person or corporation before this act takes effect shall not be subject to the tax.”

You will note that the words of this section down to the word “provided” make this act apply to the transfer of property, whether made before or after the passage of the act; but the proviso limits this provision of the section as to property or estates which have vested. Now the question arises, whether, in

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the case you mention, the estates have vested. If so, the income tax can not be collected.

In the case of *Jochem v. Dutcher*, 104 Wis. 611, the question arose as to whether the widow was entitled to the benefits of the provision of chap. 123, of the laws of 1895, this act having been passed after the death of her husband. The court, in speaking of chap. 123, laws of 1895, which now appears in sec. 2172 Wis. Stats. 1898, said:

“This provision is retrospective in its language, but it is plain that it cannot affect the present case, because the rights of the legatees became vested when the will was probated and related back to the time of the death of the testator; hence they cannot be affected by subsequent legislation.”

The court in this case cites as authority, *Scott v. West*, 63 Wis. 529. In that case, at page 552, the court says:

“Of course the rights of the parties under the will became vested immediately upon the death of the testator,”

and cites several cases sustaining this doctrine.

So in my opinion is that chap. 44, of the laws of 1903, will not apply to the case of a person whose will has been proven before the passage of this act. I think the estate referred to by you is not subject to an inheritance tax. Since the enactment of this statute it has been universally construed as I construe it.

The tax commission agree with me in this construction.

Yours respectfully,

L. M. STURDEVANT,
Attorney General.

Telephone Companies—License Fees.—Mutual telephone companies not conducted for pecuniary gain are not subject to an annual license fee under sec. 1222a, W. S. 1898, as amended by chap. 488, laws of 1905.

HONORABLE A. H. DALL,
State Treasurer,

Jan. 12, 1907.

Madison, Wisconsin.

DEAR SIR—Your favor of this date with enclosures requesting my opinion as to whether or not the Browntown Telephone

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company is liable to pay a license fee or taxes under sec. 1222a, W. S. 1898, as amended by chap. 488, laws of 1905, duly received.

Said section as amended provides in substance that any person, co-partnership, association, company or corporation operating any telephone line in this state and furnishing telephone service for *compensation* shall make to the state treasurer a certain statement annually showing its gross receipts and shall pay a certain annual license fee thereon.

From the statements contained in the letter enclosed from said telephone company it appears that a number of farmers organized said company as a mutual telephone company each taking one share and paying \$55.00 therefor and in addition to these fees annually his proportion of the expense for repairs, etc., of said line and that otherwise the service is free. Said letter further states that there are no earnings which of course must be a fact if the company is conducted as stated in said letter. Assuming said statements to be correct it is my opinion that said company is not liable for an annual license fee under the above section for the reason that it is not conducted for *compensation* and therefore there are no gross earnings upon which an annual license fee can be levied in accordance with said law. The purpose of said law is plainly indicated to be the collection of an annual license fee from telephone companies engaged in that business for gain and as a public service enterprise.

Very truly yours,

F. L. GILBERT,

Attorney General.

Inheritance Tax—Compromise.—When impossible to compute shall be compromised under sec. 21, chap. 44, laws of 1903.

CARL D. JACKSON,

District Attorney,

Oshkosh, Wisconsin.

January 24th, 1907.

DEAR SIR—YOUR favor of December 29th, 1906, addressed to the Honorable L. M. Sturdevant, attorney general, was duly received. You state that "an estate, consisting of a farm, has been left by will to A., in trust so much as is necessary from the

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income of said estate for the support of B., to go to B's support during the life of A. and B.; that any part thereof not necessary for the support of B. is to go to A. and, upon the death of A. and B., to go to certain grandchildren, such as A. shall designate, unless A. shall die before the death of B., whereupon the estate," subject to the trust of B., shall belong to A. and his heirs.

You say that this statement leaves out certain contingencies, etc., which are provided for in the will.

You ask whether I have given an opinion as to how the inheritance tax in a case of this sort should be reckoned.

In answer to your inquiry I will say that I have come to the conclusion, from the above statement, that it would be impossible to figure out the inheritance tax from the above statement of facts, without having a copy of the will before me and also an inventory of the property in the hands of the executor or trustee and his report. I am inclined to think, judging from the provisions stated in your letter, that the matter is such as to render it impossible to definitely ascertain the inheritance tax, and that it may be necessary to compromise the question under section 21, of chapter 44, of the laws of 1903. I will therefore advise you to consult with the county treasurer and, if you can arrive at a settlement of this question with the executor, you may send a copy of the will, the inventory and the report of the executor to this office, together with your proposed agreement, and I will look into the matter more thoroughly and, if I find that it is impossible, which I now think it is, to arrive at a definite conclusion as to what the inheritance tax should be, I will take it up with the secretary of state, to authorize the county treasurer to compromise the question with the executor, as provided in said section 21.

Very truly yours,

L. M. STURDEVANT,
Attorney General.

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Inheritance tax.—The same rate of taxation allowed descendants of a brother of the half blood as though of full blood.

Feb. 8, 1907.

FULTON THOMPSON,
District Attorney,
Racine, Wisconsin.

DEAR SIR—Your letter of the 7th was received this morning in which you request an answer to the question in respect to the interpretation to be given the words “brother and sister” in subsec. 2, of sec. 2, chap. 44, laws of 1903.

That question as presented by you in your letter of January 17th, was as follows:

“Do the words ‘brother and sister,’ sec. 2, chap. 44, laws of 1903, sub-sec. 2, include brothers and sisters of the half blood? This question arises in this way: a resident of this city bequeathed by will a sum of money to a person who is a son of decedent’s half brother. The attorney for the executor claims that this beneficiary should only pay a tax of one and one-half per cent, with an exemption of \$500.”

Replying, I will say that, since your letter of the 17th ult. was received, the question submitted has received considerable attention at my hands and was submitted to Judge Gilson, of the tax commission, who has also considered it. He is absent to-day and has not given me the benefit of his research on the subject; but on such information as was given me by Mr. Curtiss, of the tax commission, and from my own consideration of the subject, I give you the following as my opinion upon the question presented:

Said sub-sec. 2, of sec. 2, chap. 44, is as follows:

“Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister or a descendant of a brother or sister of the decedent, a wife or widow of a son, or the husband of a daughter of the decedent, at the rate of one and one-half per centum of the clear value of such interest in such property.”

By sec. 2272, Wis. Stats. 1898, a distinction between kindred of the whole and of the half blood was abolished, except as to ancestral estates, and I take the view that the statute, chap. 44, of the laws of 1903, was enacted in view of the provisions of sec. 2272. Of course, the provisions of sec. 2272, apply to

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estates of inheritance, and not to such as are conveyed by will; but I am inclined to think that the provisions of the inheritance tax law should be interpreted along the same lines as would be applied where property descends by inheritance, at least, that this section 2272, should be considered together with the inheritance tax act in interpreting the latter.

You say this money was bequeathed to a person who is a son of decedent's half brother.

A son of decedent's half brother would be of blood relation to decedent. He would be a half nephew, if there is any such term known in the law, and, in my opinion, he should be treated under the inheritance law the same as if he were the son of a full brother, and the inheritance tax to be collected from the estate so devised to the son of the half brother should be the same as if he were the son of a full brother. That is, this estate should pay a tax of one and one-half percentum of the clear value thereof, and there would be an exemption of \$500.

I arrive at this conclusion with some doubt and hesitancy, but I have found **nothing in the law** or the decisions of the court to the contrary of the opinion I have here expressed.

Yours truly,

F. L. GILBERT,
Attorney General.

School Tax.—The remitting one-half of the school tax amounting to \$643,680 by the governor, secretary of state, and state treasurer, on October 22, 1906, was legal and authorized.

February 18th, 1907.

HONORABLE JAMES A. FREAR,
Secretary of State,

Madison, Wisconsin.

DEAR SIR—Yours of the 18th instant was received and has had careful attention. You state that, upon the 22nd day of October, 1906, the governor, secretary of state, and state treasurer, acting pursuant to section 109a, Wis. Stats. 1898, remitted certain state taxes according to their action thereon, a copy of which you enclose with your letter. You state that one-half of the school tax provided by sec. 1072a, appears among the items remitted, and that you have been requested by the state

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treasurer to transfer the sum of \$643,680 from the general fund to the school fund. Before making the transfer, you desire my opinion as to whether or not sec. 2, of chap. 313, of the laws of 1903, in any way affected the existing law and whether such transfer from the general fund is properly authorized by the action which has been taken thereon as appears from the inclosed copy of the resolution.

In answer to your inquiry I will say that said sec. 1069*a*, under which these state taxes were remitted, provides as follows:

“Whenever in the opinion of the governor, secretary of state, and state treasurer, or a majority of them, the public interest requires it, they may apply the surplus in the treasury, or so much thereof as may be by them deemed proper, as a portion of the state tax levy in each year, and the balance thereof, after deducting the amount above provided for, shall be apportioned in the same manner as now provided for under the provisions of section 1070.”

It appears by the enclosed statement that the governor, secretary of state, and state treasurer, acting under said section, on the 22nd day of October, 1906, found that there was in the general fund on the first day of October, 1906, a balance of \$2,129,411.49. They estimated that there would be a balance in said general fund on January 1st, 1907, of \$1,554,411.49, and they further estimated that the receipts of said general fund during the year 1907, would be \$4,689,700, and that the disbursements for all purposes for the year 1907, would be \$4,327,200, and they found that the entire state tax to be levied for the ensuing year for interest on state indebtedness for free high schools, for graded schools, for state university, for normal schools and one-half of the tax for common schools, or a total sum of \$1,818,335, could, without detriment to the public service, be transferred from the general fund and applied as a state tax levy to discharge the items above mentioned and thereby obviate the necessity of a levy of any state tax for such purpose; and they then passed the following resolution:

“Now, therefore, be it resolved that we, the undersigned, governor, secretary of state, and state treasurer, in pursuance of section 1069*a*, of the Wisconsin Statutes of 1898, do hereby transfer from the general fund as a portion of the state tax the sum of \$1,818,335, to be applied as follows:

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Interest on state indebtedness	\$157,570
Free high schools	100,000
Graded schools	80,000
University	607,085
Normal schools	230,000
One-half of tax for common schools	643,680
<hr/>	
Total,	\$1,818,335

“And that no state tax be levied for the above purposes for the ensuing year, and no state tax whatever be levied for any other purposes except one-half of tax authorized by section 1072a, of the Wisconsin Statutes of 1898, as amended by section 20, chapter 351, laws of 1899, and chapter 313, laws of 1903, the tax commonly known as the mill tax for the aid of public schools, one-half of which for the ensuing year amounts to \$643,680.”

Under sec. 2, of chap. 313, laws of 1903, there is appropriated annually to the common school fund income an amount equal to seven-tenths of one mill for each dollar of the assessed valuation of the property of the state as determined by the state board of assessments, exclusive of the property of corporations. Two hundred thousand dollars of this amount appropriated is taken from the license fees or taxes paid by corporations and the balance is to be levied on all other taxable property. The so-called state mill tax for school purposes, previous to the enactment of section 2, of said chap. 313, was all levied on all the taxable property of the state, while, under the new law, \$200,000 is taken from license fees of corporations and only the balance levied on the property of the state.

You will notice, by referring to the records in your office, that the amount of \$643,680, or one-half of the tax for the common schools, which was transferred, according to the resolution above quoted, from the general fund to the common school fund, is one-half of the amount to be levied on the property of the state after the \$200,000 had been subtracted from the total amount appropriated to the said school fund. All the money transferred was applied “to a portion of the state tax levy,” strictly speaking, under sec. 1069a, when a surplus was found.

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It is my opinion that the said transfer of said money from the general fund to the school fund was authorized by the statutes of this state.

I return the inclosed statement, as you request.

Yours respectfully,

F. L. GILBERT,
Attorney General.

Telephone Companies.—What property exempt from local taxation.

February 20, 1907.

HONORABLE A. H. DAHL,
State Treasurer,

Madison, Wisconsin.

DEAR SIR—I have received the letter of George W. Waller, secretary and treasurer of the Burlington, Rochester & Kansasville Telephone Company of Burlington, Wisconsin, addressed to you and concerning which you ask my official opinion. Mr. Waller states that the telephone company owns real estate consisting of a lot and dwelling house and barn. That one room in the house is fitted up as a telephone exchange. That a married man employed as superintendent of the company occupies this house by himself and family. That the superintendent is under salary and that the use of the house is considered in fixing his salary.

Mr. Waller asks if this real estate is exempt from local taxation.

In reply I will say that sec. 3, of chap. 488, laws of 1903, provides that the property of all telephone companies and of persons, associations or corporations engaged in the business of transmitting messages by telephone, or the renting, letting or keeping of telephones, wires, batteries or apparatus for that purpose, except real estate not exclusively used in carrying on their business, shall be exempt from taxation.

It seems to me from the statements of Mr. Waller that the property in question is not used exclusively in carrying on the telephone business of the company.

If the property were used solely for a telephone exchange

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I think under the law it should be exempt from local taxation, but its use as a dwelling house by the superintendent does not in my opinion bring it within the law exempting from assessment and taxation.

Yours very truly,

F. L. GILBERT,
Attorney General.

Inheritance Tax.—Where a widow refuses to take under a will and elects to take under the law and the other legatees make a compromise with her, the legatees must pay all inheritance tax due from the estate.

HONORABLE JAMES A. FREAR,
Secretary of State.

April 2, 1907.

Madison, Wisconsin.

DEAR SIR—Your favor of the 1st inst., enclosing letter from Judge Lees of Alma, Wis., making certain inquiries in regard to an inheritance tax on the estates of Peter Grass and J. W. Whelam, at hand. In reply to the same will say that from the statement of facts submitted it appears that the widow of Peter Grass repudiated the provision made for her in his will and the ante nuptial contract and elected to take under the law. That thereupon the residuary legatee made a settlement with her by paying her the sum of \$11,600 and the question is how much inheritance tax she should pay.

It is my opinion that the inheritance tax on all the property must be paid by the residuary legatee as the widow secures the above amount by contract with said legatee, neither taking under the will nor under the law, but by compromise with the party in whom the estate had vested.

In regard to the amount of inheritance tax to be charged the residuary legatee, who is a sister of said deceased, it should be 1½% on the first \$25,000, 2¼% on the next \$25,000, and 3% on all over \$50,000, and under \$100,000, with a rebate of 5% on the total inheritance tax if paid within a year from the death of the testator.

In regard to the estate of J. W. Whelam, it is stated that the clear value of the estate will be about \$65,000, which goes to his nine children upon the death of his widow, she having a life

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estate in the whole. The present cash value of her life estate, based upon her expectancy of life, at the rate of 5%, should first be deducted, and she allowed an exemption of \$10,000, the tax on the balance to be 1%. After deducting the present cash value of said life estate, \$18,000 should be deducted as the aggregate exemptions of the nine children, and upon the balance there should be a tax of 1% collected.

Trusting that this will fully answer the judge's inquiries, I remain,

Yours very truly,

F. L. GILBERT,
Attorney General.

Receivers for Telephone Companies.—Must make report and pay license fees provided for in chapter 488, laws of 1905.

April 30, 1907.

HONORABLE A. H. DAILL,
State Treasurer,

Madison, Wisconsin.

DEAR SIR—Your communication of the 29th instant, inclosing two letters from Messrs. W. E. and Frank P. Burke, has been received.

The question which these attorneys ask is, whether or not a receiver who has been appointed to wind up the affairs of an insolvent telephone company should make report to you and pay the license fee of such telephone company.

Section 1 of chapter 488, laws of 1905, provides that *any person*, co-partnership, association, company or corporation owning and operating or operating any telephone line in this state shall make and return to the state treasurer a true statement of the gross receipts from the operation of the business during the preceding calendar year. The section further provides that *every person*, co-partnership, association, company or corporation operating a telephone exchange shall pay an annual license fee to the state treasurer. You will notice that the language is: "Any person operating any telephone line." This language certainly seems to be broad enough to include receivers who are operating telephone lines. The license fee provided for by this chapter is in lieu of other taxes. Because this li-

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license fee is imposed, the legislature has provided, in section 3, of this chapter, that real property owned by telephone companies and used exclusively in the operation of telephone business, shall be exempt from taxation. No intention to exempt such property from taxation, merely because the corporation is insolvent, is expressed in this chapter. I know of no statute or rule of law that exempts property from taxation because the corporation owning it is insolvent and the property has passed into the hands of a receiver. A receiver is an agent of the court and subject at all times to the order of the court. Perhaps application should be made to the court for an order requiring the receiver to make report and pay the license fee required by chapter 488. I am of the opinion that, under the terms of this chapter, the receiver should make the report of gross earnings and pay the license fee required.

Yours very truly,

F. L. GILBERT,
Attorney General.

Inheritance Tax—Foreign Decedents.—Tax on transfer of property of foreign decedents. Situs of intangible personal property in this state for taxation purposes. Double taxation.

June 10, 1907.

MR. J. E. WILDISH,

Attorney-at-Law, Pabot Bldg.,
Milwaukee, Wisconsin.

DEAR SIR—I am in receipt of yours of the 4th inst., in regard to assessing an inheritance tax against the estate of Anna Edmond Innes. Your statement of facts is that she died in Milwaukee, Wisconsin, December 27th, 1905, but that her domicile was Edinburg, Scotland. That she left a will which was probated under the laws of Scotland, and also proved in Milwaukee, Wisconsin, as a foreign will. That among the assets of her estate were six real estate mortgages on real estate in Wisconsin, aggregating \$6,573.00. That the money which these mortgages represent was sent to Wisconsin by the deceased to an agent for investment, who had power of attorney to act for her and satisfy real estate mortgages, which power terminated with her death. That her estate, the whole of it, including the

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investment in Wisconsin, paid an inheritance tax in Scotland under the Scotch law. Mr. E. J. Lindsay was appointed by the county court of Milwaukee county, administrator, with will annexed, of her estate, and is now such administrator. That he was appointed to make valid releases of the said mortgages upon real estate in Wisconsin. That the title to these mortgages was held in Scotland by the deceased, and that the executors in Scotland claim the whole of the moneys. That the administrator was appointed only for the purpose of satisfying the mortgages, and you inquire, whether upon the foregoing facts, the state claims that an inheritance tax is due from her estate under the provisions of chap. 44, of the laws of 1903.

Sec. 1, of chap. 44, of the laws of 1903, provides: "A tax shall be and is hereby imposed upon any transfer of any property, real, personal or mixed, or any interest therein, or income therefrom, in trust or otherwise, to any person, association, or corporation [except certain corporations].
* * *

"When a transfer is by will or by intestate law of property within the state, or within its jurisdiction, and the decedent was a non-resident of the state at the time of his death."

By section 24, of the same act, the words, "estate" and "property," as used in this act, shall be taken to mean all real and personal property, or interest therein of the testator, intestate, grantor, bargainer, vendor, or donor, passing or transferred to individual legatees, devisees, heirs, next of kin, grantees, donees, vendees or successors, and shall include all personal property within or without the state. The words, "without the state," would of course apply only to the estates of decedents who were residents of the state.

The words of the statute are broad enough to include any kind of property, tangible or intangible, and the question arises, is tangible property represented by evidence of indebtedness and mortgages upon real estate situate in this state, property subject to the inheritance tax law. This all depends upon what may be determined to be the *situs* of such intangible property. This subject is discussed extensively in Dos Passos on inheritance tax law, chap. 4. It appears that the earlier decisions were to the effect that intangible personal property had its *situs* at the

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residence of the owner, and such now appears to be the view held by the supreme court of Pennsylvania in respect to inheritance taxes as will be seen by the authorities cited in Dos Passos' work. A different view has obtained in the courts of New York. Our inheritance tax law appears to have been taken almost bodily from the New York law, as will be observed by comparing our statute with that of New York, shown in the appendix of Dos Passos' work.

In New York it has been held in a case in which some of the property was mortgages as in this, that such property was subject to the inheritance tax in the state of New York.

Estate of Romaine, 127 N. Y. 80.

The statute of New York in respect to transfer taxes is quoted, and it is almost identical with subd. 2, of sec. 1, of chap. 44, of the laws of 1903, and in speaking of the *situs* of intangible property, the court in that case said:

"The fiction of law that personal estate has no *situs* away from the person or residence of its owner is done away with, to a limited extent, and for a specified purpose, and the truth is substituted in its stead as the rule of action. That the legislature had the power to do this can hardly be questioned. (Matter of McPherson, 104 N. Y. 306). As was said by Judge Story, when writing upon this subject: 'A nation within whose territory any personal property is actually situated has entire dominion over it while therein, in point of sovereignty and jurisdiction, as it has over immovable property situated there.' (Conflict of Laws, sec. 550.) In *People ex rel. Hoyt v. Commissioners of Taxes* (23 N. Y. 224-228,) Judge Comstock quotes with approval the foregoing contract, and adds: 'I can think of no more just and appropriate exercise of the sovereignty of a state or nation over property situated within it and protected by its laws, than to compel it to contribute toward the maintenance of government and law. Accordingly there seems to be no place for the fiction of which we are speaking (*mobilia personam sequantur*.) in a well adjusted system of taxation.' (See also, *Guillander v. Howell*, 35 N. Y. 657; *Graham v. First National Bank of Norfolk*, 84 id. 393, 401; *Catlin v. Hull*, 21 Vt. 152, *Dos Passos on Collateral Inheritance*, 37-92.)"

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There are several cases holding that the *situs* of intangible property, such as notes secured by mortgages, where held by an agent who has authority for collecting loans and making new loans, is in the state where the agent resides, and that they are subject to taxation at such place.

Bristol v. Washington Co., 177 U. S. 133.

Blackstone v. Miller, 188 U. S. 189.

Board of Assessors v. Comptor Nat. D'Escompte, 191 U. S. 388.

A still more recent decision is that of the Met. Life Ins. Co. v. City of New Orleans, 205 U. S. 395. In that case it is held that when a non-resident enters into the business of loaning money within a state and employs a local agent to conduct the business, the state may tax the capital employed precisely as it taxes the capital of its own citizens in a like situation, and may assess the credits arising out of the business, and the owner cannot escape taxation upon his capital by temporarily removing from the state all evidence of credits which, under such circumstances, have a taxation *situs* in the state of their origin.

In the latter case the court said:

“Moreover, neither the fiction that personal property follows the domicile of its owner, nor the doctrine that credits evidenced by bonds or notes may have the *situs* of the latter, can be allowed to obscure the truth.”

Blackstone v. Miller, 188 U. S. 189.”

From the foregoing it is quite clear to me that the *situs* of the mortgages described by you, for the purpose of taxation and for the collection of the inheritance tax, is in the state of Wisconsin, and that said portion of the estate of the deceased as you describe is subject to such taxation.

It may be urged that the collection of an inheritance tax upon this property is a double taxation. This is true, but as Dos Passos says in his work, above cited, “that cannot always be avoided,” and does not make the act unconstitutional.

“As to double taxation, it cannot always be avoided, and it impinges no rule of constitutional law. It is at most a mere matter of policy, for the taxing power of the state to determine, and not for the courts.”

“No state can be deprived of taxing such property because

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another state being the domicile of decedent could exercise the same power, it may be the same property."

Dos Passos Inheritance Tax Law, p. 187.

No reason is urged against it except upon the grounds of policy and equity.

Trusting that what I have said answers the questions submitted, I am,

Very truly yours,

F. L. GILBERT,

Attorney General.

Inheritance Tax—Non Resident.—Applies to the whole estate of a non-resident decedent which is situated in this state.

January 11, 1908.

W. R. FOLEY,

District Attorney,

Superior, Wisconsin.

DEAR SIR—I am in receipt of yours of the 9th inst., in regard to the inheritance tax on the property of John Duryea, of New York, who died owning real estate in Wisconsin.

The question you submit is:

"Should an inheritance tax be collected on the full value of the estate in Wisconsin, or only on the value of Emma J. Walter's life estate in the property or on some other basis?"

Replying, I will say that the inheritance tax is a transfer tax, and it applies to the whole estate within the jurisdiction of the state,—to the property of non-residents as well as that of residents. As Emma J. Walter has only a life estate in the property, the value of that should be ascertained and the tax assessed thereon. The actuary in the insurance department will estimate the value of that, if you desire to have him do so. When this is ascertained, it should be deducted from the total value of the property, and the tax assessed on the balance, as provided in the statute, according to the relationship of the parties who receive it. If the remainder of this estate goes to Mrs. Walter's children, the same rate of taxation will apply under the provisions of subdivision 1, of section 2, chapter 44, laws of

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1903, as though it went to her, and, if the exemptions have been or will be deducted under the laws of New York, it seems to me there would be no necessity of having the value of the life estate estimated, except for the purpose of determining as between the different parties, the amount of tax that each should pay; but, under the terms of the 17th paragraph of the will submitted by you, the deceased directs that the transfer tax shall be deemed a testamentary expense, and shall be paid out of the estate, and not out of legacies chargeable therewith; so that no reason exists for determining the amount of the inheritance tax as between the heirs and devisees; but I will have it determined if you desire it.

Trusting that this answers your inquiry, I am,

Very truly yours,

F. L. GILBERT,
Attorney General.

Inheritance Tax.—Rate of interest to be paid.

MR. R. E. ANDREWS,

Feb. 13, 1908.

District Attorney,

Marshfield, Wisconsin.

DEAR SIR—I am in receipt of your letter of the 10th inst., in respect to the inheritance tax to be assessed upon the estate of Frank A. Cady. You say:

“As I understand the law, they should pay interest at the rate of 10% from the date of the death, at least from the time the will was offered for probate, which I believe was the 19th of April, 1904, his death having occurred on the 3rd day of March, 1904.”

Replying, you are informed that section 5, of chapter 44, laws 1903, provides in part as follows:

“All taxes imposed by this act shall be due and payable at the time of the transfer except as hereinafter provided,” the exception being as to future or indeterminate estates. As to them the tax applies at the time the beneficiary comes into actual possession or enjoyment thereof. The time of the transfer has been uniformly held to be the death of the person upon whose estate the tax is to be levied.

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Section 6, of said chapter, provides first, that if the tax is paid within one year from the accruing thereof, a discount of 5% should be allowed. The accruing of the tax is, of course, the death of the deceased, except in cases above mentioned; second, if the tax is paid within eighteen months, interest should be charged at the rate of 10% per annum from the time the tax accrued,, except in cases of necessary litigation or other unavoidable delay, in which case the rate of interest should be 6% until the cause of delay is removed, after that 10%.

As to whether there has been unavoidable delay, that is a question for the court to determine, and if the court is of the opinion that there has been unavoidable delay in settling the estate, it may, in its discretion, fix the rate of interest at 6% from the accruing of the tax until the cause of delay was removed.

I trust this explanation will be all that you require to enable you to determine the interest of said estate.

Very truly yours,

F. L. GILBERT,
Attorney General.

Taxes—Exemption—Payment of by the State—Commissioners of Fisheries.—Held that in the particular case presented taxes on certain lands purchased by the commissioner on contract in the name of a trustee should be paid by the state.

March 16, 1908.

HONORABLE JAS. NEVIN,
Superintendent of Fisheries,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your letter of March 11th enclosing a contract made between the Land, Log & Lumber company and Wm. J. Starr as trustee for the commissioners of fisheries for the state of Wisconsin, dated October 9, 1907, for the purchase of certain lands in Oneida county for the state and in which letter you inquire whether, in my opinion, you shall be obliged to pay taxes on this property which virtually belongs to the state.

Replying, I submit the following: It appears that the contract in question was recorded on the 21st day of October, 1907,

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in the office of the register of deeds of Oneida county. You state that on Nov. 12, 1907, you notified the chairman of the township in which the property is located that it had been purchased by the state and that the president of the Land, Log & Lumber company also notified the board of review of said township that the property belonged to the state. Presumably this notice was given after Oct. 9, 1907.

By the provisions of subdivision 1, of section 1038, of the Statutes of 1898, property owned exclusively by the state is exempt from taxation.

In the said contract it is provided:

“and the said party of the second part (that is Mr. Starr as trustee) hereby agrees to pay all taxes which may be assessed on said lands after the year 1906.”

Section 1033, of the Statutes of 1898, provides for the assessment of taxes and that “real property may be assessed at any time between the first day of May and the time of sitting of the board of review for such district.”

It is provided in section 1060 of the statutes of 1898 as amended by chapter 371, of the laws of 1907, that the board of review shall meet annually on the last Monday of June at its town, city or village clerk's office for the purpose of reviewing the assessment made.

At the time the assessment was made, which as provided by said statute is between the first day of May and the time of sitting of the board of review, the property is entered on the assessment roll. There is no express limitation upon the time during which the board of review shall be in session, but the session thereof usually lasts but a few days or weeks at the utmost and presumably the board of review had completed its work long before Oct 9, 1907, and this property was then lawfully entered upon the assessment roll to be taxed to the owner thereof long before it was purchased for the state by Mr. Starr. I do not know of any statute nor am I able to find one which would authorize any town officer to take any property from the assessment roll after the sittings of the board of review were over. Therefore we have this situation,—this land was lawfully placed upon the tax roll at a time when it was owned by other parties than the state and was properly subject to a levy of taxes, not then being the property of the

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state. In addition to this, this land was not and is not now owned *exclusively* by the state. The state has a contract to purchase it but it has not paid the full purchase price and the title remains in the grantor in the land contract. In addition to that, the grantee in the land contract, Mr. Starr, trustee, agrees in the contract to pay the taxes after 1906.

Taking all of these circumstances together, I incline to the view that the taxes assessed against said property during the year 1907 were lawfully assessed; that at the time the assessment was made said lands were not exempt from taxation; that the persons to whom notice was given had no authority to take said property from the assessment roll at the time demand was made therefor, and that the trustee for the state did not and does not hold exclusive title thereto and that the commissioners of fisheries or the state should pay the taxes thereon.

In passing upon this question my attention for the first time is called to the fact that this property was purchased by the commissioners on contract in the name of a trustee. I express no opinion in respect to that manner of purchasing lands for the state. The contract is returned herewith.

Very truly yours,

F. L. GILBERT,
Attorney General.

Taxation—Tax Receipts.—Town treasurer should use form prescribed by law and to be issued from books furnished by county clerks, but if other forms are used they are valid and clerk must make proper entry if such are presented as required by sec. 1156, of the statutes.

MR. W. K. PARKINSON,
District Attorney,

March 23, 1908.

Phillips, Wisconsin.

DEAR SIR—Your letter of the 21st, concerning town treasurer's receipts and the entries to be made by the county clerk when a treasurer's receipt is presented to him, under the provisions of section 1156, Statutes of 1898, was received today.

In reply, I submit the following: Section 1095, of the Statutes of 1898, directs the county clerk to prepare, cause to be printed and furnish to each town, city and village treasurer of

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his county a book of tax receipts for each current year, with stubs to be a duplicate of the receipts. It further provides that every town, city and village treasurer shall use only the receipts so furnished and shall enter in each receipt given by him for the payment of taxes the name of the person, etc. paying the same, the date thereof, the description of the property, the valuation and the aggregate of taxes paid, etc.

It is plainly a duty of town treasurers to use only such receipts but on the other hand I feel satisfied that no court would hold that a tax payer who had paid his taxes would lose his property because the town clerk had used a different form of receipt from that prescribed in the statute. The stub or duplicate receipt should contain a description of all the lands upon which taxes are paid and should be a duplicate of the receipt but if, by mistake or even intent, a part of the descriptions were omitted from the stub, and if the taxes were actually paid and entered on the receipt executed no matter in what form such receipt should be executed if it contained the statutory requirements and was signed by the treasurer, I am of the opinion it would be a valid receipt and would relieve such land from a lien of taxes for the year's taxes for which it was given and no doubt oral evidence, if needed, might be introduced to show that taxes were actually paid, although the stub or duplicate receipt did not show payment on certain parcels.

Having this in mind, in answer to your questions will submit the following: Your first question is, "Is it the duty of the county clerk to enter in his sales book opposite the description of the property so sold the fact that such receipt has been presented as provided by section 1156?"

In reply to this, I will say if the receipt of the treasurer is presented he should enter upon the sales book the memoranda prescribed by section 1156.

The second question is: "Does section 1156 contemplate *any* receipt for the taxes signed by the town treasurer or is its application limited to a particular form of receipt prescribed by section 1095?"

This question is partially answered by the answer given to the first question, but I will add that the statute is complied with if a receipt of the town or county treasurer is produced showing that such taxes have been paid.

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Section 1156 contemplates that the receipt should be the original of the duplicate receipt in the stub, nevertheless, as I view it, if a different receipt is presented and it is signed by the town or county treasurer, describes the property and the tax paid the county clerk should make the entry and the tax be paid as provided for in section 1156.

Your third question is as follows: "Is the duplicate stub receipt of a certain number conclusive upon the question of the taxes paid where no original receipt of the form and character prescribed by section 1095 has ever been issued?"

Replying to this, I will say that it is not, but I do not see how or why that question is material to the county officers and of course it is not the duty of either you or myself to render official opinions for the benefit of private parties. They should consult their private attorneys as to that.

I will add that it seems to me that the county clerk will have little difficulty in determining whether the receipt presented was a treasurer's receipt, whether it bore the treasurer's signature or whether there appeared upon its face to be any descriptions added thereto or material alterations. If the receipt was a forgery it would not be a treasurer's receipt.

Trusting what I have said answers your inquiry, I am,

Very truly yours,

F. L. GILBERT,

Attorney General.

Inheritance Tax.—May be collected on bequests to a bishop or sisters and their successors in office, the will not stating that the same is to be used for educational, religious or charitable uses by a corporation or in its behalf.

May 6, 1908.

JOHN W. REYNOLDS,
District Attorney, Brown County,
Green Bay, Wisconsin.

DEAR SIR—In your letter of April 29th, you state that, in the last will and testament of Rev. Marius (Elzear) de Wilt, the following provisions occur:

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“Fifth. I give and bequeath to the Rt. Rev. J. J. Fox, bishop of Green Bay, or his successor in office, the sum of five thousand dollars.

“Tenth. I give and bequeath to Mother Mary Emily, Prioress Gen. of the Sisters of St. Dominic at Racine, Wisconsin, or her successor in office, the sum of five thousand dollars.

“I give and bequeath to the very Rev. Bernard N. Penning, Prior of St. Norberts Priory at DePere, Wisconsin, or his successor in office, all the residue of the above said purchase money and all my estate in America of whatsoever kind or nature.”

You submit the question whether the above bequests are taxable under the inheritance tax law. You state that it is claimed by the attorneys for the estate that the bequests are for charitable and religious purposes and therefore should be exempt.

In answer to your inquiry, I will say that section 1, chapter 44, laws of 1903, provides as follows:

“A tax shall be and is hereby imposed upon any transfer [this includes wills] of any property, real, personal or mixed, or any interest therein, or income therefrom in trust or otherwise; to any person, association, or corporation, *except corporations of this state organized under its laws solely for religious, charitable or educational purposes, which shall use the property so transferred exclusively for the purposes of their organization within the state in the following cases,*” etc.

You will notice that, under the above provision of our inheritance tax law, only bequests to corporations of this state organized under its laws solely for religious, charitable or educational purposes, and which corporations shall use the property so transferred exclusively for the purposes of the organization, are exempted from an inheritance tax. You will notice that the above bequests are to certain named persons or their successors in office, and no mention is made as to how the property shall be used, in said will.

Katzer vs. City of Milwaukee, 104 Wis. 16.

While I believe that a liberal construction should be given to the above quoted provisions of the inheritance tax law, in

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order to exempt from its provisions all such bequests as are actually to be used by corporations in this state for religious, charitable or educational purposes, I am unable to see how the law could be so broadly constructed as to include the above bequests. My opinion is that the inheritance tax may be collected on said bequests.

Very truly yours,

F. L. GILBERT,
Attorney General.

Towns—Taxes for Highway Purposes—Construction of Highway Law—Costs of Highways—Highway Fund—Law Expounded.

MR. MERLIN HULL,
District Attorney.

May 18, 1908.

Black River Falls, Wisconsin.

DEAR SIR—Your letter of the 17th ult. was duly received and I regret that it has not been answered earlier, but we have been very closely engaged in completing the term's supreme court work and have not had time for several days to devote to answering correspondence.

Your letter contains several inquiries which I will reply to as follows:

You first inquire whether the money raised by the town should be paid into the county treasury. This question appears to be answered by the last provision in section 1311—1 of the statutes, laws of 1907, page 285, and the provision I refer to says:

“Such tax when collected shall be paid into the county treasury.”

Of course I can see that it would be desirable to do some work on the roads this year and if the towns were able to advance the amount of the tax proposed to be raised from the general fund as a loan from one fund to another, it would no doubt enable the county to proceed more rapidly with the improvement of the highway than they would otherwise be able to do, but if by so doing litigation is likely to ensue, I should think it advisable to defer such action until the tax is collected,

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unless the work might be done under the direction of the highway commissioner by contractors who are willing to have payments to them deferred until the tax is collected.

Your second question is as follows:

“In regard to spending the county fund for road purposes. The county board has designated, only in a general way, what highways it would have improved. No surveys have been made, estimates prepared or plans drawn. Under such circumstances, would it be proper for the county highway commissioner to attempt highway improvements?”

Subdivision 3, of section 1311*g*, provides, “Before any improvement of or work upon any road or bridge shall be entered upon, the county board shall cause plans, specifications, surveys, profiles and estimates to be prepared and filed by the commissioner of highways in the office of the county clerk for the use of all persons who may desire to bid on the work.”

To comply with this provision of the statutes I am of the opinion that it is necessary that plans, specifications, surveys and profiles should be made before the work of improving the highways is entered upon by the commissioners, at least so far as relates to letting contracts for such work.

Your third question is:

“Where a town has raised a sum of money, proposing to get an equal sum from the county road fund, can any of the joint fund be used until the petition of the town has been acted upon by the county board?”

Section 1311—2 provides that when the supervisors of the town shall file with the county board a petition setting forth that such town in addition to levying the usual highway taxes has voted to cover any main traveled highway after the same has been properly graded at the expense of the town on plans and grades approved by the county highway commissioner and if such approval has been given specifying the manner of covering the road and if the town has provided for the payment of one-half the cost of covering said highway, the county board shall appropriate the other half of such cost. This statute appears to make it mandatory upon the county board to appropriate half of such cost when the town has performed its duty, but of course as you refer to a joint fund I feel obliged

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to say that the joint fund could not be used until the portion to be paid by the county shall be appropriated by the county board. My answer to this question, therefore, is that the joint fund cannot be used because there is none, but other requisite things being done, I do not see any objection to the town using the money it has raised upon such work, even before an appropriation is made by the county board for the county's half of such improvement.

Fourth. You next inquire whether there is much, if anything, that the highway commissioner can do under the law except prepare plans and estimates to present to the next session of the county board.

Replying to this, I will say that if the highway commissioner has no funds with which to work, there is not much that he can do except to prepare plans under which work may be prosecuted when the funds for that purpose are raised.

Your fifth inquiry is:

“Is it your opinion, under the law, that the county highway commissioner could go ahead the present season, without specific instructions from the county board, and repair culverts and bridges with the county fund, under his own direction and without letting the work by contract?”

There are two provisions of the laws relating to county commissioner of highways which, I think, would prevent work from being done in that way,—first, subdivision 1, of section 1311, provides as follows:

“The expenditure of the county road and bridge fund shall be under the exclusive control of the county board.”

Subdivision 5, of section 1311*q*, provides:

“All work to be done shall be let to the lowest responsible bidder.”

These two provisions, I think, would prevent the commissioner of highways from doing work in the manner suggested by this question.

Your sixth inquiry is:

“With the provisions in the law for letting the work by contract to the lowest bidder, would the county highway

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commissioner be justified in making repairs to roads and bridges on the county highways without advertising for bids?"

I think my answer to your fifth question also answers this.

Respectfully yours,

F. L. GILBERT,
Attorney General.

Inheritance Tax Laws.—Secretary of state must have notice of delivery or transfer of funds of decedents.

HON. JAS. A. FREAR,
Secretary of State,
City.

May 21, 1908.

DEAR SIR—I am in receipt of your favor of the 18th inst. enclosing a letter from H. J. Payne, of Milwaukee, relative to the duties of banks holding assets of a deceased person, in which you ask my interpretation of section 11, ch. 44, laws of 1903.

Said section, so far as applicable to the question submitted, is as follows:

“No safe deposit company, bank or other institution, person or persons holding securities or assets of a decedent shall deliver or transfer the same to the executors, administrators or legal representatives of said decedent, or upon their order or request unless notice of the time and place of such intended transfer be served upon the secretary of state at least ten days prior to the said transfer. Nor shall any such safe deposit company, bank or other institution, person or persons deliver or transfer any securities or assets of the estate of a non-resident decedent without retaining a sufficient portion or amount thereof to pay any tax which may thereafter be assessed on account of the transfer of such securities or assets under the provisions of this act, unless the secretary of state consents thereto in writing.”

It is very evident from the above quotation that it is intended to cover resident and non-resident decedents and resident and foreign administrators or executors. The statute is so plainly worded that it is not capable of any construction

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other than the plain reading thereof. Said section further provides that a failure to serve such notice or retain a sufficient portion to pay the inheritance tax subjects the party offending to the liability for the tax.

Very truly yours,

F. L. GILBERT,

Attorney General.

Inheritance Tax.—Estates of non-resident decedents in this state are *prima facie* subject to inheritance tax.

May 16, 1908.

HONORABLE OTTO W. ARNQUIST,

County Judge,

Hudson, Wisconsin.

DEAR SIR—YOUR letter of the 9th inst. was duly received and owing to pressure of work upon this office a reply thereto has been unavoidably delayed and full reply will not be made at present, but in reply to your inquiry as to whether moneys deposited in banks in this state by non-residents are liable to transfer or succession tax upon the death of the owner of such deposits, I will say that in my opinion such deposits are liable to such tax, but as to in just what manner the tax will be applied and the rate of taxation I will write you later. See secs. 1 & 11, ch. 44, laws of 1903.

Very truly yours,

F. L. GILBERT,

Attorney General.

NOTE.—The questions presented by Judge Arnquist were as follows:

“What position is your office going to take on the question of whether moneys deposited in banks in the state of Wisconsin by non-residents are liable to a transfer or succession tax upon the death of the owner of such deposits?”

If you hold that such deposits are subject to a transfer tax under our laws then I would submit the following case for your consideration.

A resident of New York dies there leaving say \$20,000 in money on deposit in Wisconsin. He also leaves a will

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whercin he gives to a son \$10,000, a brother \$5,000, and a stranger in blood, \$10,000, and gives some other and smaller bequests and then the residue to trustees.

Deceased left considerable means in the state of New York. Now what rate should be applied upon the moneys deposited here? Should the money be sent to New York for distribution by their courts or should the Wisconsin courts distribute the Wisconsin money direct to the legatees? If the latter, then should the money be distributed *pro rata* among the legatees or may the court direct the payment of some of the bequests in full and leave others unpaid, there being enough New York assets to pay all the bequests made in the will after the Wisconsin funds are applied?"

Inheritance Tax.—Property of non-resident decedents is subject to such tax except when property is transitory in the state. Method of taxation, rates, exemption, etc.

June 8, 1908.

HONORABLE OTTO W. ARNQUIST,
County Judge,
Hudson, Wisconsin.

DEAR SIR—Further answering your letter of the 9th ult., in respect to the application of our inheritance or transfer tax law to the estate of a non-resident decedent which was in this state at the date of the death of such non-resident, I will say, in my last I informed you that such estate was *prima facie* subject to the tax. This is established both by the statute to which I referred, and by a number of decisions among which I cite the following:

- In the Matter of Hondayer, 150 N. Y. 37.
- Matter of Blactston, 171 N. Y. 652.
- Blackstone v. Miller, 188 U. S. 189.
- In re Romain, 127 N. Y. 88.
- Matter of Daley, 100 App. Div. 373.
- Matter of Hewith, 181 N. Y. 45.
- McElroy Transfer Tax Law, 142-147.

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But there are some cases holding that money transiently in the state is not subject to the tax.

In re Enston, 113 N. Y. 182.

In re Romain, 127 N. Y. 88.

In re Phipps, 59 N. Y. Supp. 771.

In the Romain case, above cited, the court while holding that certain property of a non-resident decedent, which was in the state of New York, was subject to the tax, pointed out that there might be a distinction between property such as money deposited or invested in the state and other property such as money and securities casually brought into the state, as by a visitor or traveler. As I understand from your letter the money referred to was or had been deposited in a bank here for some time prior to the death of the deceased, and was not a deposit recently received for the purpose of transmission. If I am right in this it is subject to the tax.

In the case of *Blackstone v. Miller* it was held that property in the *situs* state is subject to the tax even though it result in subjecting the same property to taxation in two states. This the court seems to regard as a matter to be regretted but not one which prevents such taxation in the state of the *situs* of the property and the rule or action that personal property follows the state of residence of the deceased is quite disregarded in the application of the inheritance tax laws.

See McElroy's Transfer Tax Laws, 142-147.

In the case of *Met. Life Ins. Co. v. Miller*, 205 U. S. 395, it was held that securities kept by a foreign insurance company in the state of Louisiana were subjects of even property tax in that state, the state of the *situs*.

But I no doubt have said quite sufficient to fully inform you that unless it be shown that the money deposited in the bank was temporarily there for the purpose of transmission, it is subject to the tax and I so hold.

As to how the tax should be applied, that is a more difficult question and one as to which we have no decisions to guide us.

In the case of *Matter of Fitch*, 160 N. Y., 87-91, it was held that it was not necessary for the foreign executor to take out ancillary letters in that state to give its courts jurisdiction to impose a transfer tax.

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In the matter of James, 144 N. Y. 6, it was held by the New York court of appeals that a foreign executor had the right to elect as to whether he should apply the property of a non-resident decedent located in that state to the payment of the legacies to legatees in the 5% or 1% class, but since that decision the New York legislature has by appropriate legislation changed this rule.

Since the question was presented by you I have written to the comptroller of the state of New York submitting to him the question you submit and asked him how he would deal with it if the situation were reversed. In reply, he says:

“A few years ago our legislature had under consideration a bill somewhat similar to your law, both as to the graded tax feature and the exemptions mentioned under section 4 of your law. And in considering the amendment at that time this department was of the opinion that in respect to property of a non-resident decedent within this state that a non-resident legatee would be entitled to the same exemption as a resident legatee, or in other words, if a decedent dies in this state leaving \$20,000 on deposit in Wisconsin, which deposit was a specific bequest to his son, that such son would be entitled to the exemption of \$2,000 under your Wisconsin statute and the tax only imposed upon the \$18,000. In that event if the laws of this state were the same as yours I believe a similar exemption of \$2,000 would be allowed the son in the imposition of transfer tax in this state on the bequest of the deposit in the Wisconsin bank, so that both states would practically assess a tax on \$18,000 only.”

But I find that the New York Transfer Tax law differs very materially from ours. It is a flat tax levied on the whole estate when it equals or exceeds \$10,000 in value.

As stated, we have no precedent to follow and this is the first time that the question has been presented to me in a case where the property here would go to different legatees, that is, to legatees as to whom the rate of taxation is different, one from another.

In determining how the inheritance tax and exemptions shall be applied in the case you present—that of a non-resident decedent leaving an estate in this state disposed of by will to different legatees, and as to which different rates of taxation would

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apply, I feel that I am entering a new field with very little to guide or assist me in formulating a procedure.

I have given considerable study and research to the subject, and the best authority I have been able to find is a very recent New York case: Matter of Ramsdill, 190 N. Y. 492. In that case the deceased died intestate, a resident of Malden, Massachusetts, leaving surviving him a brother and nieces and nephews. His personal estate, amounting to \$72,000, was all outside of the state of New York, except some shares of stock in two corporations. In the course of administration in New York, application was made to the surrogate of New York county for the usual appraisal under the transfer tax act. That proceeding resulted in a report to the surrogate showing that decedent's total personal estate amounted to \$72,642, of which only \$6,460 was within the state of New York, and that the total charges against the estate for funeral expenses, debts and costs of administration were \$12,041.66. According to the appraisal, the assets within the state of New York amounted to 9 per cent of the decedent's total personal estate and the appraiser therefore deducted therefrom 9 per cent of the debts and expenses referred to, which amounted to \$1,084. Computed upon this basis the decedent's net assets within New York were valued at \$5,376, upon which the share of the intestate's brother was reported as exempt from taxation and the shares of the nephews and nieces were reported as taxable at the rate of five per cent. The report of the appraiser was confirmed by the surrogate and an order made fixing the tax. Subsequently there was an appeal, but the appraiser's report was finally confirmed by the appellate court of the state of New York.

In another case, *Kingsbury v. Chapin* (Mass.), 82 N. E. 700, it was held that executors of a non-resident testator, by using the property within the state for payment of debts and legacies, to the exemption of the property in the state of testator's domicile, cannot relieve it from liability to a tax on succession imposed by the law of Massachusetts, but only proportional part of the property in Massachusetts may be used in the making of such payment and the balance is subject to such tax, the court saying:

"The executors cannot by independent action in attempting to marshal assets according to their personal wishes enlarge or diminish the rights of legatees or of the common-

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wealth. The property in Massachusetts is subject to the jurisdiction of our courts and the executors must use and appropriate it according to law. *Greves v. Shaw*, 173 Mass. 205, 209; 53 N. E. 372. *Callahan v. Woodbridge*, 171 Mass. 595; 51 N. E. 176. The debts, the legacies in Massachusetts exempt from taxation and the expenses of administration are chargeable upon the general assets, as well those in New Hampshire as those in Massachusetts, and only a proportional amount of the property in Massachusetts should be used in paying it. The balance is subject to the payment of a tax under the statute."

The rule adopted by the New York court in the *James* case, *supra*, of permitting the executor of a non-resident, who, in that case, was also a foreign executor to determine how the estate of the deceased in the state of New York should be distributed, and who, in that case, distributed the same in such a manner as to evade the inheritance tax imposed by the state of New York, has since been abolished in New York by statute, but such rule is not followed in the *Ramsdill* case, *supra*, and a different and more reasonable rule adopted in the Massachusetts case, *Kingsbury vs. Chapin*, *supra*, and, as the latter case holds that the expenses of administration should be deducted from the whole estate *pro rata*, deducting the same *pro rata* from the estate in New Hampshire and the estate in Massachusetts, I think something of a precedent is established for going further and holding that the payment of legacies should, in like manner, be made *pro rata* from the estate of the deceased in the present case in Wisconsin and in New York.

Therefore I conclude that the debts and costs of administration, including funeral expenses, should be deducted *pro rata* from the estate of the testator in New York and in this state; that the portion of the estate remaining should be distributed *pro rata* to the several legatees named in the will, with the residue to the trustees, and that each legatee should be allowed the exemption provided him under the laws of this state, and the inheritance tax assessed upon the remainder of each proportionate share, as provided in our statute, sec. 4, chap. 44, laws of 1903.

I think that courts can in such cases, without any great difficulty, for the purpose of determining the amount of the inheritance tax, ascertain the total value of the estate of the deceased,

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both in this state and in the state of his domicile, apply the tax and distribute the estate in the manner I have indicated.

Of course, if the amount of the tax is paid, the court here can turn the property over to the foreign administrator, who may distribute the same; but in the absence of an agreement, I am of the opinion that the course I have indicated is the proper one for the courts of this state to pursue.

Our inheritance tax does not contain full statutory provisions of meeting such a situation, nor do I find any precedent that fully covers the case you present; but I submit this as my best opinion as to the manner in which to determine the inheritance tax to the case in question. It is certainly equitable and, as both the New York and the Massachusetts courts hold that the state where the property of a non-resident is located is entitled to collect the inheritance tax thereon, this is the best system I can devise for applying the tax to the property of such non-resident decedent.

All of which is respectfully submitted.

Yours truly,

F. L. GILBERT,

Attorney General.

NOTE.—In a brief sent to J. K. Carey, district attorney of Lafayette county, in June, 1908, the following cases were cited as to the point that the inheritance tax is not a tax on property.

State ex rel. Sanderson v. Mann, 76 Wis. 469.

Black v. State, 113 Wis. 205.

Nunnemacher v. State, 129 Wis. 190, p. 204.

27 Am. & Eng. Enc. of Law, 2nd Ed. 338.

Matter of Swift, 137 N. Y. 77.

Matter of Hoffmann, 43 N. Y. 327.

Dos Passos on Inheritance Tax, sec. 13-41.

To the point that the inheritance tax accrues at the time of transfer and that the time of transfer is the date of death of the decedent (see sec. 5, chap. 44, laws of 1903), the following authorities were also cited:

In re Davis estate N. Y. Court of App. 44 N. E. 185.

In the Matter of Seaman, 147 N. Y. 69.

In the Matter of Greene, 153 N. Y. 223.

In the matter of Ramsdill, 190 N. Y. 492.

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- Kingsbury v. Chapin, (Miss.) 82 N. E. R. 700.
Matter of Hitchins, 43 N. Y. Misc. Rep. 489.
Matter of Vassar, 127 N. Y. 1.
Matter of Gihon, 169 N. Y. 443.
Matter of Solan, 154 N. Y. 109.
Matter of Zefita, 167 N. Y. 280.
McElroy Transfer Tax Law, par. 186-187.
Matter of Westurn, 152 N. Y. 93-103.
Dos Passos Inheritance Tax, par. 68, p. 411.

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OPINIONS RELATING TO THE UNIVERSITY.

Trust Funds of.—Authority of board of regents and executive committee thereof to have warrants issued by the secretary of state.

February 6, 1907.

HONORABLE JAMES A. FREAR,
Secretary of State,
Madison, Wisconsin.

DEAR SIR—YOUR favor of February 5th, enclosing three requests for you to draw warrants in favor of the several parties therein mentioned against the university trust funds income and the university trust fund signed by the executive committee of the regents of the university, was duly received. You state

“I do not know under what section of the statutes this request is made and before auditing have asked to be directed to the law. The matters do not appear to have any connection with the salaries or other matters relating to the university as provided by sec. 381; Stats. of 1898, to which my attention has been drawn.”

Replying, you are informed that by the provisions of chap. 260, of the laws of 1903, amending secs. 379 and 383a, of the Stats. of 1898, I think ample authority is conferred upon you to issue warrants on the state treasurer for the payment of moneys from the treasury whenever accounts or claims are certified to you by the board of university regents or its executive committee.

By sec. 379, the state treasurer is made the treasurer of the university regents and he is authorized to pay out money upon

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the warrant of the secretary of state as provided by law. Sec. 2 of said act, (sec. 383a, Stats. of 1898), provides among other things, that

“The secretary of state shall audit and give his warrant on the state treasurer for all accounts certified to him by the board or its executive committee in the manner herein provided.”

The only question that occurs to me is whether or not the form of this request for warrant fully conforms to that provision of the statute. Perhaps in effect it is the same as a certificate, though, as you will observe, it is not put in that form.

I trust that what I have said fully answers your request and return herewith the documents submitted to me.

Very truly yours,

F. J. GILBERT,
Attorney General.

Appointment of Regent.—The appointment of Mr. McElroy as regent of the university for a full term instead of for an unexpired term is valid as there was no vacancy and consequently no unexpired term.

March 5, 1907.

HONORABLE J. O. DAVIDSON,
Governor of Wisconsin.

DEAR SIR—Yours of March 1st is received. You state that Mr. J. M. Pereles was regent of the university, his term expiring in 1904; that there was no appointment made until July 12th, 1905, when Mr. McElroy was appointed for the term ending the first Monday in February, 1908. You submit to me the question whether Mr. McElroy should have been appointed for the residue of the term which Mr. Pereles was serving without being reappointed or for the three years from the first Monday of the year in which he was appointed.

In answer to your inquiry, I will say that chap. 255, of the laws of 1901, providing in regard to the term of office of the regents of the university, is in part as follows:

“The term of office of the appointed regents shall be three years from the first Monday in February in the year in which

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they are appointed, unless sooner removed by the governor, but appointments to fill vacancies before the expiration of the term shall be for the residue of the term only.”

The question arises whether there was a vacancy in this office in contemplation of said chap. 255.

Sec. 962, Wis. Stats. 1898, provides that every office shall become vacant on the happening of either of the following events, and then enumerates all the events that may cause a vacancy in the office. You will notice that the expiration of the term of office does not of itself cause a vacancy in said office, under this section.

It is also a well recognized rule of law, that where the incumbent of an office holds over after the expiration of his express term, until the qualification of his successor, there does not exist, upon the expiration of his express term, a vacancy in the office so as to authorize the exercise of the power to fill a vacancy in such office.

23 Am. & Eng. Ency. of Law, 2nd ed. p. 349.

I am of the opinion that there was no vacancy in this office at the time of the appointment of Mr. McElroy, and for that reason his appointment for a full term, beginning on the first Monday in February of the year 1905, was a valid appointment, and that his term will expire on the first Monday of February, 1908.

Very respectfully yours,

F. L. GILBERT,

Attorney General.

University—Professor—Other Employment.—Professor in university not a public officer, and may receive compensation from the state for other services as state officer.

HON. JAMES A. FREAR,

Secretary of State,

Madison, Wisconsin.

April 4th, 1907.

DEAR SIR—I am in receipt of yours of the 3d inst., in respect to voucher of S. E. Sparling, for services on the civil service commission, which letter reads as follows:

“Enclosed please find voucher of S. E. Sparling, for service on civil service commission, covering dates as therein

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appear. Some time ago my attention was called by the civil service commission to the fact that a janitor in the state service was being carried on two pay rolls for separate services rendered the state, and I was then asked by the commission to inquire his status under the law. Under the specific case presented, that of Mr. Emerson, you advised me that he was entitled to compensation for service rendered the superintendent of public property, and also the tax commission.

Mr. Sparling is carried on the rolls of the university at a stated salary, and has also rendered the enclosed separate per diem charges for dates included on the university pay rolls, so far as anything appears in this department. Please advise me if this claim shall take the same course as that made in the Emerson case."

The matter you present has received my careful consideration, and, replying, you are informed that in my opinion the voucher presented should be audited.

It appears that Mr. Sparling is a professor in the state university, and as such receives a salary from the state. The position he holds in the university is not an office, but a contract employment made with the regents of that institution.

Butler v. Regents, 32 Wis. 124.

Hall v. Wisconsin, 103 U. S. 5-9.

"The regents of the university and their successors in office shall constitute a body corporate by the name of 'The Regents of the University of Wisconsin,' and shall possess all the power necessary or convenient to accomplish the objects and perform the duties prescribed by law . . ."

Sec. 379, Stats. of 1898, as amended by chap. 260, of laws of 1905, and the objects of the university are named in sec. 385, Stats. of 1898.

The regents are thereby, in my opinion, given authority to employ instructors in that institution, fix their compensation, and define their duties and hours of employment. If those duties are performed satisfactorily to the regents, and the time devoted to the work in the institution is such as they require, I see no objection to a person so employed seeking other employment, even though he be compensated therefor by the state. The employment of Mr. Sparling as a professor in the university does not require him to perform other duties for

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the state, official duties, not covered by his contract of employment with the regents, nor in my opinion does it prevent his receiving compensation for performing the official duties of the office he holds. If the official duties of Mr. Sparling, as a member of the civil service commission, interfere with his duties as a professor in the university that is a matter for the regents of that institution to consider, and make corresponding deduction in his salary from that source, but that question is not now before me, and in the nature of the situation, does not come before me. That is for the regents to determine.

Sec 3, of the civil service act, chapter 363, of the laws of 1905, provides that,

“The commissioners shall hold no other lucrative administrative office under the United States, or of the state of Wisconsin.”

As I have above shown the position of a professor or instructor in the university is not an office, much less is it an administrative office.

I therefore conclude, as above stated, that the voucher presented, which is for five days' service during the month of February, 1907, at the rate of \$10.00 per day, the compensation allowed by law, sec. 3, chap. 363, laws of 1905, should be audited and allowed.

Yours truly,

F. L. GILBERT,

Attorney General.

University—Inter-Collegiate Sports.—No money from state treasury may be used for.

April 25, 1907.

HON. E. F. RILEY,

*Sec. Board of Regents of University of Wisconsin,
Madison, Wisconsin.*

DEAR SIR—Your letter of the 23rd inst. has been received. You state that the board of regents has instructed you to obtain my opinion as to whether or not the board of regents has a right to expend money derived from the state for the support of inter-collegiate athletic contests.

In reply, I will say that sec. 385, Wis. Stats. of 1898, states the objects and purposes of the University of Wisconsin in the following language:

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“The object of the University of Wisconsin shall be to provide the means of acquiring a thorough knowledge of the various branches of learning connected with literary, scientific, industrial and professional pursuits, and to this end it shall consist of the following colleges or departments, to-wit:

1. College of letters and science.
2. College of mechanics and engineering.
3. College of agriculture.
4. College of law.
5. Such other colleges, schools or departments as now are or may from time to time be added thereto or connected therewith.”

Sec. 389, Wis. Stats. of 1898, relates to the use of the funds of the university, and to gifts and bequests made to the university. This section contains the following provisions:

“The entire income of said funds shall be placed at the disposal of the board of regents, to be transferred to the treasurer of said board, henceforth to be independent and distinct from the accounts of the state, for the support of the aforesaid colleges or departments of arts, of letters and such other colleges and departments as shall be established in or connected with the university.”

This section also provides the manner in which gifts, grants, devises and bequests may be made, and specifies that such gifts and bequests may be made for the benefit of oratorical or debating courses, literary lectureships, drills, gymnasium, research, observation, travel, mental or physical improvement in any manner connected with the university. The section seems to authorize the use of money derived from gifts or bequests for the uses above specified, unless the donor has restricted the use of such money.

Sec. 389 has been amended by later statutes, but not in the matter of the use of funds. I am unable to find any statute which authorizes the expenditure of money derived from the state, for the support of inter-collegiate athletic contests, and I am therefore of the opinion that the use of such funds for such purposes would be illegal.

Yours truly,

F. L. GILBERT,
Attorney General.

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University—Regents of University.—Control over university funds. Secretary of state to audit accounts. Auditor.

July 1st, 1907.

HONORABLE W. D. HOARD,

President Board of Regents, University of Wisconsin.
Fort Atkinson, Wisconsin.

DEAR SIR—I am in receipt of your letter of the 29th ult., inclosing one from Honorable W. J. McElroy, member of the board of university regents, in which he calls attention to the method and purpose of expending the funds of the university and the manner in which the accounts of the university are audited and paid; and you say:

“As president of the board of regents, I desire very much to have your opinion as to the legal right and status of the board in its relations to the secretary of state as outlined by Mr. McElroy.”

Replying, I will say that the matter presented is a very perplexing one, and we probably shall not know exactly how these accounts should be audited and paid until, in some manner, a ruling of our courts is obtained thereon.

By law (section 379, Wis. Stats. 1898, as amended by chapter 260, laws of 1903), there is committed to the state treasurer all the securities and moneys belonging to the university. The state treasurer, by that statute, is made the treasurer of the university, and he is authorized “to pay out moneys only upon the warrant of the secretary of state as provided by law.” By the provisions of section 383a, Wis. Stats., as amended by section 2, of chapter 260, laws of 1903, the secretary of state is directed to audit accounts certified to him in a certain manner, and execute his warrant upon the treasurer for the payment thereof. No officer of the board of regents is authorized directly to draw warrants upon the treasurer for the payment of any obligation of the regents of the university. By the provisions of section 2, article VI, of the state constitution, the secretary of state is *ex officio* auditor, and it has been held (*State v. Hastings*, 10 Wis. 525), that the constitutional duty devolving upon the secretary of state as auditor cannot be transferred, wholly or partly, to another officer, and moneys cannot be paid

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out of the state treasury for any purpose, except in pursuance of law (subdivision 2, section 157, Wis. Stats.; const. section 2, article VIII).

Section 145, Wis. Stats., directs the manner in which claims shall be verified and audited.

It seems, therefore, that the funds of the university are placed in the state treasury, and that there is no way of withdrawing them except upon a warrant of the secretary of state; that the secretary of state is authorized to draw warrants for claims or accounts which are presented to him in a certain way; but the supreme court having held in the Hastings case, *supra*, that the duty of auditing accounts devolving upon the secretary of state under the constitutional provision above cited cannot be transferred to another, that that duty still remains with the secretary, and in fact, I am obliged to conclude that he cannot avoid discharging it; and it follows that the accounts of the university, just as would be true of the accounts of any other board, commission or individual, although approved by the head of a department, or the auditing body of a board or commission, are still subject to review and scrutiny by the secretary of state, and that no account can be allowed, even by him, except in pursuance of some law.

Previous to receiving your letter, this matter, though in another form, had been presented to me by the secretary of state, and I at that time rendered him an opinion, a copy of which I inclose. I think that opinion, together with what I have here said, will fully inform you of my view in the premises.

Very truly yours,

F. L. GILBERT,

Attorney General.

University Fees.—Extra studies.

HON. JOHN F. BAKER,
Madison, Wisconsin.

July 12, 1907.

DEAR SIR—I am in receipt of your letter of the 10th inst., in which you inquire whether a student who is not taking any extra studies can be compelled to pay any fees for attending the summer law school at the university since the passage of bill no. 288a, now chap. 105, laws of 1907.

Official Opinions—University.

In reply, I will say that I have examined the chapter, of the laws of 1907, to which you refer, and also sec. 388, Stats. of 1898, as amended by chap. 344, laws of 1901. The amendment made by this act strikes out that part of the statute which heretofore had subjected the pupils in the law department to the payment of fees for regular studies.

The summer school, or summer law school, at the university I am inclined to view as not a part of the regular curriculum of the university but consider the instruction so given in law as well as other subjects to be in the nature of extra studies for which in my opinion the university may prescribe fees or rates of tuition.

Trusting that what I have said answers your inquiry, I am,
Very truly yours,

F. L. GILBERT,
Attorney General.

University—Medical College.—Regents may proceed to organize under ch. 428, laws 1907. Such college would be within the definitions “legally chartered school,” “legally incorporated,” “legally chartered,” “duly authorized,” “medical college,” etc., of other states.

July 25, 1907.

DR. C. R. BARDEEN,
Madison, Wisconsin.

DEAR SIR—I am in receipt of your letter of the 15th inst., enclosing an abstract of the laws in the United States and elsewhere regulating the practice of medicine and asking for my opinion as to whether the board of regents of the university may proceed under bill No. 70, S., (chap. 428, laws of 1907), to establish

“A medical school without further authority than that allowed by the university bill, or should they in addition file articles of incorporation of such a school.”

Sec. 385, of the Wis. Stats. of 1898, and the amendments thereto, including chap. 428, laws of 1907, is the charter of the university.

In my opinion the board of regents may proceed, as they

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have done in establishing the other colleges of the institution, without further authority, to establish a medical school.

Such college when so established, would, in my opinion, satisfy the requirements of the laws of other states prescribing the qualifications of applicants for an examination to be admitted to the practice of medicine. In other words, I believe that such college would be held by other states to be included within the definitions referred to by you such as, "legally chartered school," "legally incorporated," "medical college," "duly authorized" medical college, and all similar designations, so that one holding a diploma from a college of medicine organized by the regents under the aforesaid law would be qualified, in my opinion, to take such examination as might be required by any state the laws of which contain the foregoing or other similar provisions.

Very truly yours,

F. L. GILBERT,

Attorney General.

University.—Actions for Personal Injuries.—Doubtful as to whether action for personal injuries may be maintained against the regents. Proper remedy by application to legislature.

Nov. 26, 1907.

MR. M. C. MEAD,

*Member of Board of Regents of the University,
Plymouth, Wisconsin.*

DEAR SIR—In reply to your communication of the 6th inst., in reference to the claim of John P. Forest against the regents of the university on account of injuries sustained by him while working in one of the laboratories of the university, I will say that yesterday I had a long interview with Prof. Benj. Snow who has given me his statement of the facts upon which the claim is based.

From the statement of facts presented to me the injuries were entirely due to the negligence of Mr. Forest himself, and consequently he could not successfully maintain an action.

Furthermore, it is, in my opinion, very doubtful as to whether an action of this nature may be maintained against the regents. I am unable to find any statute authorizing the re-

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gents to be sued. Suits have, however, been maintained against them heretofore but the point suggested does not appear to have ever been raised in this state.

There are several well considered cases from other states in which it is held that an action cannot be maintained against the regents of a state university in the absence of a statute authorizing the same, the theory of these cases being that the regents are simply agents of the state and hold no property except as such agents.

Weary v. State University, 42 Ia. 335.

Tucker v. Pollock, 21 R. I. 317, p. 319.

O. A. & M. College v. Willis et al., 6 Okla. 593.

In the Iowa case it was held that any judgment against a board of regents would be valueless for the reason that there are no funds in their possession excepting those of the state. It was further pointed out that the only remedy of one seeking relief for grievances resulting from the official acts of the officers of a university is by application to the legislature.

It is therefore my opinion, upon the facts presented, that Mr. Forest has no valid cause of action, and, furthermore, that if he had, an action could not properly be maintained against the regents of the university, but that his remedy would be by application to the legislature.

Your letter of the 25th inst. has just been received. In reply to the same, I will say that no statement of the facts in this case was furnished to me by you with your request for my opinion and consequently I was left to ascertain them as best I could. Otherwise, you would have been advised at an earlier date. It appears that the notice of injury was served on the 1st day of July, but was not transmitted to this office until Nov. 6th.

I would suggest that, hereafter, such matters, if they are to be looked after by this department, be transmitted to me immediately in order that I may secure the evidence while it is fresh in the minds of the parties likely to be called as witnesses and also that the state may have an opportunity of securing photographs of the machinery and place of injury before conditions are changed.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—University.

University—Legal Assistance.—Regents of, have no authority to employ legal assistance—same applies to regents of normal schools.

HON. JAS. A. FLEAR,

Nov. 27, 1907.

Secretary of State,

Madison, Wisconsin.

DEAR SIR—I have at hand your communication of the 12th inst., wherein you request my opinion as to,

“Whether or not the regents of the university or the regents of the normal school, or any other state body, bureau or department, has authority to employ legal assistance unless the same is specifically authorized by law.”

In answer to your request I respectfully submit the following:

The board of regents of the state university, as a corporate body, has no powers except such as are conferred upon it by statute, either by express language or by fair implication. (State v. Regents of Univ., 54 Wis. 159.) This principle applies to all state boards and bodies.

I am unable to find any provision in the statutes of this state specifically conferring upon the regents of the university or the regents of the normal schools authority to employ legal assistance.

Is such authority conferred by fair implication?

Section 379, Wis. Stats. 1898, as amended by chapter 260, laws 1903, provides,

“The board of regents and their successors in office shall constitute a body corporate by the name of ‘regents of the university of Wisconsin,’ and shall possess all the powers necessary or convenient to accomplish the objects and perform the duties prescribed by law.”

The object or purpose of the university is purely educational. Its management is vested in the board of regents who may, under the implied powers conferred upon them by law, employ all means reasonably adapted to accomplish the ends of its creation. (State v. Regents of University, 54 Wis. p. 170.)

The board of regents is not a private corporation but a part of the public educational system of the state. All property in its hands is the property of the state and the board acts merely

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in the capacity of an agent. (Weary v. State Univ., 42 Ia. 335; Tuckcr v. Pollock, 21 R. I. 317; O. A. & M. College v. Willis et al. 6 Okla. 593). On the authority of these cases this department has recently held that it is doubtful as to whether an action may be properly maintained against the regents of the university in the absence of a statute authorizing the same. (See opinion of attorney general to M. C. Mead, member of regents, dated Nov. 26, 1907.)

It is unquestionably true that occasions frequently arise in the management and control of the university and its property and of the normal schools wherein legal assistance is absolutely necessary for the proper protection of their interests. Consequently, in the absence of any adequate provision for the protection of such interests, which are those of the state, I should hold that the authority to employ assistance was conferred upon the regents of these institutions by implication, the rule being that if the means employed are reasonably adapted to the ends for which the corporation was created they come within the implied powers, though they may not be specifically enumerated. (State v. Regents of Univ., 54 Wis. 159, p. 170.)

It seems to me, however, that the legislature has made ample provision in respect to the legal assistance to be afforded these bodies. I believe it to be unquestionably among the duties of the district attorneys of the state and of the attorney general not only to prosecute and defend all actions in which either of these bodies are a part or in which they are interested, but also to advise and consult with them and their members in respect to all matters upon which they require legal advice.

Subsection 1, of section 752, of the statutes, makes it the duty of the district attorney "to prosecute or defend all actions, applications or motions, civil or criminal, in the circuit court of his county in which the state . . . is interested or a party;"

Subsection 1, of section 163, of the statutes, makes it one of the duties of the attorney general "to appear for the state and to prosecute or defend all actions and proceedings, civil or criminal, in the supreme court, in which the state shall be interested or a party;"

Section 131, of the statutes, as amended by chapter 500, laws 1907, provides:

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“Whenever, in the opinion of the governor, the rights, interests or property of the state shall have been or shall be liable to be injuriously affected, he may require the attorney general to institute and prosecute any proper action or suit for the redress or prevention thereof . . . and (the governor and) attorney general may, if the public interests require it, . . . employ special counsel to assist the attorney general.”

The attorney general is the law officer of the state, elected for the purpose of prosecuting and defending all suits for or against the state. It is his duty to appear in all matters in which the state is interested. (*Orton et al. v. State*, 12 Wis. 510, p. 511.)

In addition to the powers expressly conferred upon him by statute, the attorney general possesses all of the powers of the attorney general at common law. It was held in the case of *People v. Miner*, 2 Lans. (N. Y.) 396, that a grant by statute of certain powers does not operate to deprive the attorney general of those belonging to the office at common law, unless the statute either expressly or by reasonable intendment forbade the exercise of powers not thus expressly conferred.

Conversely, a duty required of an attorney general by the rules of the common law is as much a duty required of him by law as though it were imposed by the express mandate of the statute. (*Hunt v. Railway Co.*, 20 Ill. App. 282.)

Under the common law the attorney general answers questions on legal matters of public interest and has charge of government measures relating to legal subjects. (*Cyc.* vol. 4, p. 1029.)

It was held in the case of *Orton et al. v. State*, 12 Wis. 510, that the land commissioners had no authority to employ counsel to defend suits commenced against them, and render the state liable for such services. The court says (page 511) “we have been referred to no provisions of law giving them (the commissioners) that authority, and we know of none. It is clearly his (attorney general’s) duty to defend suits commenced against the school land commissioners.” The same principle would, in my opinion, apply to the regents of the university and of the normal schools.

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The records of this office show that the attorney general has on numerous occasions rendered legal assistance to the regents of both these institutions.

The supreme court reports of this state also show that on several occasions the regents of the university have been represented both in trial court and in the supreme court by counsel of eminence. As to whether or not they were retained by the regents, I am not aware.

In view of the facts that the state is the real party in interest in all matters pertaining to the university and the normal schools, and that it is, in my opinion, among the duties of the district attorney and attorney general to render legal opinions and to attend to cases in which the state is interested, both in court and out of court, and in the absence of a specific statute conferring such authority and of any adjudication upon the subject, I feel constrained to hold that neither the regents of the university nor of the normal schools have authority to employ counsel as such, at the expense of the state.

You will understand that this opinion in no way passes upon the right of the state to recover compensation already paid to private attorneys for services rendered and for which the state has received and accepted the benefit. That question rests on other law in connection with the foregoing.

In so far as your question pertains to boards, bureaus and departments not specifically designated, I defer answering for the reason that there are different provisions of the statute pertaining to some of them and it is impossible to lay down any fixed rule applicable to all.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—University.

University.—The board of university regents may employ a trainer or physical director for outdoor athletics, though as an incident thereof students participate in inter-collegiate contests of strength and science.

HONORABLE M. C. MEAD,

Dec. 17, 1907.

HONORABLE J. W. McELROY,

Regents of State University,

Madison, Wisconsin.

GENTLEMEN—I am in receipt of your favor of the 16th inst. in which you state:

“The university of Wisconsin has a department of athletics with a director or professor of physical culture and gymnastic instructors both for outdoor and indoor athletics.

“Can the university hire instructors and pay them from state funds if, as one of the results of their work, some of these men take part in inter-collegiate athletics?”

“Can they secure outdoor physical instructors if these instructors do not work exclusively and solely for inter-collegiate athletics but do this work as a part of their work in bettering the physical qualifications of young men and women?”

In reply to the same will say that section 385, Statutes of 1898, after enumerating certain colleges which are to be maintained at state expense, further provides by classification 5, for the establishment of “such other colleges, schools or departments as now are or may from time to time be added thereto or connected therewith.”

It appears from your letter that the board of university regents in the exercise of its discretion and judgment has, under the powers granted by said classification No. 5, established a department of athletics and employed a director or professor of physical culture and other gymnastic instructors both for outdoor and indoor athletics.

In an opinion rendered to Mr. Riley, secretary of the board under date of April 25, 1907, this department held that money derived from the state could not be used for the support of inter-collegiate athletic contests and the opinion was based upon the following resolution:

Official Opinions—University.

“Resolved, that no money received from the general government, the state, or from student fees, shall hereafter be used either directly or indirectly for payment of salaries or expenses incurred in training contestants or preparing for or carrying on any inter-collegiate athletic contest, game or sport.”

At the time of rendering that opinion I was not advised that the board of regents had established such a department now referred to in your letter and perhaps if that fact had been stated in connection with the question submitted at that time, the opinion rendered would have been somewhat modified. However that may be, the question now presented is entirely different from the one above referred to. When the board of regents has established a department of athletics and physical culture, the mere fact that as an incidental result of physical training students brought to a point of physical perfection for certain sports, participate in inter-collegiate contests, does not, in my opinion, establish a bar to the use of public money to maintain the department. If such a department were established solely and exclusively for the purpose of training a limited number of men for the purpose of engaging in inter-collegiate contests, I am of the opinion that the use of state money in that way is not authorized by law and that was the basis of my former opinion. As I now understand it, all students of the university who desire to participate in physical training may do so and the employment of instructors for outdoor work along this line is as necessary and important as the employment of instructors and professors for indoor athletics and is as much within the purview of the law as the employment of the physical director at the head of the department. In other words, it all depends upon the real purpose and object of the establishment of a department of physical culture. If indoor and outdoor instructors are employed for the benefit of the great body of students who desire instruction along those lines, then the maintenance of such a department is within the powers vested in the board of regents and, as stated above, the mere fact that some of these students as a result of such training engage in inter-collegiate athletics does not violate the law or prohibit the use of money for the support of such a department. If, on the other hand, the emphasis is placed upon inter-colleg-

Official Opinions—University.

iate sports and contests and a very limited number of men are selected in the first instance by the head of the department to be trained for the sole purpose of engaging in inter-collegiate sports, then, in my opinion, it would be an illegal and discriminatory use of state funds.

I am, therefore, of the opinion that the two questions submitted must be answered in the affirmative.

Knowing that you will readily distinguish between this opinion and the one previously rendered under another statement of facts, I remain,

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

MISCELLANEOUS OPINIONS.

Library Commission.—The commission has no power to contract for work on state historical library after it has formally turned over the building.

July 5, 1906.

MR. REUBEN G. THWAITES,

*Member of Board of Commissioners for Erecting the
State Historical Library Building,
Madison, Wisconsin.*

DEAR SIR—I am in receipt of your letter of June 21st, 1906, signed by yourself and the Honorable William F. Vilas as commissioners of the board of commissioners for erecting the state historical library building, in which you ask my opinion with reference to the power of the commissioners to contract for the coloring of the walls of that building.

Whether you have such power at the present time depends upon a consideration of various provisions of the statute creating the commission and prescribing its powers and duties.

The commission was created by chapter 298, of the laws of 1895. This chapter, after providing how the commission is to be created and defining its purposes and powers, provides as follows:

“The board shall cease to exist on filing a final report in the office of the secretary of state and a formal turning over of the building for occupancy.”

It appears from your statement to me that the building was turned over to the state historical society for occupancy in October, 1900, some time before the structure was actually completed.

Official Opinions—Miscellaneous.

It further appears from your statement that, at the time you let the contracts for building the library, the matter of coloring the walls and of the final two coats of paint was not provided for by contract, but was deferred by the commission for later disposition, because it was thought at the time that the walls would not be in proper shape for coloring and paint until they had become thoroly dry.

The commission has on hand unexpended, in the state treasury, the sum of \$10,597.99, and the question upon which you desire my opinion now, is whether you may expend this balance for the purpose of coloring and painting the walls.

It appears from your statement also that you have never filed your final report in the office of the secretary of state.

There is no doubt in my mind, from what I learn supplemental to your letter, from the Honorable William F. Vilas, that the State Historical Library building has been formally turned over to the State Historical Society within the meaning of the statutory provision which I have quoted, and which was to be one of the conditions by which the authority of the board should cease.

The other provision, the filing of the final report, does not seem to have been complied with up to the present time.

Chapter 298, of the laws of 1895, was amended by chapter 237, of the laws of 1897, and again amended by chapter 296, of the laws of 1899, but neither of these amendments purports to change the original act relating to the termination of the power of the commission.

Under chapter 296, of the laws of 1899, the sum of \$500,000 was appropriated for the purpose of completing the building, and section 1 of the act contains this provision:

“Provided, however, that not more than three hundred thousand dollars of the money to be used in the completion of the construction, equipment and furnishing of said library building shall be paid out until the board of building commissioners aforesaid shall have first let the contracts for *fully* constructing, equipping and furnishing the said historical library building . . . such contracts to be within the amount of this appropriation and to be accompanied by good and sufficient bonds for the faithful performance thereof, to be approved as to form and sufficiency by the governor.”

Official Opinions—Miscellaneous.

I call your attention to this provision of the statute as bearing upon the question as to when the power of the commission might be held to have ceased. Under this provision no more than \$300,000 of the appropriation could be used until the contracts for *fully* constructing and furnishing the building should be entered into by the commission with the contractors. When this was done by the commission, it seems to me that it had no further power to contract for any other work. The evident intention of the legislature was to foreclose the right of the commission to expend any further sums of money than the amount appropriated, and so it was carefully provided that a contract was to be made to fully complete the building while \$200,000 of the appropriation was available for that purpose; and I think it must be held that, when the board acted and made a contract for finishing the building, its power to make any other or further contract in that respect was exhausted; that it had no power to leave out of the contract some particular work the price of which was not agreed upon or provided and still be able to draw and appropriate for the purpose of building the structure, the sum of \$200,000 which was withheld by the legislature until provision should be made for a completed structure. That the building has been formally turned over to the State Historical Society is further made manifest by the provisions of section 3, of chapter 296, of the laws of 1899, as under this section, after the building should be occupied by the society, it was to receive an appropriation of \$15,000 per year; but, until it should remove and occupy the same, the society could only receive under the act, the sum of \$5,000 per year. It is quite probable that this fact had some influence on the commission in turning over the building to the society in October, 1900, as it gave the society, after its occupation of the building, ten thousand dollars per year in addition to the sum which it would have received had the building not been occupied. So it appears beyond question, I think, that the State Historical Library has been formally occupied by the Society and, in contemplation of the statutes which I have quoted, the library is completed and no further sums of money can be expended by the commission without additional authority from the legislature. The fact that the commission has not yet made its final report does not, in my opinion, control the matter, in view of

Official Opinions—Miscellaneous.

the provisions of the statute which I have quoted. It cannot be that a failure to make a report would continue the life of the commission indefinitely.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Library Associations.—Claims for Storage; Statute of Limitation thereon.

July 14, 1906.

HONORABLE HENRY E. LEGLER,

Secretary Wisconsin Free Library Commission,
Madison, Wisconsin.

DEAR SIR—In yours of the 13th inst., received, you state:

“A library association was organized April 11, 1894. At that time an agreement was entered into between the association and the librarian which stipulated that the librarian might retain fifty per cent of the net gain from renting books to non-members.

“The last regular meeting of the association was held December 4, 1899.

“It is now proposed to turn over the books of the old library association to the library board of the village. The owner of the building in which the library has been kept from the beginning now makes a demand for rent and storage for the twelve years past at the rate of \$3 per year.

“Question: Is the library association liable for the twelve years' payment or simply for the storage fee since December 4, 1899, or for any payment whatsoever?”

It does not appear from this statement whether the librarian and the owner of the building was or is the same person; but, assuming such to be the case, I will say that, if an agreement was entered into between the library association and such librarian that he should receive fifty per cent of the net gain for renting books to non-members as full compensation for his services and for storing the books, he can collect no more than that amount; but, as to just what the contract was, that is a matter of fact, to be proven on trial, should one arise, and not a question of opinion.

Official Opinions—Miscellaneous.

In all cases of this kind, when there is no written contract, other conditions of the agreement might be proven by the evidence adduced on trial, if one should have to be had. But, whatever may be the conditions of such agreement, the librarian or owner of the building cannot collect pay for storage for more than six years. By our statute of limitation, all amounts due him six years before this time are in contemplation of law deemed paid, and he is not entitled to compensation, either for services, storage or rent which accrued prior to six years before this date or the date settlement with him is made.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Marriage.—Minister.—How ministers and others may qualify to solemnize. Governor has no authority to authorize or permit persons to perform marriage ceremony.

July 31, 1906.

HONORABLE JAMES O. DAVIDSON,
Governor of Wisconsin.

DEAR SIR—You have referred to me a letter from Rev. R. M. Williams, of Ithaca, Mich., in which he requests you to give him a permit to perform a marriage ceremony in this state.

Replying, I will say that there is no statute of this state authorizing the governor to confer upon anyone a permit to solemnize marriage. The authority to solemnize marriage is conferred by sec. 2331, Wis. Stats. 1898, which provides, among other things, that marriages may be solemnized by any ordained minister or priest in regular communion with any religious society and who continues to be such minister or priest. Sec. 2332, Wis. Stats. 1898, provides as follows:

“Ministers or priests, before they shall be authorized to solemnize a marriage, shall file a copy of their credentials of ordination or other proof of their official character with the clerk of the circuit court of some county in this state, who shall record the same and give a certificate thereof; and the place where such credentials are recorded shall be endorsed upon each certificate of marriage granted by any minister or priest and recorded with the same.”

Official Opinions—Miscellaneous.

This statute indicates the acts required to be done by any minister before solemnizing any marriage in this state.

In addition to this, ministers solemnizing marriages in this state should see that the provisions of chap. 301, laws of 1899, are complied with in respect to procuring marriage license five days before the marriage ceremony is performed; otherwise they incur the penalty provided in said chapter, unless a special order should be granted by some court in this state.

I have written this letter in duplicate, so that you may forward to Rev. Williams a copy, and thereby inform him of our statutory provisions in reference to solemnizing marriages. There is no legal obstacle to his solemnizing a marriage in this state if these provisions be complied with.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Commission for Uniform Legislation.—Section 127a provides for a permanent commission.

August 4, 1906.

HONORABLE JAMES O. DAVIDSON,
Governor of Wisconsin,

DEAR SIR—I am in receipt of your request of the 28th ult., through Mr. O. G. Munson, your private secretary, asking me to inform you whether sec. 127a, Wis. Stats., 1898, gives you authority to make appointments of the commissioners therein provided for.

The question is, whether this statute provides for a continuing board of commissioners, or whether it provides for only one commission.

The statute originated with chap. 83, laws of 1893. This chapter did not provide for a continuing commission. It was amended by chap. 239, of the laws of 1895, and sec. 2 of that chapter provides:

“Said commission shall be permanent. One of said commissioners shall be appointed for the term of one year, one for the term of two years, and one for the term of three years, and thereafter successors of said commissioners shall be appointed for the full term of three years.”

Official Opinions—Miscellaneous.

The revisors in 1898 undertook to consolidate this chapter by sec. 127*a*, and, instead of continuing the provisions of sec. 2 of the chapter last referred to, the revisors evidently undertook to take a short cut, and provided that "The board of commissioners . . . as heretofore constituted shall be continued." I think it was not the intention of the legislature to limit the board to one set of commissioners, although, upon first reading the section, one would get that impression. The history of the act, however, shows that the legislature intended that the commission should be a continuing one. I therefore advise you that, under the provisions of section 127*a*, you have the power to appoint a commission for the promotion of uniformity of legislation, if the term of the commissioners heretofore appointed has expired.

Yours truly,

L. M. STURDEVANT,

Attorney General.

Kewaunee Lighthouse.—Opinion as to United States having acquired unincumbered title as provided in sec. 2, Stats. of 1898.

August 11, 1906.

HONORABLE JAMES O. DAVIDSON,
Governor of Wisconsin.

DEAR SIR—At your request I have examined the application of Major W. V. Judson, an officer of the United States, duly authorized, for the cession to the United States of jurisdiction over a parcel of land purchased by the U. S. government in the city of Kewaunee, Kewaunee county, Wisconsin, for the purpose of constructing thereon a building for a light house, and have also examined the accompanying deed, plat and abstract, which said deed has been duly recorded in the office of the register of deeds of said Kewaunee county, and by which abstract and deed it appears, and I am of the opinion, that the unincumbered title to said land is vested in the U. S. government, and that the statutory provisions of sec. 2, Wis. Stats., 1898, have been complied with, and that a certificate may issue as therein provided.

Yours truly,

L. M. STURDEVANT,

Attorney General.

Official Opinions—Miscellaneous.

Gas, Standard and Tests.—Forms of notice and service of same.

August 30, 1906.

DR. RICHARD FISHER,
State Chemist,

Madison, Wisconsin.

DEAR SIR—You have asked me to prepare for you a legal form for the notice which you are required to send to the cities and villages of the state, under section 5, chapter 459, of the laws of 1905. I have prepared the following form:

“To the (city or village) of _____, Wisconsin.

You are hereby notified that the undersigned, Richard Fisher, being designated state chemist by the Hon. J. Q. Emery, state dairy and food commissioner, has determined and made in conformity to section 5, chapter 459, of the laws of 1905, a standard of testing power, evenness of pressure, and as to the amount of hot air in all gas, and the heating value thereof, for the state of Wisconsin, as follows: (Here give your standard.)

Dated at Madison, Wisconsin, this _____ day of _____, 1906.

Signed. Richard Fisher,
State Chemist.”

You have also inquired in what manner the cities and villages of the state are to be notified under said section 5.

In answer, I will state that said section provides.

“He shall thereafter notify the cities and villages of the state of said standard so adopted.”

The statute does not provide a method of serving this notice, but under section 2637, subdivisions 3 and 4, Stats. of 1898, a summons is served on the city by delivering a copy to the mayor and the city clerk, and on a village, by delivering a copy to the president of the board of trustees and the village clerk.

Under section 2821, of the Stats. of 1898, it is provided that service may be made by mail by enclosing the same in a post-paid wrapper addressed to the person on whom it is to be served, at his proper postoffice address, without any direction to the postal officers upon the wrapper for the return thereof, in case of non-delivery to the person addressed, and by depositing it in the postoffice and leaving it there to be carried.

I should, therefore, advise you to mail a copy to the mayor and clerk of every city, and to the president of the board of

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trustees, and the clerk of every village in the state, following the directions above quoted of section 2821. By strictly following this method, you will remove all doubt as to the proper notification of the cities and villages of this state under said section 5, chapter 459.

Very truly yours,

L. M. STURDEVANT,
Attorney General.

Board of Regents of Normal Schools.—Sidewalks Around State Property.—City of Milwaukee cannot compel board to build concrete cement walk around the Milwaukee normal school.

Sept. 28, 1906.

HON. WILLIAM KITTLE,

Secretary, Board of Regents of Normal Schools,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of September 6th, in which you state that the board wishes to know whether the city of Milwaukee can compel the board of normal regents to cause a cement concrete walk to be laid near the present normal school in the city of Milwaukee.

In answer to your inquiry, I will say that the board of regents hold title to the property of the Milwaukee normal school in trust for the State of Wisconsin for a public purpose. This property so held is exempt from taxation under section 1038, of the Stats. of 1898. The compelling of the laying of a sidewalk around the property on which the Milwaukee normal school is situated, or the compelling of the board to pay for the laying of the same would be in the nature of a special assessment on this property. Under chap. 250, of the laws of 1901, the legislature provided in section 1,

“No real estate belonging to or held in trust for this state exempt from taxation by the laws of this state shall be subject to special taxes or assessments for local improvements.”

Under section 2, “all acts and parts of acts and all provisions of city charters inconsistent with or contravening the provisions of this act, are hereby repealed.”

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Under this section, the city of Milwaukee cannot compel the board of regents to build a sidewalk of cement, or compel them to pay for the construction of the same, if built by the city of Milwaukee. Outside of the statutory provision there are authorities that hold that implied exemptions exist as to public property which do not exist in favor of that owned by private corporations. An exemption as to these applies only to taxes designated, and not to those for local improvements, but this principle does not govern as to public property owned and used for public purposes. Whenever the taxing power seeks to impose a tax for local improvements upon such property, it must point to its authority.

See, *Big Rapids vs. Supervisors*, 99 Mich. 351.

Worcester Co. vs. Worcester, 116 Mass. 193.

Hartford vs. West Middleton District, 40 Conn. 462.

But the statute above quoted is decisive of the question presented.

Very truly yours,

L. M. STURDEVANT,

Attorney General.

Trust Funds—Loans.—When an application for a loan from the trust funds has been approved, and the local officers notified of it, the loan has been “obtained,” and the boundaries of the school cannot then be altered without the consent of the land commissioners.

October 3, 1906.

HONORABLE C. P. CARY,

State Superintendent of Public Instruction,
Madison, Wisconsin.

DEAR SIR—Your communication of this date, relating to the appeal of Charles Beyreis and others, against board of supervisors of the town of Holton, has had careful consideration.

It appears that on August 27th, 1906, the supervisors of the town of Holton attempted to alter the boundaries of school district No. 3 of that town. It appears from the records of the state land office that on Aug. 18th, 1906, district No. 3 obtained a loan from the trust funds of the state. Sec. 263, Wis. Stats. 1898, provides that

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“All the taxable property in any school district which has heretofore obtained, or shall hereafter obtain any loan from the state, shall stand charged for the payment of principal and interest thereof, and the boundaries of such district shall not be so altered as to exclude therefrom any land included therein at the time of making such loan.”

The provisions of this section are plain. The application of school district No. 3 had not only been approved as to its legality and regularity, but it had been placed on file in the land office, and the officers of district No. 3 had been notified of the approval of their application, and as to the time that the money would be available for them. In other words, the contract between the state and district No. 3 had been fully perfected.

It appears that there was a controversy among the voters of district No. 3. It was proposed to build a new school house containing two school rooms. This proposition was opposed by some, but, at the school meeting which was called, the proposition was carried by a majority vote. There must be an end to all political controversies. When a loan has been authorized by a school district, and has been granted by the state, the law does not permit the supervisors of the town to annul such action by altering the boundaries of the school district. If this could be done, the law might well provide that, before a school district could apply for a loan from the state, the consent of the town board must be obtained. This is not the law. The statutes provide that, when a school district has legally authorized a loan, and the loan has been obtained from the state, no alteration of the district boundaries can be made without the consent of the land commissioners. The consent of the land commissioners to the proposed change in the boundaries of school district No. 3 has not been obtained. The attempted alteration is therefore illegal and void.

Yours very truly,

L. M. STURDEVANT,
Attorney General.

Official Opinions—Miscellaneous.

Ordinance of County Board.—Changing the boundary of two towns, should provide for the division of the indebtedness and credits of such towns. If such apportionment has not been made, and the ordinance has not been questioned for over two years, the town having a credit, may recover such under section 944, Stats. of 1898.

MR. W. K. PARKINSON,
District Attorney,
Phillips, Wis.

November 10, 1906.

DEAR SIR—Yours of November 7th was received. You state that at the annual meeting of the county board of your county, held in November, 1903, the board adopted an ordinance by which a part of a township of land was detached from the town of Worcester, and attached to the town of Emery. You say that the board failed to determine in said ordinance the just share of credits that the town of Emery would be entitled to as the result of the change of the boundary. The only provision in the ordinance relating to this question being the following:

“The board of supervisors of the said respective towns shall meet as soon as convenient after the next annual town meeting, and apportion to and between the said towns the resources and liabilities arising by reason of this said change of boundaries, and the annexation to said town of Emery of the aforesaid described territory, and as provided by section 672, of the Wisconsin Statutes of 1898.”

You state that the town of Worcester contends that it owes no liabilities for such share of credits to the town of Emery, or the particular territory detached, for the reason that the county board failed to make such determination as required by section 672, of the Wisconsin Statutes of 1898, that the town of Emery will petition the county board at its coming annual meeting to make the determination required by said section. You inquire, first:

“Whenever territory is detached from any town and annexed to another town, must the county board in their ordinance of division determine the just share of credits which the territory so annexed shall receive from the town from which such territory was detached?”

Second. If the board failed to make such determination in its ordinance adopted at its annual meeting in 1905, may

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they now by separate ordinance make such determination?

Third. If the board of supervisors refuse to adopt an ordinance making such determination, may they be mandamus-ed by the aggrieved town?

In answer to your first inquiry, I will say that section 672, of the Statutes of 1898, is mandatory on the county board, when it provides that they shall by the ordinance of division determine the portion of the indebtedness and the credits of each town. There is no decision of our supreme court which has directly determined this question, but in the opinion of *Town of Ackley vs. Town of Vilas*, 79 Wis. 157, Judge Cassoday spoke of this provision of the statute as a mandate to the county court, and it seems to me that it should be construed as mandatory.

In answer to your second question, I will say that it is my opinion that such determination cannot now be made by your county board after the expiration of three years from the time when the division of the territory was made.

In section 671, of the Stats. of 1898, it is provided, that the validity of any order, ordinance, or proceeding, purporting to organize or set off any new town, or to change the boundaries of any existing town or towns, may be contested by certiorari or any other proper proceeding brought directly for the purpose of affecting such order, ordinance or proceeding by the proper officer, or by any person having taxable property in any town purporting to be so organized, set off, enlarged or diminished, at any time within two years after date of such order, ordinance or proceeding.

The time having elapsed when the validity of the former ordinance of division can be questioned, and the statute providing that the determination of the portion of the indebtedness and credits shall be determined in the ordinance of division, it is my opinion that the county board cannot now by such an ordinance make such determination.

In answer to your third question, I will say that the county board in my opinion cannot be compelled to pass such separate ordinance providing for the division of the credits of the towns in question. It seems that your county board, in the ordinance of division in 1903, attempted to delegate to the board of supervisors of said respective towns, the division of the resources and liabilities arising by reason of such change of boundaries in conformity to said section 672. It appears that the county

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board had no authority to delegate this power, for the reason that the same is a legislative function, and cannot be delegated, but whether they had or not, you will notice that the attempt was made to divide the credits in the same proportion as provided by section 944, Stats. of 1898. It seems that the said board of supervisors never made the division of the credits, and that the matter was never adjusted. It seems to me that the remedy of the town of Emery against the town of Worcester is by suit to recover such share of its credits as it is entitled to under said section 944.

I believe such town has a legal right to recover its share of the credits. Said section provides on this subject as follows:

“The territory detached from any municipality shall also receive from the portion thereof remaining its just share of the credits of the municipality, and shall be liable to such portion for the excess of such share of the municipal property as is situated within it. Such credits and the value of such property shall be apportioned by ascertaining what ratio the portion detached bears to the territory from which the same has been detached, and the last prior equalized assessment shall be the basis for determining the same. The word ‘municipality,’ as used in this section, shall be construed to include counties, towns and school districts equally with villages and cities.”

If the courts should hold that the delegation of the right to the town board of supervisors is legal, still it would be too late to compel them to make the division at this time, as the time has expired in which they should have done so, and for the further reason that there is another remedy by ordinary action and therefore mandamus will not lie.

See School Dist. Board No. 9 vs. School District Board No. 5, 118 Wis. 233.

This last cited case is a good case in point as giving the town the right to an action for its credit, when there is no other legal provision of law under which it can obtain its share, outside of section 944. If the facts have been correctly stated in your letter, and all the essential facts given, then the remedy for the town of Emery is under said section 944.

Very truly yours,

L. M. STURDEVANT,
Attorney General.

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Barbers Board—License.—Failure to pay renewal fee is ground for revoking license.

November 10th, 1906.

M. H. WHITAKER,

Secretary State Barbers Board of Examiners,

Milwaukee, Wisconsin.

DEAR SIR—I am in receipt of yours of the 7th inst., in which you submit for my consideration the following:

A party was registered in 1903, but did not renew in 1904. In July, 1905, he sent one dollar for a renewal of his certificate. The board refused to grant this, because of the fee for the previous year not having been paid. You heard nothing further from him until you found that he was working at his trade. You then wrote him, telling him that he must either renew his certificate by paying the fee for 1904, or make application for examination. He refused to do either. Your question is: "Can we collect the fee for such year and refuse to grant a card until it is paid?"

I assume, in answering your question, that the person referred to is one who was engaged in the barber business in this state at the time chapter 191, laws of 1903, became operative. Under that chapter he was not required to take an examination, but was required, within ninety days after the approval of the act, to file an affidavit with the secretary of your board, giving his name, residence and length of time during which he had practiced his occupation, and to pay to your treasurer the sum of one dollar. Upon doing so he was entitled to a certificate of registration authorizing him to practice his occupation in this state.

Under section 9 of the act, he was required to renew his certificate on or before the first of July in the year 1904, and each year thereafter, by the payment to the treasurer of the sum of one dollar. If he failed to pay in 1904, the same section provides that the board may revoke his certificate, but his certificate could not be revoked without a compliance with section 11, of the same act, which provides that notice in writing of the charges preferred must be given at least five days before the hearing. It appears that your board did not comply with this statute, and the individual referred to still holds his certificate of registration. You should take that action now and revoke

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his certificate for a refusal or failure to renew it in 1904. Under section 11, after ninety days has expired after the certificate is revoked, you can regrant it to him upon his giving you satisfactory proof that he has paid his renewal fee for 1904 and any other renewal fee which may be due pursuant to the provisions of section 9, thereafter. This is the only method by which you can collect the renewal fees. This individual might take an examination, if he sees fit to do so, under sec. 5.

Yours truly,

L. M. STURDEVANT,
Attorney General.

District Attorney.—Abuse of discretion. No remedy for wrongful conviction.

November 14, 1906.

HON. JAMES O. DAVIDSON,

Governor of Wisconsin,

Madison, Wisconsin.

DEAR SIR—I have carefully read the letter of Thomas Salisbury, of Millador, Wis., which you handed to me. The letter bears the stamp of sincerity, and I have no doubt that Mr. Salisbury believes that he has been grievously wronged. It is quite possible that he was convicted of an offense which he did not commit; there is no doubt that such convictions occur many times. If, however, all the parties concerned acted without malice and in good faith, there is no legal remedy for the wrong done. If it could be shown that the district attorney knew at the time that he prosecuted Mr. Salisbury that he was innocent of the offense, and that he acted with malice in the matter, then complaint should be made and the district attorney removed from office. Such action on his part would constitute an abuse of the discretion vested in the district attorney. However, Mr. Salisbury does not state facts which would lead to that conclusion. He states that in his opinion there was collusion between the district attorney and the attorney whom he had hired to defend him. However that conclusion, as well as most of the other conclusions, is based on the fact that he was convicted, when as he says, he was guilty of no crime or offense. It is quite natural for one convicted to believe that the parties concerned did not act in good faith.

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In the matter of the road making, I will say that supervisors have broad powers in such matters. It may be that Mr. Salisbury has been deeply wronged, but he does not state facts which show malfeasance in office on the part of the town officers. If he has facts in his possession which prove malfeasance in office on the part of the supervisors he should make complaint to the circuit judge of his district for the removal of such officers.

I have given the letter considerable thought and I am unable to determine how you may aid Mr. Salisbury in his troubles.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Tract Index.—County board may provide new index to be made by register of deeds.

Highways and Bridges.—No appeal by residents under sec. 1338, from refusal of officers to build new bridge where none existed before appeal.

JOS. W. COLLINS,

November 24, 1906.

District Attorney.

Port Washington, Wis.

DEAR SIR—I am in receipt of your letter of the 21st inst., in which you submit for my opinion certain questions, which I will take up and consider in the order in which you ask them.

1. "Has the county board of any county, outside of Milwaukee county, authority to enter into a contract with a private individual providing for the instalment of a tract index?"

I have devoted considerable time to an examination of this question and have come to the conclusion that it is not at all clear whether the county board has such authority or not. The first attempt to inaugurate the system of keeping a tract index was made by chapter 352, laws of 1864, and this statute gave express authority to the county board to purchase a correct and reliable abstract of title to the real estate of a county, but it contained no provision authorizing the board to contract with any person for the making of a new tract index which should include an abstract of the conveyance of real estate prior to the time of its installation in the office of the register of deeds. This statute was reconstructed in the revision of 1878, practically in

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its present form. Sec. 762, Wis. Stats. 1898, after providing that the register of deeds shall keep a tract index, provides that

“No such index shall be kept in any county where none now exists until ordered by the county board to be made.”

If this statute were all there is on the subject, I should believe that it was the intention of the legislature to authorize the county board to enter into a contract for the purpose of making a new index with any private individual. The authority is not expressly conferred, but it may be readily implied from the words quoted.

There is nothing in this statute which limits the county board to the employment of the register of deeds in making the tract index; but in 1878, after the revisors had reconstructed the statutes relating to tract indexes and combined them in section 762, they added a provision, in section 764, relating to the register's fees, reading as follows:

“For making a new tract index upon the order of the county board, such sum as may be fixed by the county board not exceeding two cents for each entry, to be paid from the county treasury.”

This indicates to my mind that it was the intention to authorize the county board to order the making of a tract index by the register of deeds, and to limit the amount which might be paid for doing the necessary work, and probably the authority of the county board is limited by these express provisions, as it is a general rule to be applied in the interpretation of statutes conferring powers that, where a power is given in express terms to a board or body, the powers so given are to be deemed exclusive. If the legislature had intended that the board might let the contract to a private individual to make a tract index, it seems that some limitation would have been placed on the board relative to the compensation that it should be authorized to provide for doing the work.

Reading these two statutes together, I think it safest to hold that the authority of the county board is limited to an employment of the register of deeds to make the index. The latter provision to which I have referred now exists in section 764, Wis. Stats. 1898.

2. “In case such a contract can be entered into by the county board, what governs the compensation that can be

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voted by the county board? Can such compensation exceed two cents per entry?"

This question is answered by the answer to your first question.

3. "Can such county board legally establish and conduct an abstract office or department in identically the same manner as such offices are now conducted by private individuals and corporations?"

The statute, section 762, contains authority to

"adopt, keep and maintain a complete abstract of title to real estate therein as a part of the records of the office of the register of deeds thereof."

and subd. 7, of sec. 668, Wis. Stats. 1898, provides that the county board may

"prescribe the form and manner of keeping public records of the county in any county office, and the accounts of the several county officers."

This latter authority must be something more than the right to keep a tract index, and, since the legislature has given the county board the right to adopt, keep and maintain a complete abstract of title as a part of the records of the office of the register of deeds, there is necessarily conferred, an implied authority to purchase or procure the making of abstract books of title.

County boards may exercise such incidental powers not expressly enumerated in the statute, but which are reasonably necessary and proper, in order to give effect to, or carry out, the powers expressly conferred.

Woods v. Supervisors, 136 N. Y. 403.

Under a statute authorizing a county to donate money or other securities, bonds may be issued and their payment provided for by the levy of taxes.

Lund v. Chippewa Co., 93 Wis. 640.

The powers of the county board are such as are expressly granted or necessarily implied from those granted by the statute.

Frederick v. Douglas Co., 96 Wis. 411.

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I think, therefore, that your third question should be answered in the affirmative, with the understanding that the office is to be kept as a part of the office of the register of deeds, and to be under his control and direction.

4. "Where a county maintains a complete abstract of title, what are the maximum legal fees that may be charged by the register of deeds for furnishing copies of abstracts?"

The only authority for any charge known to me is contained in a subdivision of sec. 764, Wis. Stats. 1898, which provides that the register of deeds may charge

"for copies of any records or papers, seven cents for each folio and twenty-five cents for his certificate."

You also request my opinion upon the following statement of facts:

"The electors of one of the towns of this county have recently refused to construct a bridge, which will cost \$7,000, over the Milwaukee river in said town, at a point where there has never been a bridge. A large number of freeholders in said town have appealed from the decision of the electors to the county board. This appeal is taken under section 1338, Wis. Stats. 1898."

On this statement you ask:

"Does this section give the county board the right to construct the said bridge?"

The section to which you refer gives a right of appeal by the freeholders to the county board,

1. When there has been a refusal to open, and put in reasonable condition for travel, a highway;
2. When the town officers or the electors have refused to repair a public highway or bridge.

Your statement does not inform me whether the highway on which the bridge is desired has ever been opened, but you say that a bridge has never been constructed at the place where it is desired.

Under the provision of the statute relating to the repair of a highway or bridge, it seems to me the appeal will not lie, for the building of a new bridge cannot be within the meaning of the statute, which provides only for the repair of it. The use

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of the word "repair" presupposes the existence of a thing to be repaired, and, since both the words "highway" and "bridge" are used in this part of the statute, the word "highway" alone does not include a bridge. A highway is none the less such if it cross a bridge, but, in this part of the statute, the two things that may require repair are the highway and the bridge. As a bridge not in existence cannot be repaired, any appeal based on a refusal to build a bridge cannot be said to be an appeal from a refusal to repair. The repair of a highway may require the building of a new bridge, and, if the word "bridge" were not used in this part of the statute, the words "repair any public highway" might be held to include the building of a new bridge; but, since both the words are used, I think that the word "highway" in this part of the section does not include a bridge, and especially one not in existence on the highway.

Under the provision for opening a highway, nothing is said about a bridge, and, if none exist on the highway, must one be built in order to open the highway and put it in a condition for travel?

It is to be noted that two things are provided to be done by the officers or electors of the town: the highway is to be opened and made fit for travel.

A consideration of the powers of the officers of the town, in building bridges and repairing them, may throw some light upon the meaning of the word "highway," as it is used in this part of the section.

Sec. 1318, Wis. Stats., 1898, provides that the town supervisors may levy a tax for rebuilding a bridge across a river in the town, but the tax cannot exceed \$300 for any one bridge, and, in order to levy the tax, the assents of all the supervisors must be given. To include in the term "highway," as used in sec. 1338, a bridge costing seven thousand dollars would exceed the limit placed upon the town supervisors by sec. 1318. Sec. 1319, as amended by chap. 1, laws of special session of 1905, providing for building bridges in towns where the cost of the bridge exceeds one-eighth of one per centum of the property of the town, according to the last equalized valuation, and providing for county aid in such cases, shows that the legislature could not have intended to confer upon town boards the unlimited power to build bridges without reference to their cost. Under this section, the powers conferred upon the town board must be

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conferred by a vote of the people at a town meeting. The same is true with reference to sec. 1320, providing for the building of bridges across navigable streams. The people must authorize the building of the bridge by a vote. (Sec sec. 1321.) The powers of the electors at a town meeting to raise money for the building and repairing of bridges are carefully prescribed, and a limit placed upon the power of taxation for such purposes (See subd. 1, sec. 776, Wis. Stat. 1898, as amended by chap. 13, laws of 1905).

These various provisions of our statute lead to the belief that, when the legislature provided for the opening of a highway, and the putting of it in repair, it was not contemplated that this obligation should extend so far as to authorize the building of a new bridge on such highway, regardless of the cost as a part of the expense of putting it in a condition for travel.

There is, as you will see, an appeal given for a failure of the "proper officers" of the town to open a highway, without reference to the action of the electors.

I know of no provision of the statute that authorizes the town board to levy a tax under such circumstances. A public bridge, according to the common use of the language, is a highway, or a part of it, and I have no doubt that, under the statute, if, in opening a highway and putting it in suitable condition for travel, it becomes necessary to repair a bridge, the town officers would have the right to do it, if the town has funds available for the purpose, or if the necessary tax levy for that purpose would not exceed the limit provided by sec. 1318; but the statute under consideration does not, in my opinion, empower either the electors or the town officers to build a new bridge costing seven thousand dollars.

Yours truly,

L. M. STURDEVANT,
Attorney General.

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Roads—County Aid.—Chap. 210, laws of 1905, applies only to towns, not to cities and villages.

E. F. HENSEL,

December 11, 1906.

District Attorney,

Whitehall, Wis.

DEAR SIR—I am in receipt of yours of the 10th inst., in which you inclose a copy of a letter written by you to the village board of Arcadia, relative to the construction of chapter 312, laws of 1901.

The question is, whether this act applies to villages as well as to towns.

Chapter 312, laws of 1901, as amended by chapter 210, laws of 1905, is entitled: "An act to authorize the levy of special highway tax in towns, and to provide for county aid in constructing permanent highways."

The title of this act gives no countenance to the idea that villages are included. If villages may be included, cities may be also. The body of the act itself does not provide for any action by common councils or village boards, but specifically provides for action by the supervisors of any town. While section 4971, Wis. Stats., 1898, provides that the word "town" may be construed to include all cities, wards or districts, unless some such construction would be repugnant to the provisions of any act relating to the same, yet it seems to me that to include cities and villages in this act would be plainly repugnant to its provisions. I was a member of the legislature at the time chapter 312 was enacted, and I know that this chapter was designed to provide for the construction of permanent highways by county aid outside of cities and villages. Yours truly,

L. M. STURDEVANT,

Attorney General.

County Board—Contract.—Board should not make a contract with register of deeds for rewriting old records after his salary is fixed, and during his term. Such contract probably illegal.

JOHN L. FISHER,

December 13, 1906.

District Attorney,

Janesville, Wis.

DEAR SIR—YOURS of December 11th was duly recieved. You state that the register of deeds in your county is paid a

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regular salary, together with a percentage of the money he makes in addition for writing abstracts; that he has two assistants who are employed and paid by the county. You state that a number of the old records are dilapidated and need rewriting, and you inquire whether the county board can enter into a contract with the register of deeds, who is on a salary and percentage, to rewrite the records in his office.

In answer to your inquiry, I will say that chapter 410, of the laws of 1901, authorizes the county board of any county in this state at their annual meeting preceding the election of county officers, to fix the amounts of the salaries to be paid the register of deeds and his deputies, clerks and copyists, and the number thereof to be appointed by the register of deeds, and that said salaries shall not be changed during the term of office of said register of deeds. Said chapter also contains the following:

“And the salaries of the register of deeds, his deputies, clerks and copyists so paid, shall be in lieu of all fees, per diem and compensation for services rendered by them.”

In the case of *St. Croix County vs. Webster*, 111 Wis. 270, Judge Winslow said:

“Whatever uncertainty may exist in the decisions of other courts upon the main question presented in this action, there is no uncertainty as to the position of this court, and that position may be briefly stated as follows: A public officer takes his office *cum onere*, and all services performed by him within the scope of his official duties, or which are voluntarily performed as such officer, are covered by his salary or compensation as fixed by law. A municipal corporation has no jurisdiction to allow to such officer additional compensation not authorized by law for the performance of such services, and if such allowance be in fact made it is a void act. If such officer receives such additional compensation from the municipal corporation whose officer he is, even with its consent, he obtains no title thereto, but it may be recovered by the corporation in a proper action at law.”

See, also, the case of *Estell vs. Knight*, 117 Wis. 540; *Ring vs. Devlin*, 68 Wis. 384; and the case of *Supervisors of Keewaunee County vs. Knipfer*, 37 Wis. 496.

It seems in the latter case the county board undertook to allow the county treasurer \$2,000 above his regular salary for

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selling and assigning tax certificates of the county during his two terms. The court decided in this case, that the duty of selling and assigning tax certificates belonging to a county is a duty imposed upon county treasurers by law, and is compensated by their salaries. The county board has no authority to make an extra allowance for him for the performance of that duty. The court said on page 501:

“But were it true that the selling and assigning of tax certificates belonging to the county is an extra official duty—one not imposed by law upon the county treasurer,—we should still be of the opinion that no extra compensation can lawfully be allowed therefor. If the board attempts to impose duties upon the treasurer without legal authority to do so, that officer may refuse to perform them. But if he performs them, we think his official salary is the only compensation he can lawfully receive therefor.”

Under these provisions and decisions of our supreme court, I conclude that your county board would not have the right to provide extra compensation for your register of deeds for restoring the county records by a contract with him. The question may not be entirely free from doubt, but it is my advice that it is the safer practice not to enter into such a contract with him, after his salary has been decided upon by said board, and during his term of office.

Very truly yours,

L. M. STURDEVANT,

Attorney General.

Information against Corporation.—District attorney may file information against a corporation for violation of chap. 67, laws of 1903.

PHILIP LEHNER,

District Attorney,

Princeton, Wisconsin.

December 17, 1906.

DEAR SIR—I am in receipt of yours of the 7th instant, in which you submit for my consideration the following: A certain corporation is claimed to have violated chapter 67, laws of 1903. Complaint has been made to you, and you ask me how should a warrant issue in such a case.

Official Opinions—Miscellaneous.

This chapter, as amended by chapter 154, laws of 1905, provides:

“Whoever violates any provision of this act shall, upon conviction thereof, be punished by a fine of not less than twenty-five dollars nor more than one hundred dollars for each and every offense, or shall be imprisoned in the county jail not less than thirty days nor more than sixty days.”

This amendment was enacted by the legislature in order to make it clear that the offense created by chapter 67 is a misdemeanor, since the violation of the act is punished by fine or imprisonment.

Section 3294, Wis. Stats. 1898, provides that

“When such act or omission is punishable by fine and imprisonment or by fine or imprisonment . . . it shall be deemed a misdemeanor within the meaning of this chapter.”

The offense, therefore, of which complaint is lodged with you is a misdemeanor and was committed by a corporation.

Section 4648, Wis. Stats. 1898, provides:

“The several courts of this state shall possess and exercise the same power and jurisdiction to hear, try and determine prosecutions upon information for crimes, misdemeanors and offenses, to issue writs and processes and to do all other acts therein as they possess and may exercise in cases of like prosecution upon indictment.”

Section 4649 provides:

“All informations shall be filed during the term in the court having jurisdiction of the offenses specified therein, except as hereinafter provided, by the district attorney of the proper county as informant, and he shall subscribe his name thereto.”

Under section 4654, Wis. Stats. 1898, a district attorney may file an information without preliminary examination against corporations and fugitives from justice.

Section 4734 provides that, whenever a corporation is informed against under any statute of the state, the information may be served by leaving a true copy with the officers or persons upon whom a summons in a civil action against such corporation may be served and, after twenty days from the time

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of service, default may be entered if the corporation fail to appear and the charges in the information should be taken as true and judgment entered accordingly. This judgment is to be collected in the same manner as a judgment in civil actions.

I have no doubt, therefore, that you may file an information against the corporation referred to, pursuant to the provisions of the sections cited. If you desire to do so you can proceed by complaint before a justice of the peace against the person who is managing the creamery and who is therefore responsible for its unsanitary condition. Of course you cannot issue a warrant to arrest the corporation.

Yours truly,

L. M. STURDEVANT,
Attorney General.

Lobbyists.—Persons employed merely to procure copies of bills and to give information concerning dates of hearing before committees are not lobbyists and are not required to register.

January 15th, 1907.

HONORABLE JAMES A. FREAR,
Secretary of State.

DEAR SIR—YOUR letter of the 15th instant has been received. You state that you have received a letter from a newspaper reporter stating that he has been employed by certain railway companies to send each day copies of bills introduced and time for hearings on railway bills. You ask for my opinion as to whether or not the law governing legislative agents and lobbyists requires him to register.

In reply I will say that chapter 243, of the laws of 1899, requires every person who is employed to act in any manner as legislative counsel or agent in connection with any legislation affecting the pecuniary interests of corporations or individuals, as distinct from those of the whole people, to register with the secretary of state. The employment of the reporter referred to is not to advance or to oppose such legislation. From your statement he is merely to forward copies of certain bills and to give dates of hearings before committees. It is my opinion

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that his employment does not come within the provisions of this chapter, and that the law does not require him to register.

Yours very truly,

F. L. GILBERT,
Attorney General.

County Boards—Roads.—County boards are authorized to appropriate one half of cost of covering a road with gravel, rock or cut stone after the town has voted to cover such highway and levied the tax and filed such statement with county board although the road be not yet finished.

MR. JOHN L. FISHER,

February 25, 1907.

District Attorney,

Janesville, Wisconsin.

DEAR SIR—I am in receipt of yours of February 22nd, in which you submit to me the following question for my opinion:

“Can the county board appropriate one-half of the cost of covering a road with rock, gravel or cut stone under chapter 312, of the laws of 1901, as amended by chapter 210, of the laws of 1905, if the said road was not properly graded at the time the town took such action and at the time the town submits the matter to the county board asking the county board to appropriate the other one-half of such expense?”

Section 1, of chapter 312, of the laws of 1901, provides as follows:

“The electors of any town in this state, at the annual town meeting, may vote a special highway tax not less than one-half mill, nor to exceed two and one-half mills on the dollar of the assessed valuation of said town in addition to the highway tax provided by law; said special tax to be collected in money and used only for the purpose of covering any main traveled highway already graded, with gravel, crushed rock or clay and gravel.”

Section 2, of said chapter 312, as amended by chapter 210, of the laws of 1905, provides:

“Whenever the supervisors of any town shall file with the county board of the county in which such town is situ-

Official Opinions—Miscellaneous.

ated a petition setting forth that such town, in addition to levying the usual highway tax, has voted to cover any main traveled highway, after the same has been properly graded at the expense of the town, . . . the county board shall appropriate the other half."

It is my understanding of the provisions of said section 1, that it is not necessary that the highway should be "already graded" when the special tax is voted by the electors, but that the money appropriated shall only be *used* when the highway is already graded. Said section 2 makes it perfectly clear that such was the intention of the law-makers. In the petition to the county board the supervisors are required to set forth that, "in addition to levying the usual highway taxes, the town has voted to cover any main-traveled highway, after the same has been properly graded at the expense of said town." This plainly indicates to my mind that the highway need not be graded at the time the appropriation is made, but that the money appropriated it to be used only on a highway after the same has been graded. The town may provide for the grading of the highway and at the same time vote for the special tax to be used when the highway is graded.

There is nothing in said statute that would indicate any other construction of it. The county board is to designate two of its members who are to act with the board of supervisors in letting the contract for, providing the specifications for, and inspecting and accepting the work, and the money shall be paid out on orders signed by the chairman of the county board and the county clerk, all of which provisions are safeguards for the county against impositions of towns in claiming the appropriation from the county without having graded the highway at the expense of the town. It seems to me that no other construction of these statutes would be reasonable.

Very respectfully,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

Bonds.—Bond of member of grain and warehouse commission. Form of, must comply with sec. 4, ch. 19, laws of 1905.

March 4, 1907.

HONORABLE JAMES O. DAVIDSON,
Governor of Wisconsin,
Madison, Wisconsin.

DEAR SIR—At your request I have examined the enclosed bond of William C. McFadden as a member of the Grain and Warehouse Commission of Wisconsin.

While the second paragraph of said bond may be in substantial conformity to sec. 4, chap. 19, laws of 1905, creating such commission and providing for a bond from each member thereof, it is not a literal compliance with said section. That is, the conditions of the bond are differently expressed from those prescribed by law and I therefore am obliged to advise you of such fact and will recommend that the bond be returned to Mr. McFadden with direction to execute the same in a manner which will make it comply with the law. The conditions of the bond as expressed in the statute, is as follows:

“For the faithful performance of the duties of his office and that he will fully account for any and all moneys which may come into his hands by virtue of his office and that he will pay over such funds as *herein directed.*”
(that is as prescribed by said act and amendments thereto)

As the bond will have to be returned to Mr. McFadden for correction, I have drawn and enclose you a wording of the second paragraph of said bond which I think should be used by Mr. McFadden.

In all other respects the bond appears to comply with the law except that there should be added to it a certificate of the insurance commissioner that the National Surety company is authorized to transact business in this state but that can be obtained here from the insurance commissioner.

Very respectfully yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

State Militia Contracts.—A captain of a militia company can not bind the company by lease or contract unless such act is authorized or ratified by the company.

C. R. BOARDMAN,

March 12, 1907.

Adjutant General,

Madison, Wisconsin.

DEAR SIR—General Salzman handed me a letter written to you by H. O. Hamilton of Whitewater, Wisconsin, and a written lease of a building in the city of Whitewater, and asked me to write you concerning the validity of the lease.

The letter states that a committee was appointed to investigate the feasibility of leasing a new building for armory purposes. That the committee investigated the property which is the subject of the lease in question and reported adversely. That the captain of the company, on his own responsibility and without any authority from the military company, leased, or attempted to lease, the property in question for a term of five years. The letter also states that the captain of the company who signed this lease has since resigned and is not now holding that position.

The only statute I am able to find relating to this subject is section 637, Wis. Stats. of 1898, which provides that each military company shall provide at its own expense, a suitable room or building for an armory.

In deciding this question then, we have to consider the general rules governing contracts. This statute contemplates that the purchasing or leasing of an armory shall be by action of the military company. I do not think that the act by the captain unless specially authorized by the company can bind the company. It is contrary to the principles of contracts that such an officer could for a long series of years bind an association without being specially authorized so to do. The military company is not a corporation, merely an association of persons. It must act by the vote of its members.

It is my opinion that the contract made by the captain did not bind the company and that the lease is void.

I herewith return lease and letter.

Very truly yours,

F. L. GILBERT,

Attorney General.

Official Opinions—Miscellaneous.

Appropriation.—Wisconsin Library Commission. Furniture and supplies.

HON. JAS. A. FREAR,

March 19, 1907.

Secretary of State.

DEAR SIR—YOUR communication of the 18th inst., has been received. You have handed me three vouchers of the Free Library Commission and asked whether these vouchers may be audited and allowed according to chap. 2, laws of 1907.

The vouchers are for two typewriting machines, a rotary bookcase and other articles of office furniture.

Chap. 2, laws of 1907, (sec. 1) is as follows:

“There is appropriated out of funds in the treasury, not otherwise appropriated, the sum of five thousand dollars to the Free Library Commission, for the purpose of carrying on the work of the legislative reference room and for drafting bills and preparing indices of statutes, laws and bills.”

Sec. 375*a*, Wis. Stats. 1898, creates the Wisconsin Library Commission and makes it a part of the state administrative government. As a department of the state government, it has been assigned rooms in the capitol and has been supplied in the manner that other departments have been supplied.

Sec. 289, Wis. Stats. 1898, provides that

“The superintendent of public property shall, under the direction and control of the governor, contract for and purchase all fuel, furniture, fixtures, carpets, gas or other articles or things required for use in and about the capitol for state purposes, except stationery.”

It is clear that the articles which are to be paid for by the inclosed vouchers come within the description above quoted. The appropriation made in chap. 2, laws of 1907, is for the purpose of carrying on the work of the legislative reference room and for drafting bills, etc. The legislature has expressed no intent that this money shall be used in the purchase of furniture and office supplies. No intention is expressed to modify or amend sec. 288, relating to the duties of the superintendent of public property. I am therefore of the opinion that these vouchers for furniture and office supplies should be made by the superintendent of public property.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

Election, Notice of.

March 21, 1907.

COLONEL O. G. MUNSON,
Governor's Private Secretary,
Madison, Wisconsin.

DEAR SIR—You have referred to me, for my examination, the papers, with request for letters patent for the incorporation of the city of Mellen, Ashland county.

I have examined the same and I find that they show that the statutory proceedings were taken to incorporate the city of Mellen. The necessary papers and the proofs of the proceedings are present. It is my opinion that the proceedings were legal. It is true that the proof of the publication of the notice of the special election shows that the resolution was published once each week for four successive weeks, commencing on the 14th day of February, and ending on the 7th day of March, 1907. The first publication was therefore only twenty-six days before the election, while, under the strict construction of section 925—10, Wis. Stats. 1898, it should be twenty-eight days; but you will observe that, in addition to the publication of the resolution, there is an affidavit by the town clerk of the towns of Morse that on or before five weeks prior to March 12th, 1907, he did post notice of a special election to be held in said village of Mellen upon the question of incorporating the same into a city, in four public places in the said village of Mellen, town of Morse, setting forth in said notice the time, place and purpose of holding such special election. The resolution passed by the village board is in all respects a compliance with section 925—9, Wis. Stats. 1898.

While our court has held that a notice for the sale of real estate must be strictly complied with, a different rule is applied in case of a notice for an election. If it appears that the people generally had actual knowledge of the special election, so that the result could not have been different had proper notice been given, failure to give such notice does not vitiate the election.

10 Am. & Eng. Ency. of Law, 626.

See also, State ex rel. Heim v. Williams, 114 Wis. 406.

State ex rel. Peacock v. Orvis, 20 Wis. 335.

State ex rel. Chase v. McKinney, 25 Wis. 416,

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Failure to give the full statutory notice of a county-seat election will not avoid the election, where it was not shown that anyone failed to vote for want of notice.

Ellis v. Karl, 7 Nebr. 381.

If an election is duly ordered, a mere irregularity in the publication of the notice will not vitiate the election.

So, also, it is frequently provided that notices shall be posted, either at the polling places or at a number of the public places, and it has been held that, where this provision of the statute was complied with, a failure to publish notice in the newspaper will not invalidate the election; and, conversely, it has been held that, where the notice was duly published in a newspaper, the failure to post it would not vitiate the election.

15 Cyc. 324.

I am therefore of the opinion that there has been a substantial compliance with the requirements of the law in this matter, and that a fair election thereunder has been held.

You will also notice that, under section 925—13, it is provided that

“Any patent so issued and recorded, the record thereof or a certified copy of such record shall be conclusive evidence in all courts and places of the due incorporation of the city mentioned and of all the facts therein recited.”

The technical irregularity of the publishing of said notice will not, in my opinion, nullify the proceedings.

Respectfully yours,

F. L. GILBERT,
Attorney General.

Constitutional Law.—Bill No. 283, A., granting to the city of Elkhorn powers to sell a cemetery and purchase another and remove the bodies, etc., is unconstitutional, being *specila legis* lature.

HON. JAMES O. DAVIDSON,

March 22, 1907

Governor of Wisconsin,

Madison, Wisconsin.

DEAR SIR—I have the honor to respond to your inquiry as to the constitutionality of bill No. 283, A., and passed by the Assembly and Senate and which is in your hands for approval or disapproval.

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The act authorizes the city of Elkhorn to sell and convey, either at private or public sale, a cemetery within said city and owned by said city. It provides that before such sale all rights and interests of the owners of any lots for the privilege of burial owned by any one in said cemetery shall be appraised by three persons chosen by the county judge of Walworth county and that the money arising from the sale thereof shall be used in paying the appraised value of the rights and interests aforesaid and for the removing and burial of the bodies buried in said cemetery and the removal and resetting of the monuments of those buried therein. The city is authorized to purchase burial lots in the cemeteries thereafter established in which any person or persons having any right or privilege in said old cemetery shall have a right and privilege of burial.

The bill provides for an appeal to the circuit court by any person owning any right or interest in said cemetery if he is not satisfied with the amount of the appraisal awarded him. The proceedings are set out in said bill as to when the appraisal will be made and it also provides for the time and manner of removal of the monuments and the bodies and remains of those interred in said cemetery. You will notice that this provision applies only to the city of Elkhorn.

Sec. 31-9, art 4, of the constitution of Wisconsin, provides that,

“The legislature is prohibited from enacting any special or private laws for incorporating any city, town or village or to amend the charter thereof.”

Sec. 32, of said art. 4, provides,

“The legislature shall provide general laws for the transaction of any business that may be prohibited by sec. 31 of this article and all such laws shall be uniform in their operation throughout the state.”

There is no question in my mind but that this act is in violation of the above provisions of our constitution. It has been held that an act applying only to particular cities of a designated class is unconstitutional as special legislation. 20 Am. & Eng. Enc. of law, p. 1229.

This act gives the city of Elkhorn specified powers which

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are not given to other cities of the same class, it is therefore special legislation. See *Burnham v. City of Milwaukee*, 98 Wis. 135.

Respectfully submitted,
F. L. GILBERT,
Attorney General.

Circuit Judge—Salary.—The estate of a circuit judge who was paid his salary three months in advance under the statutes of this state and died before the expiration of said period is not liable to refund the unearned part thereof.

April 10, 1907.

HONORABLE JAMES A. FREAR,
Secretary of State,
Madison, Wisconsin.

DEAR SIR—I have the honor to respond to yours of April 4th, in which you call my attention to the death of Judge Dick, which occurred March 9th, and the fact that, under the law, payment was made to him of his salary for the full quarter, covering a period subsequent to his death. You state that the appointment of his successor was not made until the 4th day of April, and that, consequently, there is no duplication of payment; but you inquire whether or not, under the present law, any request should be made for refund of payment for the period from March 9th to March 31, inclusive.

In answer to your inquiry, I will say that, under section 171, of the Wisconsin Statutes of 1898, it is provided that judges of the circuit courts shall be paid quarterly in advance. There is no provision in the statute requiring a refunding of any part of the money so paid in advance in case of the death of any of the judges; neither do I find any provision making it the duty of any officer to demand or sue for, in behalf of the state, the money so paid for a period of time after the death of a judge. I find no decisions of our court, nor have I been able to find any decision of other courts, directly in point on this question; but it is an elementary rule of law that, where payment of money is voluntarily made, with full knowledge of all the facts, such money cannot be recovered back. It seems to me that, if the legislature had intended any money to be

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refunded to the state in case of the death of a judge, it would have been an easy matter to make provision therefor. I am therefore of the opinion that, in the case of which you speak, no request should be made for the refunding of the money paid to Judge Dick from March 9th to March 31st, inclusive.

Very truly yours,

F. L. GILBERT,
Attorney General.

State Trust Funds.—Mandamus lies to compel the application of funds to the purpose for which they were loaned.

April 18, 1907.

HONORABLE C. R. BOARDMAN,
Adjutant General,
Madison, Wisconsin.

DEAR SIR—YOUR communication of the 17th inst. has been received. You state that nearly two years ago the city of Mauston acting under the provisions of chap. 241, laws of 1901, borrowed from the trust funds of the state the sum of \$10,000 for the purpose of building a combined armory and city hall. You state that up to this date no building operations have been commenced or definitely arranged for and you ask if it is made the duty of the Attorney General or any other officer of the state to bring proceedings to compel the city of Mauston to use this money for the purposes for which it was borrowed. In reply I will state that I am unable to find any statute of this state which authorizes any state officer to bring proceedings in a matter of this kind. The money was loaned by the commissioners of public lands. The purpose of the loan as stated in the application was a legal one and the city of Mauston is bound to repay the loan as agreed. The commissioners are in no way concerned as to the expenditure of this money by the city of Mauston. The members of the military company at Mauston have, I think, such an interest in the erection of the armory as to give them standing in court. I think that any member of the company could bring proceedings in court to compel the officers of the city of Mauston to expend the money for the purposes for which it was borrowed. If there has been such a misuse or mis-appropriation of

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the money borrowed as to constitute a violation of the criminal statutes, then it is the duty of the district attorney to prosecute the offenders.

Yours truly,

F. L. GILBERT,
Attorney General.

Trade Marks.—Firm name cannot be recorded as a trade mark.

HONORABLE JAMES A. FREAR,
Secretary of State,

April 5, 1907.

Madison, Wisconsin.

DEAR SIR—You have referred to me the affidavit relating to the application of the Washington Hat and Shirt Company, for recording their firm name, or what is designated by them as a form of advertising and trade mark. You inquire whether this can be done under the laws of this state.

In answer to your inquiry, I will refer you to the opinion of my predecessor in office to your department dated June 8th, 1906, in which this question was fully treated, and I have no reason for differing from the views there expressed. The Washington Hat and Shirt Company is endeavoring to record their firm name as a trade-mark. This cannot be done, for the reasons expressed in the opinion above referred to.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fines, Imprisonment.—Under sec. 4633, the trial court is authorized to impose upon one who is fined in default of paying his fine imprisonment and also the costs.

May 2nd, 1907.

HONORABLE J. Q. EMERY,
Dairy and Food Commissioner,
Madison, Wisconsin.

DEAR SIR—I am in receipt of yours of May 1st, inclosing a letter from Honorable John Brindley, county judge for La Crosse county, in which he states that section 4608e, Wis. Stats.

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1898, and chapter 261, of the laws of 1905, simply provide for a fine to be imposed by the judge and do not provide for imprisonment, and for that reason should be amended.

You state that it seems to you that the court has authority in such cases to render judgment of fine and costs and, in default of payment, commit to prison, and you ask me for an official opinion upon this question.

Section 4633, Wis. Stats. 1898, provides as follows:

“When a fine is imposed as the whole or any part of the punishment for any offense by any law the court shall also sentence the defendant to pay the costs of the prosecution and the costs incurred by the county at request of the defendant, and to be committed to the county jail until the fine and costs are paid or discharged; but the court shall limit the time of such imprisonment in each case in addition to any other imprisonment in its discretion, in no case, however, to exceed six months, and the court may also issue an execution against the property of the defendant for said fine and costs.”

This statute is so plain that there is no room for construction. The statutes referred to in Judge Brindley's letter do not authorize the judge to impose upon the defendant the costs or imprisonment, but this statute is broad enough to cover both cases and it authorizes him to charge the defendant with the costs and also to imprison him in case the fine and costs are not paid.

It is therefore not necessary to amend the said statutes, as Judge Brindley has overlooked this last quoted statute.

Very truly yours,

F. L. GILBERT,
Attorney General.

Pine River, Depositing Saw Dust in.—The provisions of chapter 402, of laws of 1905, exempting Pine river from its provisions does not include the two branches of said Pine river in such exemption.

MR. P. L. LINCOLN,
District Attorney.

May 20, 1907.

Richland Center, Wis.

DEAR SIR—YOURS of May 10th, is received. You state that chapter 402, of the laws of 1905, prohibiting saw mills from

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depositing sawdust in streams, excepts from its operation the Pine river, in Richland county. You also state that a man is operating a mill and runs the sawdust into the water on the west branch of the Pine river, and you inquire whether the term "the Pine river" in said law includes the west branch thereof.

In answer to your inquiry I will say that said chapter excepts "the Pine river" from its operation, and it seems to me that this can only mean the Pine river proper, and not any of its branches.

I have not been able to find any decisions where the courts have construed the term "river" as including any branches that flow into it. "The Pine River" is a well understood term meaning the river from its source, where the west and east branches meet, and extending down to the mouth, as it flows into the Wisconsin river. Although this is a penal statute, and an exception to a statute must be literally construed, in order to give to the whole statute a strict construction, in this case, I do not see any room for construction, as the statute is very plain in its meaning. There are quite a number of other creeks flowing into the Pine river besides the east and west branches, and they certainly are not included in the exception in said statute. In view of the fact that these two branches are known as the east and west branches respectively of Pine river, it makes it a close question; nevertheless, I believe that the legislature did not intend to include them in the exception to this statute. You will notice that the same statute excepts parts of other rivers from its operation and, if the legislature had intended to include the east and west branches of the Pine river, it would have been an easy matter to have stated it definitely in the statute.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

Gillett, Village of; Constitutional Law.—Special legislation which in effect amends the charter of one village violates sec. 31, art. IV, of state constitution.

HON. J. O. DAVIDSON,

May 30, 1907.

Governor of Wisconsin,

Madison, Wisconsin.

DEAR SIR—At your request, I have examined bill No. 584 A., by which permission is granted to the village of Gillett, Oconto county, to build and extend its sewerage and drain system outside the municipal limits of said village, and for that purpose said village is authorized and empowered to acquire by purchase or condemnation lands outside the municipal limits of said village.

This act very clearly confers upon said village additional powers, and in that respect is an amendment to its charter, and being such an act in my opinion it violates par. 9, of sec. 31, art. IV, of the state constitution. That section provides:

“The legislature is prohibited from enacting any special or private laws in the following cases . . . 9th, for incorporating any city, town or village, or amending the charter thereof.”

Section 32, of art. IV, provides:

“The legislature shall provide general laws for the transaction of any business that may be prohibited by sec. 31 of this article, and all such laws shall be uniform in their operation throughout the state.”

This act is not a general law, but applies only to the village of Gillett, hence my conclusion above stated.

Furthermore, the power sought to be conferred by this law, except the power of eminent domain, is now authorized by general law, sec. 919a, Stats. of 1898, *et seq.*, as amended by chap. 169, laws of 1903, which provides with considerable detail the method of constructing sewers outside village limits, and paying for such construction. I do not find any statutory authority for villages to exercise the power of eminent domain. That power, if conferred on villages for such purpose, in my opinion, must be conferred by general law and apply to all villages, and not by special act which confers such powers on one village.

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I think the very object and intent of the limitations in respect to legislation provided for in sec. 31, art. IV, of the State constitution was to prevent exactly such legislation as is proposed to be enacted by this bill, and that the provision of said bill in respect to conferring power of eminent domain solely upon the village of Gillett, clearly comes within the condemnation of said constitutional provision.

See *Johnson v. Milwaukee*, 88 Wis. 383.

Boyd v. Milwaukee, 92 Wis. 456.

Burnham v. Milwaukee, 98 Wis. 385.

Very truly yours,

F. L. GILBERT,
Attorney General.

Pensions, Constitutional Law.—State may pension its citizens for distinguished services. Charity and gratitude will support a tax therefor.

June 20th, 1907.

HONORABLE E. E. BURNS,

Chairman of the Committee on Claims,

Senate Chamber, Madison, Wisconsin.

DEAR SIR—You have submitted to me bill No. 1010, A., introduced by the committee on claims, which enacts as follows:

“Section 1. There is hereby appropriated annually out of any moneys in the general fund not otherwise appropriated, the sum of twenty-five hundred dollars, to pay to Ex-Governor William R. Taylor as a pension as long as he may live,” and you inquire whether said bill is constitutional.

Since your inquiry was submitted, the promoters of this legislation have submitted a substitute amendment to this bill, making the pension payable in monthly instalments and which contains the following preamble:

“Preamble: Whereas, William R. Taylor, who served as chief executive of this state from January 5th, 1874, to January 3rd, 1876, and who, during his term of office, inaugurated many needed reforms and rendered conspicuously valuable services to the state, has become aged and

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infirm and is now in indigent circumstances and is an inmate of an old people's home, which is supported by charity; and

"Whereas, the people of the state of Wisconsin are desirous of expressing their gratitude to him and their appreciation of his services and are desirous of making some suitable provision for him during his declining years, Now, therefore,

"The people of the state of Wisconsin, represented in Senate and Assembly, do enact as follows:" etc.

Inasmuch as this preamble obviates some objections that otherwise might be urged against the bill, my opinion will be based upon the bill as so amended.

By the constitution of the state of Wisconsin, section 26, article IV, the legislature is forbidden to "grant any extra compensation to any public officer, agent, servant or contractor after the services shall have been rendered or the contract entered into," and our supreme court has repeatedly held that no appropriation can be made and no tax can be levied for a mere private purpose.

State ex rel. Consolidated Stone Co. v. Houser, 125 Wis. 256.

And see numerous authorities cited in that case, on p. 262.

The unconstitutionality of appropriating money solely for private purposes is sustained so generally by all of the courts under the constitutions of the several states that it appears entirely unnecessary to cite additional authorities upon that question.

But the question arises, Is the appropriation made by this act for a private purpose? The bill is one providing for a pension for a former governor, who rendered distinguished services to the state in his executive capacity, and who is now in straightened circumstances financially. May the state constitutionally, under such circumstances, extend to him the aid proposed by this act?

"Power to grant pensions is not controverted, nor can it well be, as it was exercised by the states and by the continental congress during the war of the Revolution, and the exercise of the power is coeval with the organization of the

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government under the present constitution and has been continued without interruption or question to the present time.”

U. S. v. Hall, 98 U. S. 343, 346.

“The power to give rewards after the event, for conspicuous public service, if it exist at all, cannot be limited to military service. If a man has deserved greatly of the commonwealth by civil services, the public advantage of recognizing his merit may stand on ground as strong as that for rewarding a general. We cannot foresee the possibilities of genius or distinguished worth and settle in advance the tariff at which its action shall be paid.”

Opinion of the Justices, 175 Mass. 599, 602.

I do not find that our court has passed directly upon the question of the granting of pensions by the state, but it did uphold an act authorizing municipalities to vote bounties to volunteers during the civil war (*Brodhead v. Milwaukee*, 19 Wis. 624; *State v. Tappan*, 29 Wis. 672; *Dinchart v. Town of La Fayette*, 19 Wis. 688), upon the ground that claims for public services or expenditures founded in equity and justice, in gratitude or charity, will support a tax.

In the case of *Curtis's Administrator v. Whipple*, 24 Wis. 350, on page 355, the court says:

“Taxes may be levied and collected for charitable purposes. . . . So claims founded in equity and justice in the largest sense and in gratitude will support a tax.”

In *Brodhead v. Milwaukee*, *supra*, the court says:

“To justify a court in declaring a tax void and arresting proceedings for its collection, the absence of all possible public interest in the purposes for which the funds are raised must be so clear and palpable as to be immediately perceptible to every mind. Claims founded in equity and justice in the largest sense of those terms, or in gratitude or charity, will support a tax.”

This quotation from the above named case is cited with approval in the case of the *State ex rel. New Richmond v. Davidson*, 114 Wis. 563, on pages 578 and 579.

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In the Brodhead case, page 691, the court says:

“Further, it is not the individual payment that tests the character of the appropriation. Individuals are always recipients of public funds. It is paid to salaries, to pensions, to bounties, . . . to the poor, to the education of the young, . . . to the families of soldiers in the service, to aid hospitals, colleges, agricultural societies, and to other useful objects. . . . If, then, it be within the scope of a municipal appropriation to grant pensions, pay bounties, give rewards for the destruction of noxious animals, the arrest of felons, etc., how much more in a public affair which has for its object to prevent the forcible and blind extradition of a valuable part of the population in a service dangerous to the lives and limbs of those who go and destruction of the welfare and happiness of those who remain.”

The court in that case was dealing with the question of paying bounties; but it will be observed that reference is also made to pensions, which subject was evidently given consideration by the court. And, in the New Richmond case, above cited, it was held that the taxing power of the state can be exercised only for public purposes, and yet, that the appropriation made by chapter 286, of the laws of 1901, for the relief of the city, a large part of which had been destroyed and a great number of its inhabitants killed and injured by a cyclone, was for a public purpose, subserving the common interest and welfare of the people of the state at large, and the act was sustained as valid.

In Board of Education v. State, 51 Ohio 531, on page 539, the court says:

“That the legislative branch of the government is necessarily to be clothed with a broad discretion in determining the character, whether public or private, of the purpose for which funds may be raised by taxation is equally well settled. Cooley on Taxation, 43; 25 Am. & Eng. Ency. of Law, 72; Cooley’s Constitutional Lim. 599. In doubtful cases the court should not interfere with the exercise of this legislative discretion and in all cases the legislative determination is entitled to great respect. Hanson v. Vernon, 27 Iowa 28.”

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And that court follows this with a citation of the Brodhead case, *supra*.

This court has sustained an act providing for pensioning policemen and firemen. *State v. Board of Trustees*; *State v. Pension Fund*, 123 Wis. 245, 121 Wis. 44.

In the case of *Leavenworth Co. v. Miller*, 7 Kans. 479, on page 519, the court says in respect to taxation:

“The power of taxation is the most universal power possessed by governments. It is coextensive with every other power—it is an incident, a concomitant, an auxiliary of every other power. Whenever the government can act at all, it can resort to the power of taxation if necessary to make its action effective; and, although the government has no right to interfere in private affairs at all, yet whenever the public interest, the public honor, the public gratitude or public charity requires it, the government may resort to its sovereign power of taxation without limit until its interest, its honor, its gratitude or charity is entirely satisfied. Then it is that the power of the government and the power of the legislature acting for the government becomes unbounded; for the courts, whose duty it is simply to expound and declare the law, have no scales by which to determine the amount of the public interest, the amount of the public honor, the amount of the public gratitude or the amount of the public charity which will support and sustain taxation. This rests upon another branch of the government, the legislature, and it rests wholly in their discretion.”

But our supreme court has held in the cases of the state ex rel. *Barrett v. Froehlich*, secretary of state, 118 Wis. 129, 139, and *State ex rel. New Richmond v. Davidson*, 114 Wis. 574, that the determination of the legislature as to what is a public purpose is not absolutely conclusive upon the courts, but that that question may be reviewed and determined by them.

In the *Opinion of the Justices*, 175 Mass. (p. 601), the granting of pensions by the state was incidentally upheld, the court saying:

“A conspicuous example which occurs to everyone is the granting of military pensions after a war. The soldiers have been paid all to which they are entitled, yet the state may grant them a pension or actual support for disabilities

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contracted in service. Such gift may be intended primarily for an object which is no more private than is a memorial hall. It may be meant to bring home to all minds by visible facts that now, as of old, the courage of the battle field is honored, and that, if a man risk his life for his country, his country afterwards will not necessarily hold him to the letter of his generous bond and deem him fully paid at thirteen dollars a month."

And it was held in this same case above quoted that rewards for conspicuous public service cannot be limited to military services.

In the Opinion of the Justices, 190 Mass., page 611, it was held that a statute providing for the reward of distinguished public services, with a view to the promotion of loyalty and patriotism, by the payment of money, the erection of statues, or the bestowal of medals, decorations or other badges of honor would be constitutional.

Hence I conclude, although the question is not absolutely clear or free from doubt and may hereafter be subject to review and reconsideration by the courts, that, if the legislature in its wisdom considers the services of Ex-Governor Taylor to have been of conspicuous value and benefit to the state and that, in his advanced years, he is in straightened financial circumstances and is in need of assistance, it may constitutionally make provision for him in the form of a pension such as is presented in the proposed substitute amendment to bill No. 1010, A., and that such considerations will support a tax.

Trusting that what I have said answers your inquiry, I am
Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

Constitutional Law—Contracts.—Bill 626, S., legalizing certain contracts which are illegal on the ground of irregularities in the making thereof and empowering cities of the first class to pay them out of the general or ward funds, is not special legislation.

July 16, 1907.

HONORABLE JAMES O. DAVIDSON,
Governor of Wisconsin,
Madison, Wisconsin.

DEAR SIR—You have submitted to me bill No. 626, S., for an official opinion as to its constitutionality.

This bill applies to cities of the first class in this state and purports to legalize illegal contracts entered into for the construction of pavement and pavements that are illegal by reason of the fact that patented materials are required to be used in said pavements, when such contracts have been fully performed and executed by the person making them with the municipality, and it authorizes the proper authorities of such city to pay for such pavements out of the general or ward fund, as provided for in said contract or contracts and by law, and it declares that all payments that have been made shall be valid.

You will notice that the law in its terms applies to cities of the first class; but, as a matter of fact, I am informed that the purpose of the bill is to legalize contracts made by the city of Milwaukee which have been declared illegal in the case of *Allen v. City of Milwaukee*, 128 Wis., p. 678.

The only constitutional question that can arise, in my opinion, is, does this act violate article IV, section 31, of the constitution of Wisconsin, where the legislature is prohibited from enacting any special or private laws for incorporating any city, town or village, or to amend the charter thereof.

Although this act applies to all cities of the first class, the question would arise, is it not special legislation under the decision of *Boyd v. the City of Milwaukee*, 92 Wis., p. 465? The court there said:

“It is very evident that so much of this law as attempts to cure past irregularities is and must be always confined to the city of Milwaukee and it can only apply to an existing state of facts.”

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The court also said:

“So far as this act is a curative statute for past irregularities, that is, so far as it purports to legalize or help out contracts or assessments made before its passage, we think it manifestly unconstitutional, because it is special legislation.”

It will be noticed, however, by reference to chapter 302, of the laws of 1895, which is the curative statute therein spoken of, that this statute actually attempted to give additional powers to cities of the first class and which only can apply to the city of Milwaukee.

The defect in the contracts declared invalid in the case of *Allen v. Milwaukee*, *supra*, was the irregularity with which the city entered into these contracts. The proceeding was not in accordance with the provisions of the charter. The charter authorized the city to enter into contracts for the pavement of these streets, and the city also had the power to pay for these contracts out of the general ward fund. If these contracts were valid, the city could pay them out of the general and ward fund under its present powers. The bill simply legalizes these contracts and authorizes the city to pay them, as the city has the right to pay them when they are legal. In the case of *Schintgen v. La Crosse*, 117 Wis. 158, the court criticises the reasoning in the case of *Boyd v. Milwaukee*, where an act was upheld which tried to remedy a case where there had been an attempted, but ineffectual, adoption by a city of the provisions of the general charter law as to city improvements and assessments made thereunder, and the court there sustained the general principle that the legislature has power to make such remedial laws as were there considered.

Under the reasoning in this case, I am unable to say that this bill, No. 626, S., is in violation of the constitutional provision against special legislation. It is a very close point, but I can see that this bill is distinguished from the law considered in *Boyd v. the City of Milwaukee*, as this is an act where a void contract is legalized and where no additional powers are given to the city. Courts will declare a law constitutional so long as it does not clearly appear that it is unconstitutional.

I am unable to say from the decisions that I have been able to consult in the short time following the presentation of this

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matter to me, that this law is unconstitutional, and I must therefore hold that it is constitutional.

Very truly yours,

F. L. GILBERT,
Attorney General.

Statutes, Construction of—Repeal.—Chapter 562, laws of 1907, expressly repealing section 1786e, without referring to chap. 411, laws of 1907, which amends sec. 1786e, repeals said chap. 411 also.

July 18, 1907.

HONORABLE JAMES A. FREAR,
Secretary of State.

DEAR SIR—I am in receipt of yours of July 17th, in which you state that chapter 411, of the laws of 1907, which was published on June 7th, amends section 1786e, of the Statutes of 1898.

You also state that section 5, of chapter 562, of the laws of 1907, published July 13th, repeals section 1786e, of the Statutes of 1898, but makes no mention of said chapter 411.

You ask for my official opinion as to whether the repeal of said section 1786e, carries with it chapter 411.

In answer to your inquiry, I will say that said chapter 411, provides as follows:

“Section 1786e, Statutes of 1898, is amended to read: Section 1786e.” (then follows a restatement of the statutes as amended).

It is the general rule, where an act amendatory of a certain section of the statute merely enlarges the section, retaining its identity as such section, that a repeal of the section without reference to the amendment will carry with it the repeal of the amendment.

Ellison v. Jackson Water Co., 12 Calif. 542.

Church v. Stadler, 16 Ind. 463.

Blake v. Brackett, 47 Me. 28.

In re Ward (supp.), 11 Misc. Rep. 424; 31 N. Y. Supp. 49.

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A statute that refers to and adopts the provisions of another statute merely is not repealed by subsequent repeal of the statute adopted. This is not the present case, however.

Sika v. C. & N. W. Ry. Co., 21 Wis. 3701.

I am therefore of the opinion that chapter 411, of the laws of 1907, is repealed.

Very truly yours,

F. L. GILBERT,

Attorney General.

Normal School Regents—Sidewalks.—Normal school regents have the right to build a sidewalk in front of a normal school subject to regulation of municipal authorities.

July 23d, 1907.

HONORABLE WILLIAM KITTLE,

Secy. Board of Regents of Normal Schools,

Madison, Wisconsin.

DEAR SIR—Yours of July 2nd, has been received and has had careful consideration. You state that the Board of Regents of Normal Schools, at their annual meeting on June 27th, passed the following resolution:

“Resolved, that the secretary procure from the Attorney General of the state an opinion as to the right of this board to build sidewalks in the public streets of any city or village where there is a normal school.”

Under section 394, Wis. Stats. 1898, the Board of Regents of Normal Schools is empowered to “purchase, have, hold, control, possess and enjoy” in trust for the state, lands, etc., for the purposes therein stated.

Section 399, provides:

“In addition to those heretofore established, said Board of Regents may establish other state normal schools at such places as they may designate, upon sites selected by them, and when, in their opinion, the educational interests of the state require it. They may proceed to erect suitable buildings upon the sites so selected and they may enlarge, alter or repair any normal school buildings.”

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Section 401, as amended by chapter 168, of the laws of 1905, provides that all payments for the erection, repairs or enlargement of any normal school building, etc., shall be paid out of the state treasury on the warrants of the secretary of state.

There is no express provision in the law authorizing the Regents to build a sidewalk in the public street in front of or surrounding a state normal school; but it seems to me to be a necessary implied power which the Board of Regents have, by reason of the fact that they are authorized to erect and build and enlarge normal school buildings. Under this power they certainly have the right to improve the surrounding lots, such as grading the same, planting trees, building sidewalks, etc., so as to make a proper approach to the building or produce an effect that will add to the beauty or usefulness of the building or its grounds; and, in doing this, it may be very necessary, and it is necessary as a general rule, if the city does not build a sidewalk, to build one in the street. Of course, the building of a sidewalk in a public street is always subject to the control and regulation of the city or village in which such normal school is situated.

There is, as I have said, no express provision in the law authorizing the Board of Regents to build a sidewalk in front of a normal school in any city or village in this state, nor do I find any decisions of our courts bearing upon this question that could help me in deciding this question; but it seems to me to be a necessary power which it was intended by the legislature the board should have when it conferred upon the Board of Regents the power of erecting buildings and enlarging the same.

Very truly yours,

F. L. GILBERT,
Attorney General.

Gasoline—Deputy Oil Inspectors.—Requirement that barrels be painted red does not apply to tanks or casks carried on cars. Deputy oil inspectors continue in office without renewal of their commissions.

Aug. 6, 1907.

HON. EDWARD L. TRACY,
State Supervisor of Inspectors of Illuminating Oils,
Free Press Bldg., Milwaukee, Wisconsin.

DEAR SIR—Your letter of the 5th inst., has been received. You have asked for my interpretation of the law relating to the

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transportation and sale of gasoline in iron barrels. In reply to the same I will say that the law makes no exception of barrels made of iron but requires that all receptacles in which gasoline shall be stored shall be painted red. However, the purpose of the law is to make known to persons at sight that the receptacles contain gasoline which is a dangerous explosive. The law does not require tank cars in which gasoline is transferred to be painted red. A reasonable interpretation and enforcement of the law would except iron tanks while being carried upon cars. They cannot properly be called receptacles in which gasoline is stored any more than can the tank cars. If the iron barrels or casks are sold to customers filled with gasoline the fact that they are made of iron does not exempt them from being painted red.

You have also asked for my opinion concerning the interpretation of sec. 1421j, Wis. Stats. 1898. This section authorizes deputy oil inspectors to inspect illuminating oils in tanks or railroad tank cars when standing upon railroad tracks and provides that such oil may not be unloaded until so inspected, provided, that if such oils are not inspected within twenty-four hours after arriving at their destination they may be unloaded and that it may then be inspected. This section also provides that when such oil is in stationary tanks or barrels the inspectors shall brand them without charge. I am of the opinion that the words, "without charge" relate to the branding and not to the inspection. I am of the opinion that the inspector may inspect the oil after it is unloaded and charge his usual fee.

In answer to your third question, I will state that according to the civil service law deputy oil inspectors, without a renewal of their commissions, would no doubt continue in office. It would probably be better to renew their commissions. There is no specific statute law on this point.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Publication of Laws.—What is a newspaper?

Aug. 7, 1907.

HON. JAS. A. FREAR,
Secretary of State.

Madison, Wisconsin.

DEAR SIR—I have your letter of the 5th inst., containing a copy of "The Reminder" and asking if the publisher thereof is entitled to publish the session laws and to receive \$100 compensation.

In reply, I will say that section 331, Wisconsin Statutes of 1898, provides, that

"All publishers of weekly newspapers printed in whole or in part in the printing office at the place where such newspaper purports to be published and having a *bona fide* circulation to actual subscribers of not less than three hundred copies, each week, and which shall have been regularly published for six months prior to the opening of each regular session of the legislature, who shall publish in their respective newspapers in the numerical order of their chapters, all acts passed at any such session which shall be designated by the secretary of state in the official paper as "copy laws" shall be allowed \$100 for such publication, etc."

There was nothing submitted with your communication showing that "The Reminder" is printed in a printing office at the place where it purports to be published. The address of the editor, Rev. W. W. Stevens, is given at the head of the paper as 391 South Main street. The addresses of the treasurer and mailing clerk are, respectively, 422 Grover street and 802 Dayton street, and beneath these addresses appears this sentence, "Published at 391 South Main street by the official board of the Park Avenue M. E. Church."

It is suggested by this that the paper has no printing office of its own; this matter, however, needs no investigation or discussion because the publication in question appears, upon its face, not to be a newspaper such as contemplated by the law. "The Reminder" is a leaflet 8½ inches in length by 5½ inches in width. The printed contents show it to be a church bulletin, the purpose of the publication evidently being to remind those who may receive it of the time and place of meetings of various religious organizations connected with the Park Avenue

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church. The paper could not publish one of the six hundred seventy and more laws without materially changing its size and form.

As it is not a newspaper as contemplated by section 331, the other requirements of the section need not be inquired into. The publication is not entitled to publish the laws and to receive compensation therefor from the state.

Yours very truly,

F. L. GILBERT,
Attorney General.

Counties.—Liability of for publication of county board proceedings.

Aug. 12, 1907.

MR. WARD A. WESCOTT,
District Attorney, Forest County,
Crandon, Wisconsin.

DEAR SIR—Yours of Aug. 9th is received. You submit, for my interpretation, the following:

“Section 659, subdivision 13, Statutes of 1898, as amended by section 1, chapter 298, laws of 1901.”

I quote from said subdivision 13, relating to general powers of the county board:

“To provide for the publication of a certified copy of its proceedings in one or more newspapers published and having a general circulation therein, said publication to be completed within sixty days after the adjournment of each session.”

You submit the question whether, under this provision, Forest county would be liable for payment of printer's fees for publishing the county board proceedings if such report is not published until long after sixty days after the adjournment of the session.

In answer to your inquiry, I will say that you will notice that the county board is authorized to publish its proceedings within sixty days after the adjournment of each session only. The liability of the county for any claims for publications of notices must rest upon strict legal right and it may not be en-

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larged by usage or other implication or by argument of convenience.

See *Fernandez vs. Winnebago County*, 53 Wis. 247.

Hoffman vs. Clark County, 61 Wis. 5.

The county board of Forest county was not authorized, under the statute, to publish proceedings of the county board after sixty days after the adjournment of the session and they could not bind the county, legally, by such publication. The reasoning of the above cases seems to be conclusive on this point.

Very truly yours,

F. L. GILBERT,

Attorney General.

State Board of Immigration.—Has no authority under chapter 407, laws of 1907, to send a man out of the state to fairs to promote immigration and charge such expense to the state.

Aug. 16, 1907.

HON. A. D. CAMPBELL,

Commissioner of Immigration,
Madison, Wisconsin.

DEAR SIR—YOURS of Aug. 15th is received. You state that the State Board of Immigration is considering the advisability of sending a representative to a few of the county fairs in a portion of Indiana and that the expenditure for that purpose would be approximately \$125. You request my opinion as to whether or not, under chapter 407, of the laws of 1907, creating this board, it has authority to carry out this project.

In answer, I will say that said chapter 407, provides that the Board of Immigration shall appoint a secretary who shall be officially known and styled "Commissioner of Immigration" and that they shall secure the service of not to exceed one stenographer for the use of said commissioner, the compensation to be fixed and determined by said board. The law also provides for the printing of circulars, folders and pamphlets and for the gathering of material therein contained. Section 237k, of said chapter, provides:

"It shall be the duty of the State Board of Immigration to furnish such number as it shall fix of copies of the several publications printed under its direction to county and

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city advancement associations, immigration societies or bodies of citizens organized to promote immigration and the development and enrichment of the state when application is made therefor. The board shall also furnish other persons and corporations such number of copies of such publications as may be requested at the actual cost of printing."

But I find no provisions in said chapter which could be construed as granting authority to said Board of Immigration for sending a representative to other states to promote the object for which such Board of Immigration was created. Section 2, of article 8, constitution of Wisconsin, provides

"No money shall be paid out of the treasury except in pursuance of an appropriation by law."

I find no provision in said chapter 407, laws of 1907, nor in any other statute which appropriates money in any way which could be construed as an appropriation of money under said constitutional provision for the expenses incurred by the board of immigration in sending a representative to any part of this state or to any other state.

It is, therefore, my opinion that the state board has no authority to carry out the proposed project.

Very truly yours,

F. L. GILBERT,
Attorney General.

Bridges—County Aid for.—When town board may issue order for full price.

Aug. 17, 1907.

MR. HERMAN LEICHT,
District Attorney,
Medford, Wis.

DEAR SIR—Your favor of August 13th, received.
According to chapter 264, laws of 1907,

"No order shall be signed or issued for the disbursement of town money until the tax for the payment of such order shall have been voted by the electors of such town, or until the town board shall have authorized the issue of such

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order; and no town board shall authorize the issue of any order in a sum exceeding the amount which the town is authorized to appropriate for the purpose for which such order is issued."

It would seem to me that when a town has taken all proper and necessary steps to secure county aid in the building of a bridge and the county board approves the application and orders the tax levied, that, under the peculiar circumstances surrounding such a case, viz., that the town is liable for the entire amount and must look to the county for one-half of said amount, such action by the county board, in law, amounts to an authority for the town board to issue an order for the payment of said money. The only possible complication that might arise would be the subsequent rescinding of said resolution by the county board, which, of course, is a very remote possibility; but in view of the fact that the town, only, is directly responsible to the parties building the bridge and the people voting on the subject presumed to know the law, then it appears to naturally follow that a vote of the people of a town to pay for half the cost of the bridge and to secure the other half from the county is, in effect, authority to the town board to issue an order for the full price of the bridge, if necessary, after approval by the county board.

If this is not the law governing this matter, then many towns would be entirely prevented from building such bridges unless they had the cash actually in the town treasury at the time of the completion of the bridge.

The matter is not entirely free from doubt, but it is my opinion that the town board is justified in issuing the order of which you speak, as, in either event, it and it alone, is responsible for the payment for the erection of said bridge and, under the law, is merely reimbursed a portion of said amount by the county.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Board of Immigration.—Delegation of powers by.

Aug. 22, 1907.

HON. A. D. CAMPBELL,
Commissioner of Immigration,
Madison, Wisconsin.

DEAR SIR—YOURS of Aug. 17th, is received. You say that you have received my favor of the 16th, containing the opinion that the State Board of Immigration has no authority to send a representative to some of the county fairs in Indiana. In view of that opinion you desire to know what is meant by the clause which speaks of the duties of the commissioner of immigration as follows: "shall perform such functions as said board shall designate." In order to illustrate what you mean you say in your letter

"Suppose the board in its judgment should deem it advisable to expend a given amount in newspaper or magazine advertising, or that the board might deem it advisable to invest a given amount in the maintenance of exhibits in conspicuous places, or that the board should think it necessary to send the commissioner to any given place that might be selected upon any one of many possible missions, any or all of these things to be done for the sole purpose of securing settlers or industries or summer visitors for the state of Wisconsin."

In answer to your inquiry, I will say that the duties of the Board of Immigration are outlined in secs. 237j and 237k, of chapter 407, of the laws of 1907. The duties of the Commissioner of Immigration are given in sec. 237l, where it says, "and shall perform such functions as said board shall designate." The statutes prescribe certain duties to be performed by the Board of Immigration and they are authorized to designate certain duties for the Commissioner of Immigration to perform. These functions of the Commissioner of Immigration must certainly be such as the Board of Immigration has power to perform. The Board of Immigration has no power to expend a given amount of money in newspaper or magazine advertising for the law specifically provides that "the publications of said board shall be made in the form of circulars, folders, and pamphlets, with or without maps or illustrations," etc.

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There is no authority given to the board to advertise in newspapers or magazines whatever. Neither has the board power to invest a given amount of money in the "maintenance of exhibits in conspicuous places." Neither has the board the right to select upon "any one of many possible missions" which are not authorized by the statutes. The board has not the power to perform every kind of work which in its judgment may promote immigration. There are specific duties given to said board to perform and only such duties as are given to the board are only such as are given in said secs. 237j and 237k. They are such as are specifically therein expressed or as may be implied therein. The Board of Immigration has the power to designate certain functions to be performed by the Commissioner of Immigration but it is apparent that the board cannot designate any functions for him that it is not within its power to perform.

I think this answers the questions you have submitted.

Very truly yours,

F. L. GILBERT,
Attorney General.

County Judges.—May draw their own findings and judgments.

Aug. 29, 1907.

MR. WM. H. McGRATH,

District Attorney, Green County,
Monroe, Wisconsin.

DEAR SIR—Yours of August 27th, is received. You submit for my official opinion, the following questions:

1st. "Can a county judge draw and prepare a guardian's annual account as required under section 3971, as amended by section 28, chapter 660, laws of 1907?"

2nd. "Can a county judge draw the findings, orders and judgment determining the inheritance tax under chapter 44, laws of 1903?"

Section 29, of chapter 660, laws of 1907, provides as follows:

"No county judge or his clerk or any person employed by him in or about his office . . . shall be allowed to draft or prepare any paper or give advice pertaining to the

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drafting or preparation of papers or as to who shall prepare them, relating to any matter, proceeding or action pending in or which there is good reason to believe will be brought or instituted in the county court over which such judge presides, except such as are expressly given by law. Any county judge who shall . . . violate any of the provisions of this section shall be fined not less than fifty dollars nor more than five hundred dollars and be subject to impeachment. . . . ”

The question presents itself as to what is meant by papers which the county judge is prohibited from drawing in his own court. Does it include his own findings, orders and judgments which he is to sign as county court or county judge? This law is a penal statute and will have to be strictly construed. It seems to me that it can hardly be open to the construction that the judges are prohibited from the drawing of their own findings, orders or judgments. The law or statute which empowers the county judge to make a certain order or judgment or to find certain facts seems to me to expressly authorize him to draw such findings, orders or judgments. If the word “papers” were to be so broadly interpreted as to include his findings, orders or judgments, then he would actually be prohibited by this statute in giving any advice to the attorneys as to what they should contain or as to the drafting of the same, for said statute expressly prohibits him from giving advice pertaining to the drafting or preparing of papers or as to who shall prepare them, etc.

It has always been an inherent power in the court to make and draft its own findings, orders and judgments. It is a good practice for the trial courts to draft, so far as possible, its own findings, orders and judgments. It will be conducive to the prevention of unnecessary litigation.

It is my opinion that the county judges, under this statute, are not prohibited from drawing their own findings, orders and judgments which are to be signed by themselves. My answer to your first inquiry would therefore be a negative answer, that the judge is prohibited from drawing and preparing a guardian’s annual account, and my answer to your second question is that the county judge is not prohibited from drawing

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the findings, orders and judgments in determining the inheritance tax under chap. 44, laws of 1903.

Very truly yours,

F. L. GILBERT,
Attorney General.

Highway Laws—Construction of Statutes.—Chapter 487, laws of 1907, is mandatory upon counties.

September 9th, 1907.

HONORABLE W. O. HOTCHKISS,

*Geologist, State Geological & Natural History Survey,
Madison, Wisconsin.*

DEAR SIR—I am in receipt of yours of the 2nd inst., in which you set forth the passage of two bills, chapter 487, and chapter 552, of the laws of 1907, and ask for my opinion as to whether the provisions of chapter 487, makes it mandatory upon counties to appoint a county highway commissioner and inaugurate a county highway system.

Replying, I will say that I have examined both these acts very carefully and I see no escape from the conclusion that chapter 487, makes it mandatory upon county boards to carry out the provisions of that act. In nearly every section providing for carrying out the provisions of the act, the word "shall" is used in its directions to county boards, thus, in section 1311—5, it provides:

"The county board shall, at its next annual session and every three years thereafter, elect a competent person to be known as county highway commissioner," etc.

The next section provides that the county board shall, at its next annual meeting, provide a compensation for a county highway commissioner. Section 1311—10, provides that "the county board shall, at its next meeting after the passage and publication of this act, designate a system of prospective county highways." And so on throughout the act; its provisions are in mandatory form. Nor do I find any provision in the act that it shall be optional with county boards whether or not it shall be adopted in the respective counties.

Chapter 552, provides a different method of improving county roads, by authorizing the organization of the whole county into

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road districts. It also provides for the election by the county board of a county commissioner of highways. This act is passed in part as an amendment to section 669, Statutes of 1898, which section enumerates the powers of county boards. By it the power to organize the county into road districts is granted, but it is not made mandatory.

Hence I think the two acts may stand, as they will not necessarily interfere with each other; but, as stated before, I am satisfied that chapter 487, is mandatory upon county boards, and so advise you.

Yours truly,

F. L. GILBERT,
Attorney General.

Clerk of Circuit Court—Deputy—Per diem Fees.—The clerk of the circuit and his deputy are each entitled to \$3 per day during the session of the court when actually employed, either in court or in the office of clerk of the court.

RALPH E. SMITH,

District Attorney,

Merrill, Wisconsin.

October 28, 1907.

DEAR SIR—You state that by chapter 295, of the laws of 1905, the municipal court of Lincoln county was converted into the superior court of Lincoln county and upon it was conferred the jurisdiction equal to and concurrent with the circuit court of Lincoln county, with certain exceptions, that by section 8, of said act, it was provided that the clerk of the circuit court of Lincoln county and his deputy should be clerk and deputy respectfully of such superior court; that said clerk should have all the powers, perform all the duties with reference to said superior court under this act, in the same manner as the clerk of the circuit court has and does for that court, except as otherwise therein provided.

Your inquiry is, how much will the clerk and his deputy be entitled to for services during the session of the superior court. You call my attention to one of the subdivisions of section 747, of the Statutes of 1898, which reads:

“And every clerk and his deputy shall receive the sum of three dollars per day for each day actually employed during

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the session of any regular or special term of the circuit court of his county, to be paid out of the county treasury upon certificate of the circuit judge.”

The question presented is, whether, during a session of the court, when the clerk is present in court, actually employed, and the deputy engaged in the office, three dollars is to be paid to the clerk alone or an additional three dollars to the deputy also.

In reply I will say that, as the statute is worded, both the clerk and the deputy would be entitled to three dollars each when the court is in session. If such were not the intention of the statute, it would have been an easy matter for the legislature to have added a few words indicating definitely that only three dollars was to be paid to the clerk or his deputy when actually employed in the court. The statute now reads, “The clerk and his deputy shall receive the sum of three dollars each.” It has been the practice in the circuit courts so far as I have been familiar with the same to allow three dollars for the clerk and his deputy while the court is in session, and, while the statute does not make the matter as plain as it should, and the question is not entirely free from doubt, still I believe that the above is the correct construction as the statute now reads and, if the construction placed upon it by the circuit courts of this state is not the one intended by the legislature, it would be an easy matter for the legislature to amend the statute and definitely provide that only one of such officers is entitled to the three dollars. It is therefore my opinion that the clerk and his deputy are each entitled to three dollars per day during the time that the court is in session, provided they are actually employed, either in the court or in the office of the clerk of the court.

Very truly yours,

F. L. GILBERT,
Attorney General.

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County Road Commissioners.—The word *shall* as used in this statute is mandatory and the county board must elect the commissioner.

October 28, 1907.

HONORABLE VROMAN MASON,
District Attorney.

Madison, Wisconsin.

DEAR SIR—You have asked for my opinion concerning the interpretation of section 1311*n*, of the Wisconsin Statutes.

The first paragraph of this section is as follows:

“As soon as practicable after the organization of any county into a road district, the county board shall elect a county commissioner of highways, who shall be a competent engineer or an experienced road builder.”

I think that, when the word “shall” occurs in a statute, it should be given its ordinary meaning, unless the statute contains some language which would lead to a different interpretation. I find nothing in this statute which suggests that the election of a commissioner of highways is optional with the county board. The statute seems to imply that a commissioner will be elected in all cases. The law in question authorizes the county board of supervisors to exercise a power which is for the public good. Where an officer or a board is authorized and empowered to do some act which is for the public good, the words of authorization in the statute are not permissive, but mandatory.

People v. Erie Co. Supervisors (N. Y.), 1 Sheld. p. 517.

People v. Herkimer Co. Supervisors (N. Y.), 56 Barb. 452.

People v. Otsego Co. Supervisors, 51 N. Y. 401.

Bowen v. City of Minneapolis, 47 Minn. 115.

People v. Common Council of City of Buffalo, 21 N. Y. 501.

“When a statute confers a power upon a corporation to be exercised for the public good, the exercise of the power is imperative; the words *power* and *authority* then mean *duty* and *obligation*.”

Anne Arundel Co. Comm. v. Duckett, 20 Md. 468.

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I am of the opinion that the word "shall" as used in the first paragraph of the statute is mandatory upon the county board of Dane county to elect a commissioner at its next meeting.

Yours very truly,

F. L. GILBERT,
Attorney General.

County Boards—Commissioner of Highways.—The provision of sec. 1311-5, laws of 1907, in respect to electing a county commissioner of highways, is mandatory and may be enforced by mandamus. The provision as to the time when a system of county roads shall be designated is not mandatory. Compensation of commissioner.

MR. W. K. PARKINSON,

Nov. 6, 1907.

District Attorney,

Phillips, Wisconsin.

DEAR SIR—I am in receipt of your letter of the 4th inst. in which you say:

"Will you kindly render an opinion upon the following questions:

1st. Is the provision of the statute requiring the county board to elect a county highway commissioner mandatory? See section 1311-5, laws of 1907.

2nd. May the board be mandamusd if it refuses or fails to make such election?

3rd. Prior to the election of such highway commissioner is it obligatory upon the board to designate a system of prospective county highways? See section 1311-10 and 1311 n. 1, laws of 1907.

4th. Is the minimum per diem in the county of Price \$2.50 or \$4.00? See section 1311-8, 2 and 1311, N. 3, laws of 1907."

Replying to your first question I will say that I have held that the provisions of the new acts, chapters 487, and 552, of the laws of 1907, from 1311*m* to 1311*s*, are, in my opinion, mandatory upon county boards.

Second. If the act is mandatory it could, of course, be enforced by mandamus.

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Replying to your third question, I will say that section 1311-5, provides "that the county board shall, at its next annual session and every three years thereafter, elect a competent person to be known as county highway commissioner." The time of the election of the highway commissioner is therefore fixed at the annual meeting of the county board.

Section 1311-10, provides "that the county board shall at its next meeting after the passage and publication of this act, designate a system of prospective county highways."

The order in which these things should be done would seem to depend upon the order in which the meetings of the county board are held. If a special meeting is held before the annual meeting the designation of the system of prospective county highways might properly be made at that meeting, but the designation of a system of county highways is, in my opinion, as to time when it shall be done, merely directory to this extent, that it may be done either before or after the commissioner of highways shall be elected.

Fourth. In respect to the per diem to be paid to the county commissioner of highways, I will say that that may, in the discretion of the county board, be fixed within the limits provided in subdivision 2, of section 1311-8, or the county may fix a monthly compensation or annual salary in lieu of such per diem if they prefer so to do as provided in subdivision 3, of said section.

I trust that what I have said answers your inquiries.

Very truly yours,

F. L. GILBERT,
Attorney General.

County Judges—Fees of.—Sec. 29, 660, laws of 1907, repeals sec. 2454a, Statutes of 1898.

MR. WM. H. McGRATH,

District Attorney,

Monroe, Wisconsin.

November 18, 1907.

DEAR SIR—I am in receipt of your favor of the 16th inst., in which you say,

"I wish to submit the following question to your office for an opinion on same, to-wit: Does sec. 29, of chap. 660,

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laws of 1907, repeal sec. 2454a, of the laws of 1898, or only amend it so far as it changes it? Can a county judge or his clerk charge for certified copies under the law as it now stands?"

In reply to the same will say that sec. 2454a, Stats. of 1898, provided in substance that no county judge, or his clerk or any person employed by him, should charge for drawing any necessary papers for the settlement or distribution of any estate, etc., except for certified copies of papers on file therein and returns on appeals therefrom.

Sec. 29, chap. 660, laws of 1907, reads as follows:

"Sec. 29. Sec. 2454a, of the statutes, is amended to read:
Sec. 2454a. No county judge or his clerk or any person employed by him in or about his office shall be allowed to draft or prepare any paper or give advice pertaining to the drafting or preparation of papers or as to who shall prepare them, relating to any matter, proceeding or action pending in or which there is a good reason to believe will be brought or instituted in the county court over which said judge presides except such as are expressly given by law
....."

The question therefore arises as to whether or not this later law repeals sec. 2454a in toto.

Laws are presumed to be passed with deliberation and with a knowledge of all existing laws on the same subject. If they profess to make a change by substitution, of new for old provisions, a repeal to some extent is thus suggested, and the extent readily ascertained. Thus, amendment is frequently made by enacting that a certain section shall be so amended as "to read as follows;" then inserting the substituted provision entire without specification of the change. The parts of the former law left out are repealed. This intention is manifest. There is a negative necessarily implied that such eliminated portions shall no longer be in force. The re-enacted portions are continuances and have force from their original enactment.

Sutherland on Statutory Construction, p. 177.

State v. Ingersoll, 17 Wis. 631.

Goodno v. Oshkosh, 31 Wis. 127.

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I am therefore of the opinion that all parts of sec. 2454a, Stats. 1898, so re-enacted in sec. 29, chap. 660, laws of 1907, are repealed, and unless there is another express authority in the law for charging for the certified copies, etc., then the county judge or his clerk or any person employed by him in or about his office cannot charge for such matter.

In a necessarily hasty investigation, made necessary by your desiring this opinion today, I fail to find any express authority remaining for such charge. However, you will no doubt have ample time to look that point up. If you have the biennial report of this department of 1904 and 1906, you will find a number of opinions therein regarding fees of county judges which may be of some help to you. If you have not these reports I will be pleased to send them to you immediately.

Very truly yours,

F. L. GILBERT,

Attorney General.

Witnesses, Jurors, etc.—Certain, must be paid under sec. 4, ch. 625, laws of 1907.

November 19, 1907.

MR. H. J. MORTENSON,

District Attorney.

Mauston, Wisconsin.

DEAR SIR—I am in receipt of your favor of the 19th inst. relative to chapter 625, laws of 1907, in which you desire to know if the only way witnesses, jurors and interpreters can get their fees is as prescribed by that chapter in section 4 thereof, and that you were under the impression that said section was optional and that if the justice and district attorney did not provide the certificate therein mentioned that the witnesses, jurors and interpreter's fees would be paid in the usual way.

In reply to the same will say that the "usual way" to which you refer is the way provided for in section 680, R. S. 1898, which provides the only way in which the fees of officers, jurors, witnesses or interpreters shall be paid. Chapter 625, laws of 1907, is an act to amend sections 677 and 680, and repeal section 681, Statutes 1898, and create a new section to

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be known as section 681. You will notice that subdivision 1, of section 1, of chapter 625, laws of 1907, excepts from its provisions jurors, witnesses, interpreters and some other persons. Therefore, jurors, witnesses and interpreters cannot be paid under that section.

Subdivision 2, of said section 1, refers entirely to *official* services such as those rendered by sheriff, under-sheriff, deputy sheriff, constables or other such officers. Section 2, of said chapter, amends section 680, R. S. 1898, by leaving out of its provisions witnesses, jurors, interpreters, etc. Section 3 of said chapter, repeals section 681, R. S., 1898.

Section 4, of said chapter provides the only way in which fees of jurors, witnesses, interpreters, etc. appearing before justices of the peace, court commissioners, county judges or their magistrates may be paid, as the old method provided by section 680, R. S., 1898, is done away with under the new section to be known as 680.

I am, therefore of the opinion that section 4, of said law provides a new method for the payment of jurors, witnesses and interpreters appearing before the officials mentioned in said section.

Very truly yours,

F. L. GILBERT.

Attorney General.

Penalties—Fines.—Rule for determining is prescribed in statutes.

November 19th, 1907.

HONORABLE J. Q. EMERY,

Dairy and Food Commissioner.

DEAR SIR—YOUR letter of the 16th instant, containing a letter from H. L. Russell, dean of the college of agriculture, has been received. You have asked for my interpretation of section 8, of chapter 377, laws of 1901, as amended, and for my advice concerning methods of prosecution under that law.

Section 8 provides that, whenever the director of the college of agriculture shall know of any violations of law relating to the sale of food for stock, he shall report such violations to the dairy and food commissioner and the commissioner shall prosecute the parties thus reported.

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This provision is followed by this clause:

“but it shall be the duty of said commissioner, upon thus ascertaining any violation of sections 2, 3 or 4 of this act, to forthwith notify the manufacturer, importer or dealer in writing and give him not less than thirty days thereafter in which to comply with the requirements of this act.”

The author of this section, in making this provision, evidently had in mind section 3 of the act, which provides for the filing of a statement with the director of the agricultural college, and not the branding of the shipments of concentrated stock food. Courts have laid down the rule that statutes shall be construed, if possible, so as to give them force and effect. To give this section effect, it must be construed to require notice to manufacturers, importers or dealers in stock foods as to the provisions of law relating to their branding, adulteration, etc. When notice has been given as to the illegality of one shipment, notice of the illegality of a similar subsequent shipment would not be required. The language of the law is quite obscure, but this was evidently the intention of the legislature in enacting this statute.

You have asked me whether section 6 of this chapter provides a forfeiture or a fine and whether a prosecution should be by civil or criminal action.

The section provides that any person violating the provisions of the act shall “be fined not less than twenty-five nor more than one hundred dollars for the first offence and not more than two hundred dollars for each subsequent offense.”

Section 7 provides for the violation of that section a fine of not less than twenty-five nor more than one hundred dollars for each offense. It is nowhere declared in the chapter that the violation of its provisions shall be deemed a misdemeanor; neither is imprisonment of the offender provided for. Section 3294, Wis. Stats. 1898, is as follows:

“In all cases not otherwise provided for by law where a forfeiture shall be incurred by any person and the act or omission for which the same is imposed shall not also be a misdemeanor, such forfeiture may be sued for and recovered in a civil action. Where such act or omission is punishable by fine and imprisonment or by fine or imprisonment or is specially declared by law to be a misdemeanor, it shall be

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deemed a misdemeanor within the meaning of this chapter. The word forfeiture as used in this chapter shall include any penalty in money or goods other than a fine."

In construing this section our supreme court has said, in *State v. Grove*, 77 Wis. 452:

"In order to make the statute consistent with itself and render it certain and intelligible the word fine as used in the last clause must be construed to cover only cases where the statute imposes a fine in express words as a punishment for the offence, connected with the independent power to imprison as prescribed in the preceding part of the section and not merely the power to imprison on failure of the offender to pay the fine."

In chapter 377, the word "fine" is used, but it is not connected with the power, either optional or otherwise, to imprison. The offenses therein described are not expressly declared to be misdemeanors. I am therefore of the opinion that the chapter provides for penalties or forfeitures and not for fines as the word is used in criminal law. This chapter should therefore be enforced by civil action for the recovery of forfeitures or penalties.

Yours very truly,

F. L. GILBERT,
Attorney General.

Sheriff—Fees.—For attending court with prisoner and as witness.

MR. JAMES KIRWAN,

November 23, 1907.

District Attorney,

Chilton, Wisconsin.

DEAR SIR—Replying to your second sheet attached to your letter of the 19th inst. containing a list of questions, I will say:

You first state:

"The sheriff and his three deputies being appointed by the justice as officers to attend the court at \$1.00 a day each (subdivision of section 843, R. S. Wis. 1898), and allowed that sum; can such sheriff and each deputy or any

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of them also legally claim and receive pay from the county of \$1.50 a day under subdivision 32, of section 731, R. S., Wis. 1898?"

I am of the opinion that they cannot obtain such additional compensation if it is for the same service. The first part of section 731, provides that sheriffs shall be entitled to receive for services the fees prescribed in said section except for services or proceedings before justices of the peace for which fees are specially provided by law. One paragraph of section 843, provides that constables may receive the following fees:

"For attending at the command of a justice of the peace on the trial of a cause before him, 50 cts. for each half day, which in criminal cases shall include his services as custodian of the defendant."

In my opinion this latter section controls the fees to be paid even to a sheriff when in attendance before a justice of the peace, and in addition to this, section 844, provides:

"When the services in the last section mentioned are performed by any other person except a party to the action, the same fee shall be allowed as constables are entitled to receive and no more,"

Nor do I think that the sheriff is entitled to \$1.00 for bringing committed prisoners up each morning and afternoon before such justice on such examination under section 731, for the reason that the paragraph above referred to of section 843, provides that the fees so received in a criminal case "shall include his services as custodian of the defendant." Of course if the sheriff or his deputies were obliged to convey prisoners by street car, railroad or other conveyance, I think they would be entitled to reimbursement for the expenses so incurred.

You state further:

"The sheriff himself was used too on said examination as a witness and was allowed \$1.08 therefor and his \$1.00 a day for attendance on court too for same two days. Is it not the law that being paid as an officer attending court he could not be also legally paid as a witness in the same case?"

This presents a more difficult question. The case you cite from, 41 Wis., *Holzhauser vs. Board of Supervisors of Milwau-*

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kee county, appears to hold that an officer may receive two compensations even for the same service. Attending court with a prisoner and testifying as a witness are different services and in the absence of a statute forbidding an officer for receiving compensation for services in each of two such capacities, I am inclined to think that the officer was entitled to witness fees.

Trusting that what I have said answers your inquiries, I am

Very truly yours,

F. L. GILBERT,

Attorney General.

County Highway Commissioner.—Construction of provisions of chapter 487 and 552, of laws of 1907.

November 29, 1907.

MR. JAMES KIRWAN,

District Attorney,

Chilton, Wisconsin.

DEAR SIR—Your letter of the 19th inst. in reference to the new county highway acts, chapters 487 and 552, of the laws of 1907, was received this morning and I make the following reply thereto:

You first inquire whether subdivision 2, of section 2, and subdivision 1, of section 3, of chapter 552, and other parts of chapter 552, so change and legally modify chapter 487, as to stay the "running of 487 mandatory order until the county board organizes, first, the county into a county road district under chapter 552, of 1907, and which last chapter 552, does not say that the county board shall at its next session organize the county into a road district."

Answering this I will say that I think that subdivision 1, of sec. 4, of chapter 552, modifies the mandatory provisions of section 1311-5, of chapter 487, to the extent of making it the duty of the county board to elect a county commissioner of highways "as soon as practicable" after the board shall have designated a system of county highways which, in my opinion, is equivalent to "organizing the county into a road district."

Hence the election of such commissioner may be had at a later date or at a subsequent meeting of the board, but the pro-

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vision of chapter 487, requiring the board to designate a system of county highways is mandatory upon the county board to the extent that it must be done at the annual meeting.

Your next inquiry is:

“2. If a county board ignored chapters 487 and 552, and did not act under them at all, what legal punishment could be inflicted on such board and members, if any?”

Replying to this inquiry, will say that I do not think that the members of the board will be subject to any legal punishment if by that you mean such as would arise from the commission of an offense for failing to adopt the provisions of these chapters and I do not think that section 697, Statutes of 1898, applies to such an act on the part of a member of the county board.

In your next question you inquire:

“What action, if any, could be brought against the county if such county board refused to act on chapters 487 and 552, laws of 1907, and what damages, costs or punishments could legally be inflicted on any such county whose board refused to act under chapters 487 and 552; who could legally bring such an action, what its nature and who would have to legally prosecute the same against the county?”

Replying to this omnibus inquiry, I would say that I do not know of any form of action that could be brought against the “county” if its county board refused to follow the provisions of said chapters in reference to adopting a system of county roads, electing county commissioners and providing for taxation for a county road and bridge fund. The form of action, if any exists, would be a proceeding by mandamus against the members of the county board to compel them to carry out the provisions of said laws. I suppose such an action might be brought by a tax payer of the county and such an action, if brought, would have to be prosecuted by attorneys whom the tax payer might employ for that purpose. No punishments could be inflicted upon the county and none upon the members of the county board unless they should refuse to obey the mandatory order of the court when such should finally be made, and no damages could be recovered against the county. The only penalty inflicted upon the members of the board would be the costs of the action in case the plaintiff prevailed.

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Your next inquiry is:

“Under chapters 487 and 552, of 1907, they provide for a ‘system of county public highways extending from the county seat into all towns in said county’ but do not say anything about the cities and villages. Now does the word “town” as used in said chapters also include cities and villages?”

Replying, I will say that I do not think the word “town” as used in this statute includes cities and villages. Speaking of extending these roads the statute says “from the county seat *into* all towns.” By this I understand to be meant that such roads shall extend into each township. Cities and villages are authorized to maintain their own system of streets and improve them and I do not think that the legislature contemplated in this act that these roads should run into cities or villages. I do not mean to say that they may not run to cities and villages and be continued from their further boundaries but I interpret it as being the intent of the act that the roads shall be extended to the several townships of the county.

You next inquire whether the members of the county board from cities and villages can vote on the establishment of a county system of highways and on the selection of said county highway commissioner. Replying, I will say that the tax to be raised for the construction of a system of highways contemplated by these acts is to be levied upon all the taxable property of the county. There is no provision in them that members of the county board from cities and villages should not vote in respect to the establishment of such county system of highways and upon the selection of a county highway commissioner, and I therefore think that all members of the county board are entitled to vote upon such questions and that none can be excluded from so voting.

You next inquire:

“Does it take a majority or a plurality of the legal voting members of such county board to decide such system of highways and to elect said highway commissioners?”

Replying, I will say that the law makes no provisions in this respect. The same rule will apply as to determining other questions by the county board and I think such questions should

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be determined by a majority of the members of the county board acting under the laws and within the rules it may have adopted, if any.

You next state:

“Suppose a county board has twelve members and is equally divided on each of these questions, what then? Must they stay in session until some member goes over or can they finally adjourn without action?”

I do not know of any law which will prevent county boards adjourning whenever they see fit to do so and if there is not a majority in favor of any question before it, that fact amounts to a failure of the vote to carry.

You next say:

“If four are for one candidate, four for another and four for a third candidate or highway, what then?”

In reply to this, I will say that you do not state that such a situation has arisen and if that question is not answered by my reply to the last prior one, I shall decline to make any further answer until such a situation shall actually arise.

I desire to aid district attorneys to the full extent of my ability but do not wish to have moot questions submitted to me nor will I attempt to answer such. We have enough important questions presented here based upon actual facts and conditions without attempting to answer hypothetical propositions.

As to your second list of questions I will say that I will look up the points presented and make you reply thereto later; although it appears to me that you therein submit a great many unimportant inquiries which, it seems, you should be able to settle or rather to advise your county board upon without throwing all the work involved in answering them upon this department.

Yours truly,

F. L. GILBERT,
Attorney General.

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County Highway Commissioner.—Highway tax, mandatory provisions of chapter 487 and 552, laws 1907.

Dec. 2, 1907.

MR. D. W. McNAMARA,

District Attorney,

Montello, Wisconsin.

DEAR SIR—YOUR letter of the 20th, in reference to the construction to be given to certain portions of chapters 487 and 552, of the laws of 1907, was duly received and contents noted. You first inquire whether or not it is compulsory on the part of the county board to appoint a highway commissioner.

Replying, I will say you will observe that chapter 487, was published and became a law July 10th, 1907, and chapter 552, was published and became a law July 12th, 1907. Both acts related to the same general subject and in respect to matters as to which the two acts conflict I am of the opinion that the latter act modifies or amends the former by implication. Section 1311—5, of chapter 487, provides in mandatory terms, as follows:

“The county board shall at its next annual session and every three years thereafter elect a competent person to be known as county highway commissioners, etc.”

This is a mandatory provision. In section 4, of chapter 552, being section 1311*n*, of the statutes, the provision in regard to the election of a county highway commissioner is again put in mandatory form except that the election of a county commissioner of highways may be deferred until the county has been organized into a road district; the portion of that section referring to the matter under consideration reads as follows:

“As soon as practicable after the organization of a county into a road district the county board shall elect a county commissioner of highways, etc.”

So that in my opinion the election of a county commissioner of highways may properly be deferred until the county board has organized the county into a road district and must be done as soon as practicable thereafter.

In respect to the salary of the county commissioner of highways, you will observe, as I have stated, that 552, being the later act, modifies the provision of chapter 487, in respect to salary of the commissioner and the salary should be fixed in

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compliance with the provisions of said subdivision 3, of section 1311*n*, being subdivision 3, of section 4, of chapter 552.

In respect to levying the taxes provided for in these acts I will say, section 1, of ch. 552, which is an amendment to section 669, of the Statutes of 1898, authorizes the levy of a tax for a county road and bridge fund. This is spoken of in subdivision 19, of section 1, as a county tax. Section 1311—12, provides:

“The several counties of the state shall, at the next annual meeting of the county board, and each year thereafter, levy a highway tax not to exceed three-fourths of a mill on the dollar of the assessed valuation for the purpose of building county roads under sections 1311—1 and 1311—2, as provided in this act, and for the further purpose of repairing county roads. The tax so levied shall be added to all special highway taxes theretofore levied and be kept in the fund known as the county highway reserve fund, separate and distinct from general funds of the county.”

There is no provision in this section or in chapter 552, which exempts property within cities and villages from this tax and in the absence of any specific direction in the statute to exempt the property in cities and villages from it, I am of the opinion that it should be levied upon all the taxable property in the county.

In regard to the qualifications for the office, I will say that section 1311*s*, of chapter 552, provides that no person while holding the office of commissioner, shall hold any town or county office. This, in my opinion, would prevent the office of county highway commissioner being held by any member of the county board and as a supervisor, though selected from a village, is a county officer, I think he cannot hold the office of supervisor and at the same time hold the office of county commissioner of highways. He may be elected to the latter office but his acceptance of it would amount to his vacation of the office of supervisor.

As I am of the opinion that cities and villages are liable to taxation under the provisions of the laws under consideration, the members of the county board from cities and villages are entitled to vote in the selection of a county highway commissioner and I have so heretofore held.

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It must be admitted that the provisions of these two acts are very puzzling and, in some respects, conflicting. None of us will probably be able to fully and satisfactorily determine all matters which arise in considering them until they shall have been passed upon in some manner by our courts, but what I have stated are my views upon the points to which you have called my attention.

Very truly yours,

F. L. GILBERT,
Attorney General

Bounties.—County boards may provide for the payment of a part of the bounties authorized by law.

Poisons.—Sale of poisonous liniments.

December 11, 1907.

MERLIN HULL,
District Attorney,

Black River Falls, Wis.

DEAR SIR—Your letter of the 6th inst. was duly received and the questions which you ask have had careful consideration. Section 1631*k*, of the Wisconsin Statutes, is as follows:

“Every person who shall kill any crow shall be entitled to a reward of fifteen cents, or any hen hawk, twenty-five cents or any pocket gopher, twenty cents, or any streaked gopher, ten cents, or any English sparrow, four cents, or any rattlesnake, fifty cents, providing the county board of any county shall by proper resolution so direct.”

There seems to be no requirement that the county board shall adopt this section. The provision is that the county board shall by resolution, direct that the bounties shall be paid.

It seems to me that the provision requiring direction from the county board relates to the rewards individually, as well as collectively. I am unable to see any legal objection to the county board providing by resolution that a portion of the rewards named in the section shall be paid by the county.

I have had a talk with Dr. Fischer, chemist for the state dairy and food commissioner, concerning the case of poisoning by liniment which you mention. Dr. Fischer told me that nearly all liniments contain poison, and that to place liniment

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upon an open sore, such as a burn, would be nearly as great a misapplication as to drink it. The doctor would be willing to make an analysis of the liniment if he is able to do so. I do not think the law makes it the duty of any officer except the district attorney to prosecute such offenses. I will call your attention to section 4601c, of the Wisconsin Statutes. I am unable to find any statute that seems to adequately provide for the offense mentioned by you.

Yours very truly,

F. L. GILBERT,
Attorney General.

Examination Papers.—Destruction of old ones not authorized.

January 2nd, 1908.

HONORABLE C. P. CARY,
Superintendent of Public Instruction.
Madison, Wisconsin.

DEAR SIR—Yours of the 31st ult., is received. You say that, owing to the razing of the east wing of the capitol, it becomes necessary to move the property and records of your department and that you find, among other things, bundles of examination papers of candidates for state certificates on file in the basement vault, which run back for many years, and that it would be convenient, owing to the scarcity of storage room, to have such papers destroyed.

You inquire, first, whether it would be legal to have the examination papers written by candidates for state certificates destroyed; second, whether it would be legal to destroy the papers in old appeal cases filed with the state superintendent.

In answer to your first inquiry, I will say that section 456, of the Wisconsin Statutes of 1898, provides as follows:

“The state superintendent shall record the date of each certificate and the name, age and residence of the person to whom issued; and he shall preserve on file in his office all papers relating to the examination of applicants for state certificates.”

It is my opinion that, under this provision, it would be illegal to destroy the examination papers in question.

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In answer to your second question, I will say that, under section 497, of the Wisconsin Statutes of 1898, it is made the duty of the state superintendent to file his decision within thirty days after the hearing of an appeal case. Section 167, of the Wisconsin Statutes, provides as follows:

“The state superintendent shall have an office in the capitol, where shall be deposited all papers and documents appertaining to the business of his office, and to which place communications on the subject of common schools may be addressed to him.”

Under these provisions it seems to me that it is your duty to preserve the papers in appeal cases in your office. I can find no statute authorizing their destruction and it seems clear to me that it was the intention of the law makers to have these papers preserved.

Very truly yours,

F. L. GILBERT,
Attorney General.

Fire Marshal.—Investigations conducted by may be private.

January 2nd, 1908.

JAMES M. SEXTON,
Chief Assistant Fire Marshal,
Madison, Wisconsin.

DEAR SIR—You have asked me for my interpretation of that part of section 1946*k*, of the Wisconsin Statutes, which directs the fire marshal to make investigations and gives him power in his discretion to make such investigations private.

The section referred to contains this language:

“All investigations held by or under the direction of said state fire marshal, or his subordinates, may, in his discretion, be private, and persons other than those required to be present by the provisions of this act may be excluded from the place where such investigation is held, and witnesses may be kept separate and apart from each other, and not allowed to communicate with each other until they have been examined.”

The language of this section is plain and I do not think that it conflicts with any constitutional provision relating to public-

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ity in the arraignment of persons charged with crime. The investigations authorized to be held by the state fire marshal, I think, partake of the nature of grand jury investigations and may properly be made private.

I am therefore of the opinion that, in conducting such investigations, the fire marshal may exclude all persons except such as he may call.

Your truly,

F. L. GILBERT,

Attorney General.

Bounties on Wild Animals.—Sections 1631*k* to 1631*n*, inclusive, do not apply to cities.

January 20th, 1908.

MR. VROMAN MASON,

District Attorney for Dane County,

Madison, Wisconsin.

DEAR SIR—Yours of January 17th, was duly received. You have called my attention to the provisions of section 1631*k*, of chapter 364, laws of 1907, which provides generally for a bounty for every person who shall kill any crow, pocket gopher, streaked gopher, English sparrow or rattlesnake, provided the county board of any county shall by proper resolution so direct. Sections 1631*k* to 1631*n*, inclusive, provide for the manner of payment of this bounty, requiring a certificate from the chairman of the board of supervisors of the town or the president of the board of trustees of the village wherein it is killed. It is also provided that the money shall first be paid out of the town or village treasury on the order of the town or village clerk and that the county shall thereafter repay to the respective towns and villages the amount expended by them under the provisions of said act.

You inquire whether this law applies to cities and, in case it does, how the bounty is to be paid.

You will notice that there is no provision in this law for the payment of the bounty out of the city treasury. The three sections last quoted repeatedly refer to the town and village officers in such a way that it is apparent that city officers are not in contemplation of the law. Under subdivision 17, of section 4971, of the Statutes of 1898, the word "town" may be

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construed to include all cities, wards or districts, unless such construction is repugnant to the provisions of the act specially relating to the same. It is apparent that the word "town" as used in said section 1631*l.* cannot be construed as *city*, for the reason that it refers to the chairman of the board of supervisors of the town, since there is no such officer in cities. I am of the opinion that the law does not apply to cities. It has probably been in the minds of the law makers that these animals and birds are not so numerous or so detrimental to public interests in cities as they are in the country districts.

Very truly yours,

F. L. GILBERT,
Attorney General.

Salaries of Judges of Supreme Court.—When cannot be increased.

January 30th, 1908.

HONORABLE JAMES A. FREAR,
Secretary of State.

DEAR SIR—I am in receipt of your letter of the 27th, in which you say:

"An opinion rendered by your office relating to the salary to be paid the successor of Honorable C. B. Bardeen, which decision is dated May 13, 1903, has been called to my attention. From other statements it has been suggested that a subsequent ruling, verbal or otherwise, may have occurred. Please advise me whether or not this interpretation of the statute still holds in similar cases."

Replying, you are informed that I am not aware of any ruling by this department, verbal or otherwise, changing the opinion of my predecessor, Honorable L. M. Sturdevant, in regard to the salary to be paid to the successor of the late Honorable C. V. Bardeen, justice of the supreme court.

I would say further that the opinion rendered by Mr. Sturdevant, to which you refer, is adhered to by myself.

In addition to the authorities cited by him I would add the following bearing upon the question, determined by Mr. Sturdevant:

Board of Supervisors v. Hackett, 21 Wis. 613.

State ex rel. Martin v. Kalb, 50 Wis. 178.

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Summers v. State, 5 S. D. 585.

County of Douglas v. Tinme, 32 Neb. 272.

State ex rel. Attorney General v. Smith, 35 Neb. 26.

Yours truly,

F. L. GILBERT,

Attorney General.

Bounties on Wolves.—The scalps of wolves must be destroyed before the bounty can be paid.

February 3d, 1908.

HONORABLE J. A. FREAR,

Secretary of State.

DEAR SIR—Your communication of January 25th, together with the letter of Henry L. Ward, director of the public museum of the city of Milwaukee, to you, dated January 24th, 1908, was duly received. Mr. Ward says that the museum desires to secure three or four large timber wolves from this state, with which to form a museum group of these animals. He asks whether any arrangement can be made by which bounty could be paid on the wolves collected for this museum, or whether it is absolutely necessary under the law to destroy the scalps of wolves when the bounty is paid upon them. He inquires whether there is not some method, by the filing of affidavits or otherwise, by which they could satisfy the state that such specimens had come into the possession of the museum, to be forever the property of the same, without the possibility of their again being presented for bounty, and which document could serve as a sufficient guarantee to the state that no second bounty would be asked for.

You inquire whether your department has any power to waive the statutory requirement for the destruction of the wolf scalps.

In answer to your inquiry, I will say that section 1628, of the Statutes of 1898, as amended by chapter 63, of the laws of 1907, provides as follows:

“Such clerk and register of deeds shall cause such scalp to be destroyed in their presence, and the clerk shall enter in a book the name of the claimant, date of oath and amount said county paid to such claimant, and within ten days shall

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transmit to the secretary of state such oath, together with the certificate, under his hand and official seal, that such scalp, with both ears and both upper eyelids entire were presented to him and the register of deeds, and he and said register of deeds *caused such scalp with both ears and both upper eyelids entire to be destroyed in their presence before the signing of this certificate*; that the certificate of the chairman of the town of — is on file in said clerk's office; that said county of — paid the said claimant who subscribed to the said oath the sum of — dollars for the killing of said — mentioned in said oath. Such oath and certificate shall be upon the blanks furnished by the secretary of state.

“On receipt of such oath and certificate by the secretary of state, he shall audit such claims, and the same shall be paid out of the state treasury.”

There can be no question that the provisions of this statute are mandatory, and that it is the duty of the county clerk and the register of deeds to destroy the scalps of these wolves before any bounty is paid upon them.

Much as I should like to favor this public museum, I cannot see how the wolves could be turned over to the museum and this statute complied with. It is, therefore, my opinion that your department has no power to waive the statutory requirement for the destruction of the wolves' scalps in order that the bounty may be paid on them, and that, under the law, the said scalps must be destroyed before the bounty can be paid.

Very truly yours,

F. L. GILBERT,
Attorney General.

Marriage License and Certificate.—The provision of sec. 6, ch. 301, laws of 1899, as to the final disposition of marriage licenses, is still in force, but as to marriage certificates, is repealed.

February 4th, 1908.

DR. C. A. HARPER,
Secretary State Board of Health,
Madison, Wis.

DEAR SIR—Yours of January 29th, was received. You inquire whether the provision of section 6, chapter 301, laws of

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1899, relating to the final disposition of the marriage license and marriage certificates, is still in force.

That part of section 6 to which you refer, is as follows:

“The license shall be returned by the party performing the marriage ceremony, with the marriage certificate, to the register of deeds of the county in which such license is issued, provided that, in cities of the first class, such license and marriage certificate shall be returned to the register of vital statistics in such city, and by him filed as provided by law.”

The marriage certificate in question in this statute is the one provided for under section 1022, of the Statutes of 1898, and the amendments thereto. It is made out by the party performing the marriage, and is to be returned and filed with the register of deeds of the county in which the marriage was contracted. Under section 1026, the register of deeds is directed to record in the books and proper blanks in his office, and file in his office all such marriage certificates.

You will notice that chapter 469, of the laws of 1907, expressly repeals said section 1022, and section 1026, and the laws amendatory thereof. It does not repeal chapter 301, of the laws of 1899, or any part thereof by express terms, but section 4, of said chapter 469, provides:

“All laws and parts of laws inconsistent with the provisions of this act are repealed.”

That part of section 6, chapter 301, laws of 1899, which provides that the marriage certificate shall be filed with the register of deeds is necessarily repealed by said section 4, chapter 469, for the marriage certificate which is to be filed with the register of deeds is no longer provided for, as the marriage certificates there spoken of are the ones authorized to be issued under said section 1022, which was expressly repealed.

It is true that a marriage certificate is to be issued under section 1022-47, of said chapter 469, laws of 1907, but you will notice that this certificate is issued by a different officer and that section 1022-48, of said chapter, provides that the same shall be returned, completely filled out and signed, to the local register of vital statistics of the city, incorporated village or town in which the marriage was performed, within three days after the date of the marriage.

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Under these various provisions, it is apparent that the provision in said section 6, chapter 301, providing that the marriage certificate shall be filed with the register of deeds, is repealed as necessarily inconsistent with said chapter 469. You will, however, notice that said chapter 469 does not expressly repeal chapter 301, which provides for the issuing of a license by the county clerk, etc. It is very evident that said chapter 301 is not repealed by implication, or by section 4, of said chapter 469, for it is not inconsistent with any provisions of said chapter 469. It is very evident that chapter 301, is still in force, for section 1022-47, of said chapter 469, refers to the county clerk as a person who authorizes marriages, showing that marriages are still to be licensed and authorized by the county clerk, by the issuing of licenses.

Section 6, of said chapter 301, providing that such license shall be returned by the party performing the marriage ceremony to the register of deeds, is, in my opinion, not inconsistent with any provisions of chapter 469, and is, therefore, not repealed.

Hence, I am of the opinion that the marriage license is to be returned to the register of deeds of the county in which the license is issued, provided that, in cities of the first class, such license shall be returned to the register of vital statistics in such city, and by him filed as provided by law; but I am also of the opinion that no marriage certificate need be filed with said register of deeds; in other words, that the provision as to the disposition of the license is still in force, while the provision as to the disposition of the marriage certificate has been repealed.

Yours very truly,

F. L. GILBERT,
Attorney General.

Bounties on Wolves.—Under sec. 1626 as amended by chap-102, laws of 1907, the state pays as great a reward for killing of a mature wolf as the county in which the wolf was killed.

HONORABLE JAMES A. FREAR,
Secretary of State.

February 18, 1908.

DEAR SIR—Your communication of February 15th, together with a resolution of the county board of Iron county and a let-

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ter from the county clerk, with reference to the bounty that the state should pay for the killing of a mature wolf by Leonard L. Doriot, was duly received.

You inquire whether, under the circumstances, the state should pay ten dollars or twenty dollars bounty on a mature wolf.

In answer to your inquiry I will say that section 1626, as amended by chapter 102, laws of 1907, provides as follows:

“Any person who shall kill any wolf cub between the first day of March and the first day of November next following shall be entitled to a reward of four dollars, and every person who shall kill any mature wolf shall be entitled to a reward of ten dollars, . . . to be paid by the county, wherein said wolf . . . was killed, upon compliance with the provisions of section 1627, of the Statutes of 1898. Nothing in this act shall prohibit any county from increasing said bounty or reward by a majority vote of its county board at any annual meeting, provided that no county shall pay more than six dollars reward for the killing of a wolf cub as above described. Upon compliance with the provisions of section 1628, of the Statutes of 1898, the same reward for the killing of any wolf . . . shall be paid by the state as is paid by the county under this section.”

The resolution of the county board of Iron county, adopted at the annual session of the county board on the 15th day of November, 1907, provides that the bounty for the killing of wolves shall be increased from ten dollars to the sum of twenty dollars for a mature wolf. The wolf in question having been killed in Iron county, as the proof shows. The state will pay the same reward for the killing of the wolf as is paid by the county. The county paying twenty dollars, the state will also pay twenty dollars.

I am therefore of the opinion that Mr. Leonard L. Doriot is entitled to twenty dollars bounty from the state for the killing of the mature wolf in question.

Very truly yours,

F. L. GILBERT,
Attorney General.

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Oil—Inspection.—Oil must be inspected in district where sold for consumption unless it has been previously inspected in some other district and marked, etc., as provided by section 142j.

February 25, 1908.

MR. EDWARD L. TRACY,

State Supervisor of Inspectors of Illuminating Oils,
Free Press Bldg., Milwaukee, Wis.

DEAR SIR—I have your letter of the 19th inst at hand wherein you state that you have found “where several tank cars of oil have been shipped into Wisconsin and sold to consumers without having been inspected as required by section 1421e.” You ask my opinion as to whether “prosecution could be brought to a successful issue for wilful violations of this kind.”

In answer thereto I will say that the statute you refer to is very plain and I see no reason why a prosecution should not be successfully maintained if you have sufficient proof of such violations. It is possible that the constitutionality of the act may be raised as a defense. This should not, however, deter you from proceeding to enforce the law until its validity has been decided by the courts.

You further ask for my opinion “as to whether or not oil must be inspected in the inspection districts where sold for consumption.”

In answer to this question I will say that the provisions of chapter 57a are at variance in this respect, and difficult to reconcile. Section 141c, of the statutes, as amended by chapter 466, laws of 1901, provides that “all oils shall be inspected in the inspection district where sold for consumption; provided that said supervisor may, in case said oil is sold for consumption at a point removed from the railroad, permit said oil to be inspected outside of said district if, in his judgment, it is impracticable to have such oil inspected in said district.”

Section 1421d, as amended by chapter 466, laws of 1901, contains the following provision:

“Every deputy inspector shall examine and test all oils offered for sale or used for illuminating or heating purposes by any person in the district assigned to him and not having been previously tested and examined, sealed or branded by a deputy inspector of this state.”

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Section 1421j, as amended by chapter 466, laws of 1901, contains the following provision:

“Each deputy may inspect and test illuminating or heating oil in a tank or railroad tank car so called, when standing upon a railroad track, and such oil shall not be transferred into warehouses or storage tanks or otherwise unloaded until so inspected; provided, if any such oils are not inspected within twenty-four hours after arriving at their destination they may be unloaded and the deputy inspector shall make his inspection after they are so unloaded, *and when such oil has been inspected no other inspection shall be necessary*, but the deputy shall, when such oil is put in stationary tanks, barrels, mark, stamp, seal or brand then without charge.”

The legislative intent, as gathered from the reading of the chapter containing the foregoing conflicting provisions in reference to the inspection of oils, would seem to be that such oil must be inspected in the inspection district where sold for consumption, unless it has been previously inspected in some other district, and marked, stamped, sealed or branded as provided by section 1421j.

Very truly yours,

F. L. GILBERT,
Attorney General.

Highways.—Construction of ch. 552, laws 1907. Distribution of funds raised by highway tax.

MR. MERLIN HULL,
District Attorney,

March 28, 1908.

Black River Falls, Wis.

DEAR SIR—I am in receipt of yours of the 27th inst., in which you make some inquiry as to the expenditure of the funds raised for improving county highways under the provision of chap. 552, laws of 1907. You first say,

“If a town meeting refuses to vote additional money for improvements on county highways will it be possible for the town to get any portion of the general tax levied on the whole county set aside for improvement on the county high-

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ways in that town, or is it necessary that a town shall raise, in addition to its portion of the county tax, a sum equal to that which is apportioned by the county board for the county highways in that town.”

In reply I submit the following:

Said chap. 552, is an act designated for the purpose of the improvement of the roads and bridges on a general plan in several counties. Sec. 1130*p* thereof provides for the making and filing of a map of the principal highways in the county which it is the intention of the board to have improved.

Sec. 1311*q* defines the powers of the county board in respect to such work which may include constructing, grading, graveling, macadamizing, rebuilding or repairing any public road or bridge or culvert in the county lying outside the corporate limits of any village or city. It requires the county board to cause plans, specifications, surveys, profiles and estimates to be made and contains further provisions for the construction of such work. So far the act is complete in itself and authorizes the expenditure of the money raised by general tax upon property in the county without reference to the towns in which the work should be done. Where the work shall be done appears to be entirely in the discretion of the county board.

Sec. 1311*r* provides that *if* any town raise a tax for such fund by not less than one-fourth of one mill on all its taxable property and petition the county board for aid in improving any road or bridge shown on the map described in sec. 1311*p* in such town, they, that is the county, shall expend the amount of such town tax together with an equal sum of the county road and bridge fund, upon such road or bridge in such town, as they may designate. It also provides that should more than one town petition for aid in any year the county board shall determine how many of those thus first applying shall receive aid. Subd. 2 of that section provides that the commissioner shall keep a record of all work done by him or under his direction, etc. It therefore appears to me that the money raised for the county road and bridge fund by general taxation of the property in the county under the provisions of this act may be expended upon any roads or bridges in the county which the county board shall direct it expended upon but that if a town shall raise the tax prescribed in sec. 1311*r* the county board should expend an equal amount in such town and if several towns raise such an

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amount by taxation the county boards shall determine how many of these first applying shall receive aid so that the expenditure of such moneys in the towns is still left in the discretion of the county board to expend, as they may determine what towns, or at least, how many of the towns first applying for county aid shall receive such aid. The aid in this instance being the expenditure of the same additional sum of money in such town.

I gather from the provisions of 1311r that it is all to be expended by the county commissioner of highways under the direction of the county board but I do not understand that a town is obliged to raise the tax mentioned in sec. 1311r in order to enable the board to improve roads and bridges in such town. If any of the fund remains after expending it as required by law in towns which vote aid, it may, in my opinion, be properly expended in improvements in other towns.

I think that what I have said answers your first question.

You ask this further question,

“If it would be within the province of the county highway commissioner to expend the county highway fund in improving the small bridges and culverts in any town, to the exclusion of other county highway improvements?”

Replying to this I will say that I think the first subdivision of 1311q places it within the discretion of the county board to authorize the commissioner of highways to expend this fund as the board shall determine in doing such work as it is hereby empowered to do which includes constructing, rebuilding and repairing any public road, *bridge* or *culvert* in the county.

I will add that I do not think the resolution you mention made by your county board in respect to the apportionment or expenditure of the county road fund among several towns in exact proportion to the amount they paid in conforms strictly to the provisions of subd. 1, of sec. 1311r, that is, I think, that under that subdivision towns in the county which did not vote to raise the tax therein provided for are nevertheless entitled to have a portion of the funds raised expended in said town if any part thereof remained after complying with the other portions of the section by making the improvements in several towns to an amount equal to that raised by such towns for that purpose. Still, as the expenditure of the remaining funds rests in the discretion of the county board they would probably be entitled to

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expend it wherever in their discretion the work was most needed. The resolution is equitable and the division and expenditure of the road fund in the manner provided for in such resolution might not be disturbed by our courts, but note what is said in *Webster v. Douglas county*, 102 Wis., on page 190, in respect to parceling out money raised for highway improvements among the different towns, in a similar manner which the court held to be irregular and illegal. I might add further that if such a policy were pursued it might not, in certain cases, secure the most needed improvements of important highways in the county.

Yours truly,

F. L. GILBERT,
Attorney General.

State Board of Agriculture.—Has no power to sell real estate or any interest therein nor to create an easement on lands belonging to the state. Such board has control of the fair grounds, may make improvements thereon, and may make a contract for laying a sewer therein with the city of West Allis.

March 4, 1908.

HONORABLE JOHN M. TRUE,

Secretary of Wisconsin State Board of Agriculture.
Madison, Wisconsin.

DEAR SIR—I am in receipt of your letter of the 3d, in which you inquire whether, under the provisions of chapter 60, of the Statutes of 1898, the state board of agriculture has authority to allow the city of West Allis to construct a sewer across the state fair grounds, such grounds to receive no benefit from such sewer, or whether, if said board be allowed to connect with such sewer and thereby drain a part of said grounds, it will in any way affect the question of allowing such privilege to said city.

In reply I submit the following:

Section 1458a, of the Wisconsin Statutes, as amended by chapter 48, of the laws of 1899, and chapter 82, of the laws of 1901, provides in part as follows:

“They [said board] shall have sole control of the affairs of the department of agriculture and of all state fairs and state fair grounds and may make such by-laws, rules and

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regulations in relation to the management of the business of such department and said fairs and the offering of premiums thereat as they shall from time to time determine.”

I have been unable to find the deed by which the present state fair grounds came into possession of the state, but find upon examination of the records in the case of the State of Wisconsin v. the Wisconsin State Agricultural Society et al., brought in the circuit court of Milwaukee county, that said lands were foreclosed upon by the state as mortgagee, and that judgment of foreclosure and sale was rendered June 30th, 1897, and that said lands were sold to the state as the highest bidder, and that the sale was confirmed December 31st, 1898, and presumably a sheriff's deed was issued to the state conveying the title to the state in fee; but, by the statute above cited, the charge and control of said lands is placed in the state board of agriculture, which, by virtue of that section and other statutes, is authorized to improve the grounds suitably for the purpose of holding fairs thereon, and to that end is vested with authority to make any improvements upon the property necessary for that purpose, and, in my opinion, if it became necessary for the board to place a sewer upon said land for sewerage or drainage purposes, and if there were a suitable outlet therefor, it might construct such sewer as well as other improvements.

The board, while it thus has complete control of said property and is authorized to make improvements thereon, is not authorized to sell or dispose of the whole or any part thereof; nor is any other board or state officer authorized so to do; hence it would be impossible for the board to convey to the city of West Allis or to any other corporation or person any part of the lands belonging to the state, or any rights therein, and so under its control; nor can it convey to another any easement therein or rights thereon without authority from the state legislature; and the conveyance to another of any portion of said land, either on or below the surface, for the construction of a sewer, would be the conveyance of an easement in the land, which the board has not authority to do.

But, if it be desired on the part of the board to have a sewer constructed upon or across said property, for the purpose of drainage or sewerage, that might lawfully be done, and the board might lawfully make a contract for such improvement.

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Therefore I reach the conclusion that, if the board be desirous of having a sewer constructed upon said premises for such purposes and if the city of West Allis be willing to construct such a sewer and give to the board such rights of using the same as it may desire, and if said city will lay a sewer across said property at such place and in such manner as the board may direct and grant to the board the use thereof, the board may contract with the city of West Allis to construct the same, as it might do with any other corporation or person; and the fact that the said sewer will also be used by the city of West Allis for drainage and sewerage purposes will be no obstacle to the construction thereof. Such use of said sewer may properly be deemed the consideration for the construction thereof. I think that such an agreement, being for the mutual advantage of both parties, would be binding upon them and would be sustained by our courts, and might be reached under a contract for that purpose, between the board and said city, without the granting of an easement to the city.

Yours truly,

F. L. GILBERT,
Attorney General.

Town Board.—Power to purchase a town hall not conferred by vote to raise money to build same.

April 7, 1908.

F. L. McNAMARA,
District Attorney, Sawyer County,
Hayward, Wisconsin.

DEAR SIR—You inquire whether an opinion was given by this department to a man named McCann, who lives in Spring Brook, Wisconsin, to the effect that, where a town meeting had voted to build a town hall, such town, or, rather, the town board, could thereafter purchase a town hall without violating the law.

You state that you would like a copy of said opinion if such opinion has been rendered and, if not, that you would like the opinion of this department regarding the question, as you are called upon to pass upon the question in a possible criminal action,

Official Opinions—Miscellaneous.

In answer to your inquiry, I will say that I have examined the records during my term of office and have not been able to find an opinion written to a man by the name of McCann on the question submitted by you.

Under section 776, of the Wisconsin Statutes of 1898, and especially under subdivision 10, of said section, it is provided as follows:

“The qualified electors of each town shall have power at any annual town meeting: . . .

“To vote by ballot upon the question of raising money to purchase or build a town hall or other building for the use of the town, or of so raising money for the purpose of uniting the same with the money of any other legal corporation or society doing business or located in such town, for the purpose of building or purchasing such hall or other building,” etc.

Section 779, provides as follows:

“Whenever any town shall have legally voted in favor of raising money for the purpose of purchasing or building a town hall or other buildings for the use of such town, the town board shall have power to make all necessary contracts for the purchase or building of the same and shall have the care, control and management of the same when purchased or built;” etc.

Under the above provision, if the electors have voted to raise money for the purpose of purchasing a town hall, the town board will have power to purchase a town hall and if the electors have voted to build a town hall the town board will have power to build a town hall. This statute could not be so construed as to authorize the town board to purchase a town hall when the electors voted to raise money for the purpose of building a town hall.

I have not been able to find any provisions of the statute that would, in my opinion, authorize a town board to purchase a town hall when the electors had voted to raise money for the purpose of building such. I am therefore of the opinion that the town board would have no such power.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinion:—Miscellaneous.

County Board.—Has power to adjourn its annual meeting in November to a day in June.

2. The word year in sec. 695 construed to mean calendar year.

EDWARD VOIGT,

April 9, 1908.

District Attorney,

Sheboygan, Wisconsin.

DEAR SIR—YOURS of April 8th, is received. You submit for my opinion two questions that have arisen during the course of proceedings of your county board:

“1. Our board met in November, 1907, and remained in session twenty days and then adjourned to a fixed day in the month of June, 1908.

You inquire whether the county board had power to thus adjourn its annual meeting.

2. The board met in November as aforesaid and each member drew twenty days' pay, as provided by section 695, R. S. In the year 1908 our county clerk resigned and the board held a special meeting by request in March, under R. S. 664, and elected a successor. The question then arose as to whether the members of the board were entitled to a day's attendance and mileage. You will notice that section 695 provides that 'where the population exceeds fifteen thousand the county board may sit and receive pay for not exceeding twenty days in each year,' and in a prior part of the section it speaks of 'attendance on the county board in any one year.'"

You inquire whether "year" as used in said section means calendar year, or whether it means the time from April to April, the term of office of the supervisors.

In answer to your first inquiry I will say that I am aware of no provision in the statute specially authorizing the county board to adjourn the annual meeting.

In the absence of any express provision to the contrary, when a county board is once lawfully convened, either in regular or special session, it may adjourn or take a recess to a subsequent day or from day to day until the business before it is finished. Of course, a limitation necessarily implied by this right of adjourning over is that a session cannot be extended beyond the commencement of the next session fixed by law.

11 Cyc., p. 394, and cases cited.

See also, 13 Century Digest, title *Counties*, Par. 59.

Official Opinion—Miscellaneous.

In the case of *Hull v. Winnebago Co.*, 54 Wis. 291, the court held that a resolution of the county board fixing the amount of the annual salary of the county treasurer, passed at an adjourned session of its annual meeting, though held so late as March of the subsequent year, was valid. The provision of the statute gave the county board of supervisors power, "at the annual meeting in November," to determine the amount of the annual salary that should be received by the county treasurer, who was to be elected in the county "during the ensuing year."

There is no doubt in my mind that under these authorities the adjournment of your county board is authorized by law.

In answer to your second question I will call your attention to subdivision 10, of section 4971, Statutes 1898:

"In the construction of the statutes of this state the following rules shall be observed, unless such construction would be inconsistent with the manifest intent of the legislature; that is to say: . . .

"10. The word 'month' shall be construed to mean a calendar month unless otherwise expressed, and the word 'year' a calendar year, unless otherwise expressed," etc.

A law making it unlawful for any board of county commissioners or county clerk to issue county warrants or orders in any one year to a greater amount than the amount of the county tax levied in the same year to defray county expenses, means a calendar year, and not a fiscal year.

Finney County v. Dodsworth, 9 Kas. App. 752.

A law limiting the service of a juror to "four weeks in a year" means a calendar year, and although a juror may have served four weeks during a term of court which began December, yet he would not be disqualified from another week of service in the succeeding year, although at the same term, which continued into the year.

Atlanta & Sea Air Line Ry. v. Ray, 70 Ga. 674.

I find nothing in said section 695, of any of the statutes, pertaining to the power of the county board that would indicate or make it manifest that the intent of the legislature was to give the word *year* a different meaning than the ones here given. It is therefore my opinion that the word as used in section 695 means *calendar year*.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinion.—Miscellaneous.

County Boards.—Not bound to strictly adhere to their own rules in passing resolution changing town boundaries.

April 11, 1908.

MR. JOSEPH N. TREWEEK,
District Attorney.

Mineral Point, Wisconsin.

DEAR SIR—Under date of the 30th ult., I rendered you an official opinion in compliance with your request of the 28th ult., based upon your following statement of facts.

“I would like your opinion in regard to the change of the boundary line of the town of Pulaski and Clyde in Iowa county. Petition was introduced at the annual session of the county board to have the boundary line changed which petition was not acted upon at the annual session but was allowed to lay over and was taken up at what is called the adjourned session in February, 1908.”

You called my attention to a rule of said board known as Rule 12, which reads as follows:

“Rule 12. No petition, resolution or motion having for its object the division or alteration of the boundaries of any town, city or village, shall be entered upon or considered at the same session of the board at which it is introduced, but the same shall lie over for consideration at the next regular or special session of the board.”

Upon your statement of facts as above and the above rule to which you called my attention, I advised you that, in my opinion, said action should not have been taken as being in violation of the rules of the board.

Since so writing you I have had additional facts laid before me and my attention has also been called to Rule 17 of said board. One of the above facts above referred to is that the board *unanimously* granted said petition at the adjourned meeting and I understand that the members present at that time constituted more than two-thirds of all the members entitled to seats in the county board.

Rule 17 is as follows:

“Rule 17. Rules Nos. 10 and 12 may be rescinded, altered or suspended by a two-thirds vote of all the members entitled to seats in the county board.

Official Opinions—Miscellaneous.

Under these circumstances there certainly was an implied suspension of said rule 12 by the vote of the board and, in my opinion, the court would hold that in thus acting upon the matter by such a unanimous vote, rule 12 was in fact suspended.

Roberts' Rules of Order, under the subject *Suspension of Rules* contains the following:

"It is necessary for every assembly, if discussion is allowed, to have rules to prevent its time being wasted and to enable it to accomplish the objects for which the assembly was organized; and yet at times their best interests are subserved by suspending their rules temporarily. In order to do this some one makes a motion 'to suspend the rules that interfere with.' etc., stating the object of the suspension. If this motion is carried by a two-thirds vote, then the particular thing for which the rules were suspended can be done. By general consent, that is, if no one objects, the rules relating to the transaction of business can at any time be ignored *without the formality of a motion.*

I think the validity of the action of the board would be upheld on the above proposition and would have so advised you in my former opinion had the facts been fully before me.

In addition to the above I desire to call your attention to the fact that the sections 670-672, Statutes of 1898, empowering county boards to alter the boundaries of towns, do not fix any time at which such action shall be taken. And it may well be argued that the rules adopted by the county board were for their own guidance and not for the notice of the public generally.

"County commissioners have power to alter or change old public roads, and such action may be had at an extra meeting without notice to the public generally."

State ex rel Franklin, 60 S. C. 78.

"The statute as to change of location of county sites prescribes no time for holding a meeting for action under it. It has long been the custom of such boards of commissioners in this state to have a stated day in each month for regular monthly meeting, and also hold special meetings at other times when the public interest seems to demand. The practice is both wholesome, and often necessary to the common good. Time was not of the essence of the transaction. To hold as illegal a special meeting called by the commissioners,

Official Opinion.—Miscellaneous.

and of which no fraud or improper motive is imputed, would, we think, be not only improper, but also productive of great evil."

Douglas v. Commissioners Baker County, 23 Fla. 432.

"The clause in the act providing that boards 'shall have authority at their last session before the general election in each year to change the boundaries of the supervisors' districts in their respective counties,' is merely directory, and does not prohibit such change at any other session."

Tuohy v. Chase, 30 Calif. 524.

It was also held in the case of the Supervisors of La Pointe v. O'Malley, et al., 47 Wis. 332, that "*It seems* that when any subject of legislation is entrusted to county boards by general words in a statute, they acquire a right to pass any ordinances necessary or convenient for the purpose of disposing of the whole subject so committed to them, and for that purpose have all the powers of the state legislature over that subject, unless the statute restricts the power or directs its exercise in a certain way.

In the case of McDonald, et al. v. State, 80 Wis. 407, it was held with reference to an act of the legislature, that when it appeared that an act was passed in accordance with constitutional requirements, the court would make no inquiry as to whether or not the two houses had complied strictly with their own rules. In the procedure the court said:

"The presumption is conclusive that they have done so. We think no court has ever declared an act of the legislature void for non-compliance with the rules of procedure made by itself, or the respective branches thereof, and which it or they may change or suspend at will."

You will, therefore, please consider this opinion based upon the new and additional facts as a reversal of my former one on this subject. If the rendition of the former opinion has resulted in any inconvenience or confusion, I regret that I did not have a full statement of facts before me at the time your question was passed upon.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinion—Miscellaneous.

Nursery Stock.—Home grown stock need not be tagged.

May 6, 1908.

J. G. MOORE,

Nursery Inspector, College of Agriculture,

Madison, Wis.

DEAR SIR—In your letter of April 21st, you have asked me four questions, the first of which is:

“If nursery stock is shipped into this state, the car or package in which it comes bearing the inspection certificate of the inspector of the state from which it is sent, and is then retailed by local dealers, must this stock bear inspection tags furnished by the Wisconsin inspector?”

In answer to this question, I will say that I am unable to find any statute requiring nursery stock offered for sale in this state to bear inspection tags. Section 1494-3, provides that nursery stock shipped into this state shall bear an inspection certificate fixed upon the outside of the package, box or car containing the same, and provides that, if any such nursery stock is shipped into this state without this certificate, the railway or other transportation company shall notify the state inspection officers. The section also provides a penalty for any person offering for sale any imported nursery stock not properly inspected.

Section 1494-4, provides for the tracing of diseased nursery stock that may have been sold within the state, but no mention is made in this section of tags.

Section 1494-5, provides for the inspection of nursery stock in this state and the issuance of a certificate by the inspector.

Section 1494-6, provides that any nurseryman holding a valid certificate of inspection may apply for official labels or tags. The section provides a penalty for imitating or counterfeiting such tags, but the use of such tags is nowhere commanded, nor is any penalty provided for failure to use them.

Your second question is: “If such stock must bear such inspection tags furnished by the Wisconsin inspector, may we furnish them upon the strength of the previous inspection, or must we inspect the stock prior to furnishing such tags?”

This question is already partly answered. According to the sections above mentioned, nursery stock does not need to bear inspection tags. Official tags may only be issued after inspection by the nursery inspector. The language of section 1494-6, is as follows:

Official Opinion—Miscellaneous.

“Any nurseryman holding a valid certificate, issued as prescribed in section 1494-5, of this act, may apply to the director for official tags,” etc.

Section 1494-5, provides for inspection by the Wisconsin inspector.

Your third question is:

“If nursery stock is shipped in under the conditions stated in question 1, and the local dealers are furnished inspection tags by the firm sending them stock, may they use these tags as a substitute for those of the Wisconsin inspector, or must they use tags furnished by the said inspector?”

As above stated, tags may or may not be used, at the option of the dealer. He would be violating no law of this state if he used tags furnished by the wholesaler and issued by some officer other than the Wisconsin inspector.

Your fourth question is:

“A local nurseryman claims that his stock is free from injurious insects or fungus diseases. Under the law would it be necessary for him to have inspection?”

Section 1494-1, provides that the director of the Agricultural Experiment Station of the University of Wisconsin, may inspect any nursery stock in this state which he has reason to suspect is infected with San Jose scale or other fungus disease, and provides a penalty for any person attempting to hinder such inspection.

Section 1494-5, provides that nurserymen may apply to the proper officers of the experiment station for inspection, and also provides for the issuance of a certificate.

The law nowhere prohibits the sale of uninspected nursery stock which has been grown in this state. The nursery inspector may inspect the stock if he suspects that it is diseased, and the nurseryman may apply for inspection and receive his certificate and tags if they so desire.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinion—Miscellaneous.

Bridges.—The term *bridge* does not include tunnels or excavations through or under obstructions to the highway.

RALPH E. SMITH,

District Attorney,

Merrill, Wisconsin.

May 12, 1908.

DEAR SIR—Your letter of the 11th inst., has been received. You state that,

“Some years ago the Soo railroad company built its road through one of the towns of Lincoln county. The town board has since laid out a road which must cross the Soo track. At the point of crossing, the Soo road is graded, and the town will find it necessary to pass underneath the track, and the question has arisen whether or not the tunnel or excavation which must necessarily be made, will come within the definition of a bridge, and within the provision of law relating to county aid to towns for building bridges.”

In interpreting the statutes relating to county aid for the construction of bridges, the usual and ordinary meaning of the word “bridge” must be taken.

“The term ‘bridge’ is a comprehensive one, and embraces every structure in the nature of a bridge over any obstruction to the highway, whether a river, ditch or other passage for water.”

Rusch v. City of Davenport, 6 Iowa, 455.

“The word ‘bridge’ conveys the idea of a passageway by which travelers and others are able to pass safely over streams or other obstructions.”

Home Building Co. v. City of Roanoke, 91 Va. 52.

“In the technical meaning of the common law a bridge was a structure for passage over a river.”

Parrott v. Lawrence, 18 Fed. Cas. 123.

I have examined a large number of judicial definitions of the term “bridge,” and they are all to the effect that a bridge is a structure over a river, brook, or ravine. I have been unable to find any legal definition of the term that would include a tunnel through or under an obstruction to the traveled highway.

Section 1318, Wis. Stats., which precedes the section authorizing county aid in building bridges, contains the following language:

Official Opinion.—Miscellaneous.

“The supervisors of any town are authorized to levy a tax on all taxable property of the town, to be placed on the tax roll and collected as other taxes, for the purpose of rebuilding, repairing and maintaining suitable and permanent bridges and causeways across any river, stream, creek, swamp or marsh in such town whenever they shall deem it necessary for the public convenience.”

The following section, 1319, provides that, whenever any town board shall file its petition for aid in the construction of any bridge, the county board shall, when certain conditions have been complied with, grant such aid. In interpreting this section it is reasonable to give the meaning to the word “bridge” that is conveyed by the preceding section: that is, that the word means a structure across a river, stream, creek, swamp or marsh.

In state ex rel. Town of Spring Lake v. Board of Supervisors of Pierce County, 71 Wis. 321, our supreme court held that the term “bridge” as used in section 1319, is not limited to structures across rivers and creeks, but may be applied to a structure across a dry ravine. There is nothing in this decision, however, to lead me to think that the court would extend the meaning of the term “bridge” to tunnels or excavations through a railroad bed or other obstruction in the highway.

Yours very truly,

F. L. GILBERT,
Attorney General.

County Board.—Election of Superintendent of Poor under chapter 56, laws of 1901, does not elect superintendent of poor farm.

May 18, 1908.

CHARLES A. KADING,
District Attorney for Dodge County,
Watertown, Wisconsin.

DEAR SIR—In your communication of May 14th, you state that at the fall session of your county board for the year 1905, the following resolution was passed by that body, to-wit:

“Resolved by this board that at the election of county officials by this board on Thursday evening of this week, said board do

Official Opinions—Miscellaneous.

“Proceed to elect an agent of the county board to take charge of the county poor who shall be designated the superintendent of the poor of Dodge county, as provided by section 1518, of the Statutes of Wisconsin, and that the county board do recommend to the trustees of the county asylum that they do appoint the superintendent of poor elected by this board as the superintendent of the county asylum for the ensuing year.”

You state that a superintendent of the poor was accordingly elected; that the county board again, in the fall of 1906, elected a superintendent of poor because of said resolution; that, in the fall of 1907, in attempting to again elect a superintendent of the poor, they worded their motion or resolution in accordance with chapter 56, laws of 1901, and in reality thereby only elected a Superintendent of Poor solely to have charge of such poor persons as need relief outside the poorhouse.

You inquire whether, in my opinion, the county board accomplished what they attempted to accomplish by the passage of said resolution, to-wit, the appointment of an agent to have charge of the poorhouse, in place of the superintendents of the insane asylum, who are ex officio superintendents of the poor unless the board shall, at an annual meeting, order otherwise.

You also inquire whether said resolution, in my opinion, would be in effect for the year 1905 only, or whether it would continue to be in effect for the succeeding years.

In answer to your first inquiry, I will say that it is difficult to state definitely what your county board accomplished, so long as you do not give me the exact wording of the resolution passed in the fall of 1907. If they have worded their motion in accordance with chapter 56, laws of 1901, appointing a superintendent of the poor solely to have charge of such poor persons as need relief outside the poorhouse, it would be evident that they have not elected a superintendent of the poor to take charge of the poor in the poorhouse.

In reply to your second question, I would say that I believe the resolution would be in effect for the year 1905 only, for it specifically provides what shall be done at the board meeting “on Thursday evening of this week,” and, in the last lines of said resolution, they recommend to the trustees of the county asylum the election of the superintendent of the poor as the

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superintendent of the county asylum "for the ensuing year." These provisions only apply to the year 1905. I cannot see how they can apply to any other year.

Very truly yours,

F. L. GILBERT,
Attorney General.

Oils.—Nature of proceeding to enforce violation of section 1421e, as amended. Persons liable. Rights of inspectors.

May 22, 1908.

MR. EDWARD L. TRACY,

State Supervisor of Inspectors of Illuminating Oils,
916 Pabst Building, Milwaukee, Wisconsin.

DEAR SIR—Your favor of the 13th inst. was duly received. Your inquiries relate to chapter 57a, of the Wisconsin Statutes.

Your first question pertains to the nature of the proceeding to be instituted for violations of section 1421e, of said chapter, as amended by section 3, ch. 466, laws of 1901. Upon examination it will be found that four separate offenses are made punishable by this section. The first offense, and the one with which you are particularly concerned at this time, is created by the following portion thereof:

"Any person who shall, personally or by clerk or agent, sell or offer for sale or for use, or who shall, in any manner dispose of or attempt to dispose of any oil for illuminating or heating purposes which shall not have been examined or tested under the provisions of this chapter, or which, having been so tested, shall have been marked as rejected, or who shall knowingly use or offer for use for illuminating purposes any oil which shall not have been properly examined or tested and stamped, sealed or marked as herein provided, shall be liable to a fine of not less than five dollars nor more than five hundred dollars, and any person so offending against the provisions of this chapter shall be responsible in damages to the party injured, in the event of injury arising or growing out of the use of any oil so offered or provided for sale or use."

It should be noted that the offense made punishable by the foregoing portion of the statute is punishable only by fine,

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whereas, the offenses made punishable by the succeeding provisions of the same section are punishable by fine and imprisonment or by fine or imprisonment in the discretion of the court. It is only in the event of a failure to pay the fine and costs of the proceeding that the defendant may be imprisoned for a violation of the above portion of the section, under section 4633, R. S.

Section 3294, reads as follows:

“In all cases, not otherwise specially provided for by law, where a forfeiture shall be incurred by any person and the act or omission for which the same is imposed shall not also be a misdemeanor, such forfeiture may be sued for and recovered in a civil action. When such act or omission is punishable by fine and imprisonment or by fine or imprisonment or is specially declared by law to be a misdemeanor it shall be deemed a misdemeanor within the meaning of this chapter. The word forfeiture, as used in this chapter, shall include any penalty, in money or goods, other than a fine.”

In the case of *State v. Grove et al.*, 77 Wis. 448, the supreme court of this state had under consideration the question here presented. That case was a civil action commenced by the state to recover for a violation of section 3, ch. 248, laws of 1899. In speaking of the nature of the offense created by the last mentioned section the court says on page 451:

“The act for which the penalty is prescribed . . . is not especially declared by law to be a misdemeanor for the first offense, and is not punishable by fine or imprisonment, or by fine and imprisonment, and is not taken out of the section above quoted (referring to section 3294), unless we are compelled to hold that the penalty prescribed is a ‘fine’ within the meaning of the last clause of the section.”

In speaking of the power of the court to imprison on account of a failure to pay the fine imposed, the following language is used on page 452:

“In order to make the statute consistent with itself and render it certain and intelligible, the word ‘fine’ as used in the last clause must be construed to cover only cases where the statute imposes a fine in express words as a punishment for the offense, connected with the independent power to imprison as prescribed in the preceding part of the section,

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and not merely the power to imprison on failure of the offender to pay the fine. *State v. Smith*, 52 Wis. 134; *Oshkosh v. Schwartz*, 55 Wis. 483; *State v. Leaver*, 62 Wis. 387; *Platteville v. Bell*, 43 Wis. 488; *Chafin v. Waukesha Co.*, 62 Wis. 463, 467; *Boscobel v. Bugbe*, 41 Wis. 59.”

The opinion closes with the following paragraph:

“In the case of *Chafin v. Waukesha Co.*, we held that when the court was simply authorized by the statute or ordinance to impose a fine, and in default of payment thereof to commit the offender to jail for not more than forty days nor less than three days, an action to recover such fine was a civil action. It is clear, therefore, that in order to prevent the bringing of a civil action to collect a penalty, forfeiture or fine, the act or omission which is punished by such forfeiture, penalty or fine, must also be punishable in the discretion of the court by imprisonment without the imposition of the forfeiture, penalty or fine, or by such forfeiture, penalty, or fine and such imprisonment in such discretion, or such offense must be specially declared by law to be a misdemeanor, either by the act creating the offense or by some other statute of the state. There may possibly be an exception to this rule, should there be a statute which prescribed that the offense be punished by a fine *eo nomine* without further direction. See sec. 4633, R. S. 1878.”

In an opinion rendered to Hon. J. Q. Emery, Dairy and Food Commissioner, dated Jan. 18, 1905, my predecessor, Hon. L. M. Sturdevant, in passing upon the nature of the action to be brought for the enforcement of an analogous provision of the pure food law, making violations of that law punishable “by a fine of not less than twenty-five dollars nor more than one hundred dollars” reached the conclusion that the proper procedure was by a civil action. (Biennial Report and Opinions, 1906, page 219.)

The question is an exceedingly close one and as it has already been passed upon by this Department I shall adhere to the conclusion reached by Mr. Sturdevant in respect to the nature of the remedy under the provisions of the statute in question hereinbefore quoted.

In view of the fact that you are anxious to have the law construed by the courts, I might suggest that in the event of an

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adverse determination by the trial court the state would have a right to appeal if the proceeding be of a civil nature, whereas if of a criminal nature it would not. Furthermore, the state would have some advantage in respect to the weight of proof required.

For violations of those portions of the statute which are punishable by fine and imprisonment, or, by fine or imprisonment, you should proceed by criminal complaint.

The second question submitted by you, as to the persons to be proceeded against, does not in my mind present any difficulty as the statute is aimed directly at the persons handling the oil in this state even though they are agents of the Standard Oil Co. If Johnson sold the oil personally or if he sold it through his agent or clerk, he is liable and it is not necessary to reach back and punish the Standard Oil Co. on the theory that Johnson was merely the agent of said company.

The third question relates to the right of your deputies to look over the books of railroad and oil companies for the purpose of making an investigation.

Section 1421h as amended by section 5, ch. 466, laws of 1901, reads as follows:

“It shall be lawful for the supervisor, or any deputy inspector to enter into or upon the premises of any *manufacturer, refiner, or vendor* of said illuminating oils, and if he shall find or discover upon said premises any oil which shall not have been examined or tested and properly marked, stamped, sealed or branded shall at once proceed to test and thereafter properly mark, stamp, seal or brand the same.”

The right to enter upon premises is limited to an entry upon those of the manufacturer, refiner or vendor for the purposes specified. I know of no provision which would authorize either you or your deputies to examine the books of any railroad or oil company without consent.

My advice to you is that after furnishing him with all of the facts you leave the particular matter under consideration to the judgment and discretion of Mr. Werner.

Very truly yours,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

Oil Inspectors.—Certificate of inspection and placard.

June 5, 1908.

MR. EDWARD L. TRACY,

State Supervisor of Inspectors of Illuminating Oils,
916 Pabst Bldg., Milwaukee, Wisconsin.

DEAR SIR—Under date of the 5th inst., you have submitted for my opinion thereon two questions.

First: The person to whom the certificate of inspection, provided for by sec. 1421*g*, R. S. Wis., should be delivered, and

Second: The person whose duty it is, as between wholesale and retail dealers, to provide the placard required by sec. 1421*e*, as amended by sec. 3, of chap. 466, of the laws of 1901.

In reply to your first question I will say that, in my opinion, you and your deputies may properly deliver the certificate to the person who requests the inspection to be made and who pays the fee therefor. Should this person be acting as agent merely, the delivery to him of the certificate would be a delivery to his principal. Should the principal request you to transmit the certificate to him, as you have been requested by the Standard Oil Company, I believe that you and your deputies may properly do so but that you are under no legal obligation so to do.

In answer to your second question I will say that the obvious purpose of the law is to have "a sign or placard announcing and plainly proclaiming to all intended purchasers the tests . . . provided for" exhibited "in a conspicuous place where such oil is sold," the law being aimed at "any person . . . who shall offer for sale, or sell, any such oil," which designation would, of course, include both wholesale and retail dealers.

It is therefore the duty of all persons embraced within the act to provide and exhibit such a sign or placard and it would be no defense to a retailer charged with a violation of this law that the wholesaler had failed to provide him with the placard.

Very truly yours,

F. L. GILBERT,
Attorney General,

Official Opinions—Miscellaneous.

Rural Schools.—State aid for schools of first class.

June 8th, 1908.

HONORABLE C. P. CARY,

State Superintendent of Public Instruction,
Madison, Wisconsin.

DEAR SIR—In your communication of the 5th inst., you have asked for my interpretation of the following portion of section 560j, chapter 600, laws of 1907:

“If a defect in the building or ventilation system or a deficiency in apparatus is in process of repair, the county superintendent may consider it, for the purposes of this application, as having been completed; subsequent neglect, however, to complete such repairs or to make such purchases as the board have previously certified to be in process of making, shall be ground on which the county or state superintendent may revoke the approval of the application.”

To correctly interpret this section, we must consider other sections to which it relates. Section 560g defines rural schools of the first class as follows:

“Every school district not composed wholly or in part of an incorporated village or city, nor containing a state graded school, which shall have maintained a school for eight months the previous year, provided a suitable school building and out-buildings, needful apparatus, supplementary readers, and installed an adequate system of ventilation, and done efficient work, shall, for the purposes of this act, be deemed to have maintained a rural school of the first class.”

Section 560i provides that the state superintendent shall determine what is proper equipment and ventilation for rural schools and what apparatus is needful.

Section 560l provides that, when the provisions of this law have been complied with by any rural school district, the State Superintendent shall apportion the sum of fifty dollars as special state aid.

I am of the opinion that, before a school district is entitled to this special state aid, it shall have maintained a school for eight months and have provided the apparatus, ventilating system and other things specified by the State Superintendent. I believe that the words “the previous year” in section 560g relate

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to the providing of needful apparatus, supplementary readers and system of ventilation, as well as to the maintaining of a school for eight months. Therefore, in order to obtain state aid, these things should have been provided for or be in process of construction at the close of the school year. Unless these things have been done, the district has not maintained a rural school of the first class. I think that the words "a defect in the building or ventilating system or a deficiency in apparatus in process or repair" should be given their ordinary and usual meaning. "Process of repair" does not mean a mental process. A promise by the school district board to install a ventilating system or to purchase needful apparatus for the school would not comply with the terms of this law. Purchases are not in process of making unless some act has been done toward the purchase. A mere intention to purchase apparatus at such time as the funds in the district treasury will permit is not sufficient.

To be more specific, I should say that, if a ventilating system had been installed, but, for some reason, failed to perform its functions properly and alterations were therefore necessary; if such alterations were being made or even if a contract for such alterations had been made, then, notwithstanding this, the school might be considered a rural school of the first class and the special state aid apportioned. So, if some of the apparatus required by the State Superintendent were not up to standard and other and proper apparatus had been ordered, but not yet received, then such deficiency in apparatus would be considered as in process of repair and the state aid could be apportioned.

This is a statute requiring specific acts to be performed before certain aid is given by the state. The rules of construction provide that such statute shall be construed strictly. The effect of the statute is to take money that would otherwise be apportioned to all the schools and apportion it to the schools of this special class.

I believe that I have given the law as liberal a construction as the courts would sustain.

Yours very truly,

F. L. GILBERT,
Attorney General.

Official Opinions—Miscellaneous.

Notary Public—Articles of Incorporation.—Certificate of date of expiration of commission need not be attached to an affidavit in respect to articles of association.

June 9, 1908.

HONORABLE JAMES A. FREAR,
Secretary of State.

DEAR SIR—YOURS of June 8th, is received. You state that chapter 38, of the laws of 1901, requires the date of expiration of notaries commission to be attached to acknowledgements, etc., and you say that it has been the practice of your office heretofore to require the same certificate of expiration to be attached to the affidavit that is attached to the articles of incorporation wherein the parties depose that they are the original signers of the articles and that the same is a true and correct copy of such declaration and articles and of the whole thereof. You inquire whether or not the certificate of expiration should be attached thereto according to the provisions of said chapter.

In answer to your inquiry I will say that section 1, chapter 38, of the laws of 1901, provides as follows:

“All certificates and acknowledgments of deeds and other conveyances, or any written instrument required or authorized by law to be acknowledged before any notary public within the State of Wisconsin, shall be attested by a clear impression of the official seal of said officer and, in addition thereto, shall be written or stamped the day, month and year when the commission of said notary public expire.”

You will notice that section 1772, Stats. 1898, as amended, provides that the articles of incorporation shall be signed and acknowledged. The affidavit that is required to be attached to the articles of incorporation, wherein the parties depose that they are the original signers of the articles and that the same is a true and correct copy of such original declaration and articles and of the whole thereof, is not an acknowledgment, but an affidavit. An acknowledgment has a well defined legal meaning. Anderson's Law Dictionary defines an acknowledgment as “The act of a grantor in going before a competent officer and declaring that the instrument he produces is his act and deed. Also the official certificate that such declaration was made.”

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It is not required by the statute contained in said chapter 38, that the certificate of expiration be attached to an affidavit. The affidavit in question not being an acknowledgment or in the nature of an acknowledgment, I am of the opinion that it is not necessary to attach thereto the certificate of expiration of the notarial commission.

Very truly yours,

F. L. GILBERT,
Attorney General.

State Poultry Association.—State aid for; when law goes into effect.

June 10, 1908.

HONORABLE JAMES A. FREAR,
Secretary of State.

DEAR SIR—I have your communication of the 8th inst., in which you ask for my opinion concerning the legality of the claim of the Wisconsin State Poultry association against the state of Wisconsin for \$216.60, the same being 40 per cent of the cash premiums paid at the annual exhibition of the association.

Chapter 262 of the laws of 1903 appropriated to the Wisconsin State Poultry association the sum of two hundred dollars annually. Chapter 554, of the laws of 1907, practically repeals that chapter. In the way of amendment it provides, in place of the specific sum of two hundred dollars, that the association shall receive annually forty per cent of the cash premiums it has paid at its annual exhibition. You state in your letter that the last payment of the association under chapter 262, was on January 16th, 1908, and that the annual exhibition upon which the claim in question is based was held January 17th, 1908.

The \$200 paid to the society January 16th, was for the period from May 18th, 1907, to May 18th, 1908. (Chapter 262 went into effect May 18th, 1903.) However, the \$200 became a just claim against the State of Wisconsin on May 18th, 1907, and, had the claim been presented at that time, it would have been allowed. As I stated to you in an opinion January 13th, 1908, the neglect of the association to apply for the appropria-

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tion at a specific time did not deprive them of the benefit of the law. The association was then entitled to \$200 from the state on May 18th, 1907. Chapter 554 went into effect July 13th, 1907, and this chapter provides that the association shall be allowed as state aid, forty per centum cash premiums annually. Chapter 262 was in effect repealed after the association had a valid claim for two hundred dollars against the state. Chapter 554 was evidently intended by the law-makers to apply to annual exhibitions that would be held after the law became effective.

I am therefore of the opinion that the claim of the association for \$216.60 may be legally allowed.

Yours very truly,

F. L. GILBERT,
Attorney General.

Infants; Real Estate; Sale of; Special Proceeding; No State Tax on; Record of.

June 11th, 1908.

CHARLES A. KADING,
District Attorney, Dodge County,
Watertown, Wisconsin.

DEAR SIR—Yours of May 21st was duly received and has received careful attention.

You call my attention to chapter 151, of the Statutes of 1898, and the acts amendatory thereof, providing for the sale of realty of infants, etc., by having application in the matter made to the circuit or county court of the county in which such realty is situated, and you inquire:

“1. If this proceeding is brought in the county court of a county which has civil jurisdiction, as is the case in Dodge county, should the proceedings be had in connection with the probate proceedings of an estate involving such real estate of an infant, so being sold, or should it be had in the county court the same as any civil action therein brought?

“2. Should the records of such civil proceeding be kept in the register in probate’s office and the register in probate make an entry of all the various orders, etc., or should the

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record be kept in the clerk of court's office, and will the clerk of courts make entries in his record?

"3. Is it a matter that requires the payment of the usual state tax of one dollar?"

In answer to your first inquiry I will say that the proceeding to sell the estate of an infant under chapter 151, is not necessarily in connection with probate proceedings. The proceeding may be started in either the circuit or the county court at any time when the necessary conditions exist. Previous to 1898, county courts had the right to sell the real estate of minors under chapter 171, of the S. & B. Ann. Stats. (now chapter 171, of the Statutes of 1898), and the proceeding provided in chapter 151 could only be brought in the circuit court. The grounds upon which such proceedings could be brought under chapter 171 in the county court, were identical with those upon which such proceedings could be brought under chapter 151, in the circuit court. The only difference between the proceedings in chapter 151, and those in chapter 171, is that, in the former, the application may be made by the guardian or by any relative, in behalf of the minor, while, in the latter, the application must be made by the guardian only, and the proceedings under chapter 151 is shorter and a less expensive one than that under chapter 171. The fact that the proceeding under chapter 151 is shorter and less expensive, was the reason why the circuit court was generally applied to in cases where the real estate of minors was desired to be sold prior to 1898. The compilers of the Statutes of 1898, for the purpose of taking this business again into the county court, amended chapter 151 by providing that the same method of procedure could be followed in the county court. (See Revisors' note to sec. 3504, Statutes 1898.) The proceeding may, therefore, be brought in the county court, the same as it is brought in the circuit court, although the county court has no civil jurisdiction.

In answer to your second question I will say that the register in probate is required to perform all such duties as the judge may direct, and he may be required to make an entry of the various orders in the proceeding to sell the estate of minors, under said chapter 151. In fact, that is the only way of keeping record of the said proceeding in all county courts that have no civil jurisdiction and it will undoubtedly be the best practice

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to have the register in probate keep the record in the same manner in those county courts that have civil jurisdiction, as is the case in Dodge county. It is not necessary to bring this proceeding in the civil branch of the county court in your county, as all county courts have the right to try such matters. I do not believe that it would be unauthorized or illegal to bring this proceeding in the civil branch of the county court in those counties in which the county court has civil jurisdiction, but I believe that it is more regular and in compliance with the intention of the statutes if the matter is brought in the county court and the register in probate keeps the record of the proceeding.

In answer to your third question, I will say that section 18, article VII, of the constitution of Wisconsin, provides as follows:

“The legislature shall impose a tax on all civil suits commenced or prosecuted in the municipal, inferior or circuit courts, which shall constitute a fund to be applied toward the payment of the salary of judges.”

In compliance with said constitutional provision the legislature has provided in section 2939, as follows:

“In each action in a court of record having civil jurisdiction there shall be levied a tax of one dollar, which shall be paid to the clerk at the time of the commencement thereof, which tax on suits in the circuit court shall be paid into the state treasury and form a separate fund to be applied to the payment of the salaries of the circuit judges,” etc.

Under section 4300 a state tax of one dollar shall be paid to the clerk of the circuit court in all actions appealed from justices of the peace.

You will notice that these provisions provide for a tax in actions or suits only, and not in special proceedings. Section 2594, of the Statutes of 1898, provides

“Remedies in the courts of justices are divided into: 1. Actions; 2. Special proceedings.”

The following section defines an action as follows:

“An action is an ordinary proceeding in a court of justice by which a party prosecutes another party for the enforcement or protection of a right, the redress or prevention of a wrong, or the punishment of a public offense.”

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And section 2596, provides:

“Every other remedy is a special proceeding.”

The proceeding in county court or circuit court to sell the real estate of infants, etc., under section 3504, of said chapter 151, Statutes of 1898, is not an action, but a special proceeding, under the above statutory provision. (See Bryant's Wis. Code Practice, p. 4, subd. 8.) I have not been able to find any provision of the statutes providing for the payment of a state tax in a special proceeding. I am therefore of the opinion that the payment of the state tax of one dollar is not required.

Hoping that this answers all of your questions, I am

Yours truly,

F. L. GILBERT,
Attorney General.

Trade Marks.—Law does not authorize the registration of plans or systems of doing business.

June 12, 1908.

HONORABLE A. T. TORGE,

Assistant Secretary of State.

DEAR SIR—Your letter of the 11th inst., inclosing application of John H. Janney for registration of trade marks, or forms of advertisement, has had my consideration.

One of these trade marks, or forms of advertising, submitted by Mr. Janney is in the form of a poster, about two feet square. In each corner is the representation of a shield containing the following: “A R V C System Advertising Readers Voting Contest.” The poster contains several hundred words and many blank spaces, evidently to be filled in to meet local circumstances. The application is practically for the registration of a system of enticing newspaper readers to read newspaper advertisements. The application is not for the registration of an engraving, design or any particular words, but for the system of doing business.

Section 1747a, Wis. Stat., is in part as follows:

“Any person, association or union of workmen which has heretofore adopted or used or shall hereafter adopt or use any label, trade mark, term, design, device or form of

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advertisement for the purpose of designating, making known or distinguishing any goods, wares, merchandise or other product of labor as having been made, manufactured, produced, prepared, packed or put on sale by such person, association or union or by a member or members thereof may file the same for record in the office of the secretary of state.”

This is the only statute of our state authorizing the registration of trade marks. The application of Mr. Janney does not come within the purposes mentioned in the law. The second form submitted is a certificate, containing thirty or forty words. You are not authorized to register either of the forms of advertising submitted as labels or trade marks; first, for the reason that they do not come within the purposes specified in our statute, and, second, for the reason that the matter submitted for registration is not such as may be recorded as a label, trade mark, term, design, device or form of advertising. The thing submitted to be registered is a plan; not a design or form. I am of the opinion that registration of the forms of advertisement submitted to you by Mr. Janney is without authority of law.

Yours very truly,
F. L. GILBERT,
Attorney General.

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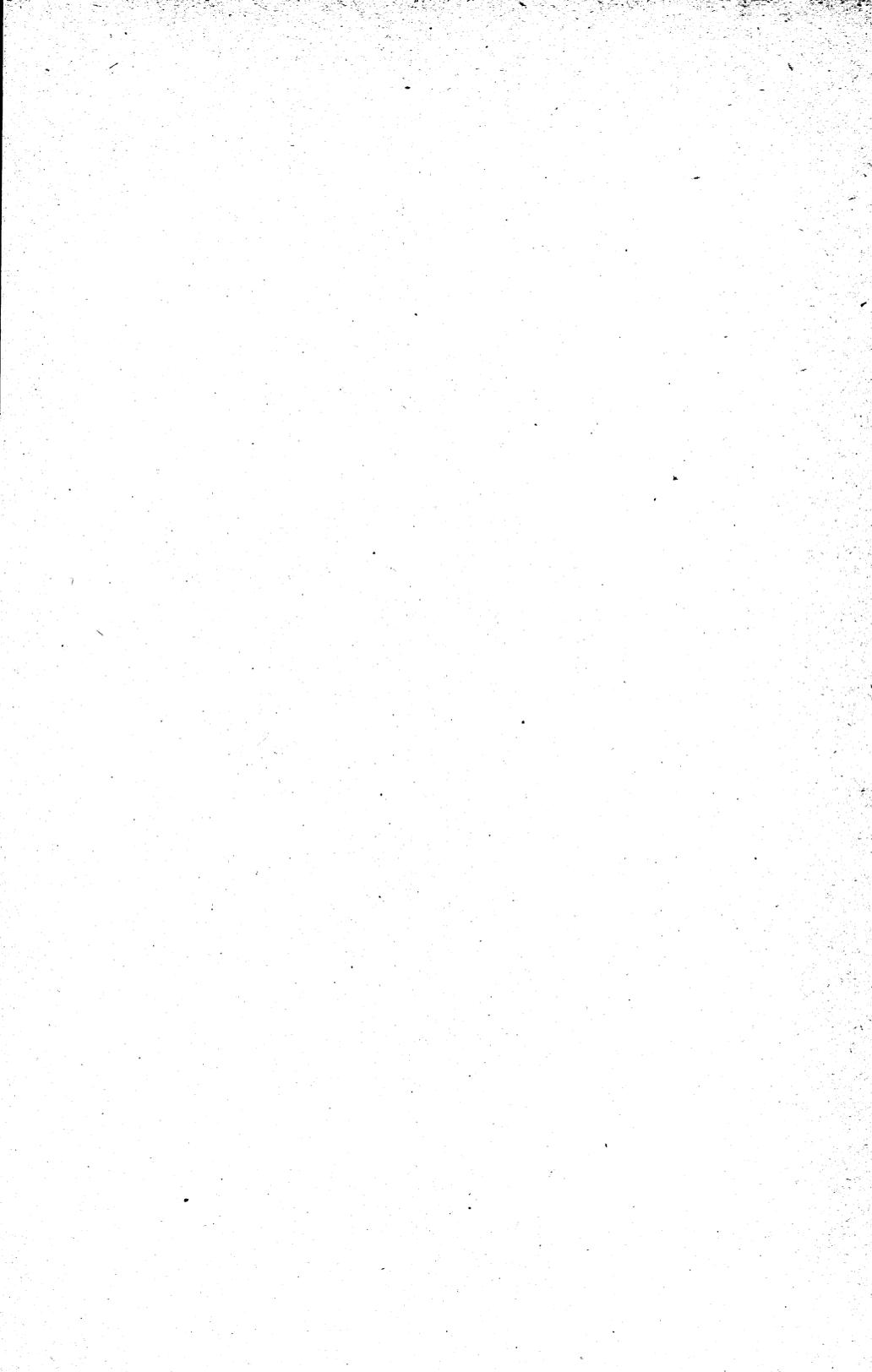
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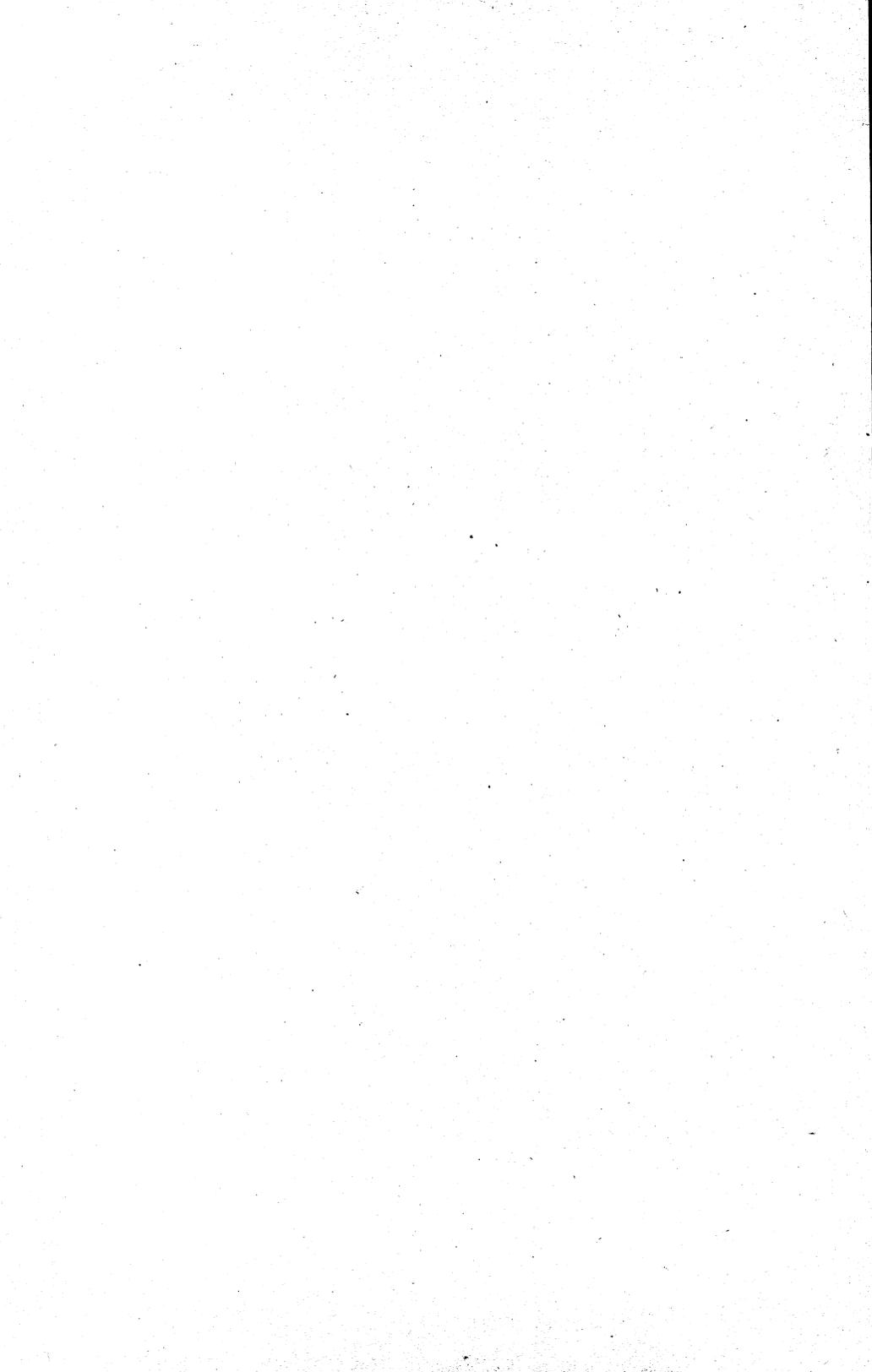
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BIENNIAL REPORT
OF
THE ADJUTANT GENERAL
OF THE
STATE OF WISCONSIN

For the Two Fiscal Years Ending June 30, 1908



MADISON
DEMOCRAT PRINTING COMPANY, STATE PRINTER
1908



REPORT

OF

THE ADJUTANT GENERAL

STATE OF WISCONSIN,
The Adjutant General's Office,
MADISON, WIS., July 1, 1908.

TO HIS EXCELLENCY JAMES O. DAVIDSON,
Governor and Commander-in-Chief.

SIR:—I have the honor, in accordance with the law, to submit a biennial report covering the last two years to this date.

Since the last biennial report there have been no material changes in strength. The force at this date consists of 205 commissioned officers, 3031 enlisted men; total 3236.

The changes in organization have been such as were required to ensure conformity with the United States law and have consisted principally of simply changes in the title given to officers in the several departments, the addition of one officer to the battery of field artillery, one officer to the medical department and of an increase in the total strength of the field artillery. At the time required by law Wisconsin was credited by the War Department as having fully conformed to the organization for the United States Army.

Since the last report the bands attached to the 1st and 3rd Regiments (known as Clauder's and Dana's) have been mustered out. The retirement from the military service of the state was voluntary in each case and came as the close of a long record in which the service had universally been honorable and efficient. The places vacated by these two organizations have been filled by the muster in of bands at Baraboo and Viroqua and attached respectively to the 1st and 3rd regiments. They bid fair to become efficient military organizations.

Legislation.

LEGISLATION.

By the legislature of 1907 the following laws affecting the military of the state were placed in effect.

CHAPTER 8.

Section 1. Section 4423a, statutes of 1898, is amended to read: Section 4423a. Any person who shall wilfully wear the insignia or rosette of the military order of the Loyal Legion of the United States, or any imitation thereof, or any badge of the Grand Army of the Republic, or any insignia or badge of the United Spanish War Veterans or of the Military Order of Foreign Wars, or use the same to obtain aid or assistance thereby within this state, unless he shall be entitled to use or wear the same under the constitution, by-laws, rules and regulations of said Loyal Legion or under the rules and regulations of the department of Wisconsin of said Grand Army, or under the rules, regulations and constitution of such United Spanish War Veterans, or of such Military Order of Foreign Wars, shall be punished by imprisonment in the county jail not more than thirty days or by a fine not exceeding twenty dollars, or by both such fine and imprisonment.

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

CHAPTER 42.

Section 1. Section 649—34, statutes of 1898, as created by chapter 434, laws of 1905, is amended to read: Section 649—34. There is hereby annually appropriated out of any money in the state treasury not otherwise appropriated a sum of money, to make all the purchases, defray all the expenses and pay the allowances of the Wisconsin National Guard during each fiscal year not to exceed one hundred forty thousand dollars, this limit to apply annually except in case of war, riot or great public calamity. To promote interest and efficiency in rifle practice, not to exceed fifteen hundred dollars of the annual state military appropriation may be expended annually, on approval of the governor, to defray the expenses of the state participating in the annual national rifle competition between the several states and the army and navy of the United States.

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

Legislation.

CHAPTER 44.

Section 1. Section 1 of chapter 309, of the laws of 1905, is hereby amended so as to read as follows: Section 1. The students of the University of Wisconsin who shall have completed four years of military drill and instruction, and who shall have been commissioned by the university to the rank of major or higher and who shall have served as such for the term of one year, shall be eligible to appointments as brevet second lieutenants in the Wisconsin National Guard without pay or remuneration, subject to assignment to duty with the Wisconsin National Guard, at the discretion of the governor, during the next five years succeeding such appointment, providing that before such assignment they shall first pass the prescribed examination before a board of officers of the Wisconsin National Guard.

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

CHAPTER 46.

Section 1. There is added to the statutes of 1898, a new section to read: Section 645—1. The state of Wisconsin hereby grants to the United States the right to use the state encampment grounds known as the Wisconsin military reservation, near Camp Douglas, in Juneau county, exclusive of buildings thereon, for infantry and artillery practice, whenever such use does not conflict with state control, care and improvement by the proper state authorities and its use by the militia of the state, without cost to the United States so long as said grounds are used and owned by this state for encampment purposes.

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

CHAPTER 52.

Section 1. One thousand dollars is hereby appropriated to defray the traveling expenses from Wisconsin to the Jamestown exposition and return, of a company of infantry, Wisconsin National Guard, said company to be named and selected by the adjutant-general of the state of Wisconsin.

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

Legislation.

CHAPTER 134.

Section 1. Section 43, chapter 228, laws of 1901, is amended and made a section of the statutes of 1898, to read: Section 649—3. Any officer may be discharged by order of the governor upon recommendation of any general court martial after due trial or upon resignation or disability preventing full discharge of the duties of his office.

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

CHAPTER 167.

Section 1. There is added to the statutes of 1898 a new section to read: Section 633m. The organization, armament, and discipline of the Wisconsin National Guard, shall be the same as that which is now, or may hereafter be prescribed for the regular and volunteer armies of the United States; and the governor may by order perfect such organization, armament and discipline, at any time, so as to comply with the laws, rules and regulations that may be prescribed for the regular and volunteer armies of the United States.

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

CHAPTER 462.

Section 1. There are added to the statutes of 1898 two new sections to read: Section 4423m. A person who, either by himself or with another, wilfully deprives a member of the National Guard of his employment, or prevents his being employed by himself or another, or in respect to his trade, business or employment, because said member of said National Guard is such member, or dissuades any person from enlistment in the said National Guard by threat of injury to him in case he shall so enlist, in respect to his employment, trade or business, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not less than ten dollars nor more than twenty-five dollars, or by imprisonment in the county jail for not less than ten days nor more than twenty days.

Section 4423n. No association or corporation, constituted or organized for the purpose of promoting the success of the trade, employment or business of the members thereof, shall by any constitution,

Legislation.

rule, by-law, resolution, vote or regulation, discriminate against any member of the National Guard of the State of Wisconsin, because of such membership in respect to the eligibility of such member of the said National Guard to membership in such association or corporation, or in respect to his right to retain said last mentioned membership. It is the purpose of this section and the section immediately preceding to protect a member of the said National Guard from disadvantage in his means of livelihood and liberty therein but not to give him any preference or advantage on account of his membership in said National Guard. A person who aids in enforcing any such provisions against a member of the said National Guard with the intent to discriminate against him because of such membership, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not less than ten dollars nor more than twenty dollars, or by imprisonment in the county jail for not less than ten days nor more than twenty days.

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

CHAPTER 498.

Section 1. There is hereby appropriated for the purpose of maintaining the buildings and grounds of the Light Horse Squadron Armory Association of Milwaukee, Wisconsin, out of any money in the general fund not otherwise appropriated, the sum of two thousand dollars (\$2,000.00) annually; provided, the said Light Horse Squadron Armory Association shall, within one year from the date of the publication of this act, erect upon its grounds located in the town of Milwaukee, Milwaukee county, Wisconsin, suitable buildings to be used for military purposes, plans for which to be submitted to the governor and the adjutant general of the state; the said buildings and grounds to be of value of not less than eighty thousand dollars (80,000.00); and provided, further, that the state of Wisconsin shall have the right at all times to use the buildings and grounds of the said Light Horse Squadron Armory Association for the quartering of its troops in case of riot, insurrection or concentration of its troops; in such case said property to be under the control of the governor of the state of Wisconsin; said amount of two thousand dollars (\$2,000.00) to be paid annually by the state as long as the said buildings and grounds are used for military purposes, as herein provided.

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

Equipment.

EQUIPMENT.

Since the publication of the preceding biennial report a complete issue of the latest regulation dress uniform has been made. By this action the troops of the state have been supplied with proper clothing for use on such occasions as Memorial Day, Fourth of July and all escort duty at the home stations. These uniforms are not designed for field service and the various organizations are not permitted to bring them with them to the annual encampments. The entire supply was drawn from the United States Government without cost to the state. There is still needed in clothing, to complete the proper equipment of the guard, an issue of the olive drab woolen uniform and an issue of the olive drab overcoat. That these will soon be forthcoming is almost made certain by the increase by two million dollars in the annual appropriation made by the United States government for the clothing and equipment of the militia. This appropriation was made at the last session of Congress, and with proper handling Wisconsin's annual share from the government, which will amount to one hundred thousand dollars in round numbers, will be sufficient to furnish to the guard of the state within the next four or five years practically every item of clothing and equipment that the United States Government furnishes for its troops while in active service.

In addition to this issue of clothing the United States Government has also supplied the state with a full number of the new rifles known as the Springfield Magazine Rifle Caliber .30 model 1903.

With these rifles the United States Government has furnished the latest model bayonet and bayonet scabbard and the latest model cartridge belt with the shoulder straps, to which belt the canteen, haversack and bayonet scabbard are attached. This issue of new rifles has also been made without cost to the state. The method followed by the government was to exchange a new rifle, bayonet and scabbard for each old one and also to exchange ammunition on hand round for round. It may be said therefore that so far as arms are concerned the state forces are supplied

Instruction.

with the latest, most powerful shooting and most perfect military rifle known at the present time.

The tentage now used by the several regiments for the annual weekly encampments having been practically in use since the Spanish American War is becoming very much worn and despite its careful handling and repair by the Quartermaster's Department, should be replaced with a new supply within the next two years.

INSTRUCTION.

The theoretical instruction for the entire command as planned in accordance with the regulations is shown for 1907 by the following order.

The following course of armory instruction for the winter and spring months of 1907 is published for the guidance of all company commanders.

Close order drills will be taken up at once and for the first five weeks, from the second week in January, used to supplement the instruction in rifle practice.

This work should begin with the school of the soldier and should include movements by squads, company and platoons.

To give variety the time each evening should be divided allowing a stated number of minutes to each division. Men well advanced in any branches of the work should either be grouped in squads by themselves and given more advanced instruction, or used as instructors.

Each company immediately after the annual armory inspection will take up extended order drill and guard duty.

Commanding officers of battalions will visit their commands for *instruction only*, during the first or second weeks in March and also the first and second weeks in June, 1907. In their reports they will give not only their judgment as to the condition of each company but the extent to which each has complied with the terms of General Orders No. 1, 1907, and this order.

Visits for instruction between the dates named in this order will be made by General Charles King, W. N. G., retired, to Troop "A," 1st Cavalry, and First Battery Field Artillery.

Instruction.

The instruction for 1908 is shown by the following order :

To comply as nearly as the difference in conditions will permit to the course of instruction for the United States Army, the practical training of the Wisconsin National Guard will hereafter be divided into two parts, to be known as garrison training and field training.

Garrison training will be followed during the winter months and the early spring months. Field training in the summer and early fall months.

Garrison training will include close order drills, guard duty, the mechanism of extended order drills, the details of tent pitching, the preliminary training for range practice and hygiene.

Field training will include range firing, practice marches from the home station as often as the conditions and time will permit, outdoor instruction in guard duty, extended order, road sketching, individual cooking, and the course of training prescribed in General Orders for the annual summer encampments.

Regimental commanders are charged with the execution of this order and are authorized to have such visits made to the companies of a battalion by the battalion commanders or other officers for purposes of instruction as they may deem advisable.

All monthly drill reports will be made to show just what phases of the work prescribed in this order have been followed by each company and the time that has been devoted to each phase.

When practice marches are made or outdoor practice had or visits of instruction are made, special reports covering the same will be forwarded to the Adjutant General through military channels.

Visits of instruction at such times as he may deem proper will be made by General Charles King, W. N. G., retired, to Troop "A," 1st Cavalry and Battery "A," 1st Regiment Field Artillery.

The correspondence school for all officers which was inaugurated in 1905, has been continued each year since that time. During the period in which it has been used the entire course of study as laid down for the so-called garrison school course in the United States Army has been completed in detail. Participation in this work has not been made compulsory and yet at least 75 per cent of all of the officers have taken a part of, if not all, of the work. The results attained have been in the main satisfactory, so much so that a continuation of the school is considered advisable, at least until a similar school for the entire militia

General Military Education.

shall have been established by the War Department at Washington, a proposition which it is reported is now being considered by the General Staff. The annual school authorized by the legislature has been very successful as shown by an increased attendance each year and a keen appreciation on the part of all present in the lectures and the written examinations. As an evidence of what the work of the correspondence school has been the following letters covering the 1907-1908 period are submitted:

The following paper read before the Officers' School of the Wisconsin National Guard at Milwaukee, 1907, by General William H. Carter, U. S. A., at that time commanding the Department of the Lakes, is published for the information of all concerned.

Its careful perusal at this the beginning of the Correspondence School for 1907-1908 is earnestly recommended.

“Extract from Annual Report, Secretary of War Elihu Root, 1901.”

GENERAL MILITARY EDUCATION.

Existing conditions make this subject one of primary importance at the present time. The imperative demand for the service of all our officers since the spring of 1898 has caused a practical cessation of all systematic education of commissioned officers for nearly four years. In the meantime, the ordinary additions to the number of second lieutenants have been, roughly speaking, about one-third from West Point and about two-thirds from the ranks and civil life. In the reorganization of the enlarged Army about 1,000 new officers have been added from the volunteer force, so that more than one-third of all the officers of the Army have been without any opportunity whatever for systematic study of the science of war. On the other hand, the rapid advance of military science; changes of tactics required by the changes in weapons; our own experience in the difficulty of working out problems of transportation, supply and hygiene; the wide range of responsibilities which we have seen devolving upon officers charged with the civil government of occupied territory; the delicate relations which constantly arise between military and civil authority; the manifest necessity that the soldier, above all others, should be familiar with the history and imbued with the spirit of our institutions—all indicate the great importance of thorough and broad education for military officers.

General Military Education.

It is a common observation, and a true one, that practical qualities in a soldier are more important than a knowledge of theory. But this truth has often been made the excuse for indolence and indifference, which, except in rare and gifted individuals, destroys practical efficiency. It is also true that, other things being equal, the officer who keeps his mind alert by intellectual exercise, and who systematically studies the reasons of action and the materials and conditions and difficulties with which he may have to deal, will be the stronger practical man and the better soldier.

Theoretical study is of moment in any profession, but in the military profession, which makes immediate application of every scientific device, a knowledge of theory is indispensable. To be an ordinary line officer you need not necessarily be a scientist, a lawyer or a business man, but to be a good line officer you should know as much as possible, not only of all these things, but of the various trades and their application to military purposes. In this way you not only fit yourselves for the performance of your immediate duties, but are better qualified to assist your field officers and generals in overcoming a talented and resourceful enemy. Your duties in time of peace require the utmost patience and enthusiasm in order that credit for painstaking work may not be denied you.

Under the recent laws for the conduct and support of the Organized Militia, it is necessary that you should fit yourselves for war. The garrison school course is not intended to particularly fit you to command armies, and it is necessary that you should endeavor not to go too fast, but qualify in the ground work first. With a good foundation all else comes with ease and as a matter of course in the performance of your daily duties in the field. The essential qualification for a good line officer is an ability and aptitude to command men and to get the utmost limit of work and endurance out of them when necessary. In order to do this you must learn to utilize the means placed at your disposal by the government. While these are carefully regulated, it is not often in the field that all that is allowed will be forthcoming. Your resourcefulness then must be your reliance. For that reason a young man who devotes his vacations to camp life, either in the National Guard or in the woods, is better fitting himself to overcome the difficulties of campaign. A small knowledge of the duties of a general are of not much consequence to the lieutenant of a company and not of much benefit to his men; it is rather that large knowledge of small things which will be most helpful to you and useful to the government.

Recently in the Philippines, Cuba and Porto Rico, officers of the Na-

General Military Education.

tional Guard accepting commissions in the volunteers have had occasion to experience the urgent need of knowledge of foreign languages and of the law in dealing with other people raised up under an entirely different form of government. It is most creditable to our nation that the duties which have devolved upon so many young men in these widely separated parts of the world have been performed with dignity, ability and success.

The work which you have done and are doing is along the right lines. Learning to organize and maintain a good company, a good battalion and a good regiment of the National Guard requires a deal of patience, fortitude and hard work that is seldom or never appreciated by your fellow citizens. It has been my observation that the greatest pleasure in life comes from overcoming difficult obstacles which at first seem insurmountable. If you will put that spirit into all your work there can be no doubt that in the hour of need you will fully justify the expense, time and trouble which have been devoted to the development of the Wisconsin National Guard.

In European countries, religious and political questions are continually coming to the front which require the use of local troops but, fortunately, in America such calls are rarely, if ever, made upon the National Guard or regular army.

Increasing demands of labor unions and their some time antagonism to the National Guard demands that you should consider all the manifold questions relating to these conflicts and prepare yourselves to do your full duty in regard to them. The organization of labor has undoubtedly vastly improved the condition of many of our citizens, and you owe it to yourselves to exercise the utmost patience in dealing with every question arising between the State and such organizations. Remember that in the final analysis of a republican form of government, municipal and state courts are dependent first upon their police and constables, and second upon the National Guard, and that the decisions and orders of the United States courts, including the supreme court, are backed by the regular Army and Navy and Organized Militia only as a last resort.

There is no ground for contention between the National Guard and legitimate and honorable trade unions. It is the abuse of power of such unions following blindly the orders of walking delegates, not always high-minded and unselfish men, which causes conflicts between labor and capital. There should be no antagonism to trade unions as such, but there should be no compromise with any man or body of men who gainsay the right and duty of every American citizen to give a

General Military Education.

part of his life to the Organized Militia,—the great bulwark of the Nation's defense in insurrection and invasion as provided by our fathers in that incomparable document, the Constitution of these United States.

1. "By direction of the Governor I have the honor to inform you that the following studies will be covered by the Correspondence School for the Wisconsin National Guard for the term 1907-1908:—Field Engineering, Map Reading, and Minor Tactics with special reference to outpost duty.

The studies will be taken up in the order named and the text books will be—

Manual of Military Field Engineering, Beach.

Military Map Reading, Beach.

Field Service Regulations, 1905.

The Service of Security and Information, Wagner.

All officers excepting those of the Medical Department are respectfully requested to take part in this work."

2. "In the study of Military Field Engineering for the present school period it is desired that special attention be given to the following chapters:

I. General Principles.

IV. Hasty Entrenchments.

VI. Obstacles.

VIII. Working Parties.

IX. Revetting Materials and Revetments.

XIII. Defense of Localities.

In this work the chapters indicated should not only be carefully read and reread but the illustrations should be given close study until sketches of those of most importance can be drawn from memory."

3. "By direction of the Governor I have the honor to enclose the following questions in Military Field Engineering which you are requested to answer and return by mail in the enclosed envelope.

1. What is the result to be obtained in all fortifications?
2. What is the chief requisite of a defensive position?
3. To what should hasty entrenchments conform?
4. How is the exact position in the location of trenches determined?
5. What are the advantages of the shelters for men lying and kneeling?

General Military Education.

6. Name the principal obstacles described in the text book.

7. The nature of the work to be executed by a working party having been decided upon, upon whom does the responsibility for the number of men and tools devolve?

8. Describe the method of extending the working party when the first relief approaches the designated point for excavation.

9. What revetments are most commonly used in field engineering?

10. What is a fascine?

11. What are gabions?

12. How is sod for revetting purposes cut and laid?

13. Describe the method of putting the edge of a woods to be occupied, in a state of defense.

14. For what purposes may buildings be used for defense, either singly or in combination?

15. How should farms be prepared for defense?"

4. "The following problem in Military Field Engineering is submitted with the request that prompt answer be made and without reference to the text book.

Describe where lying and kneeling trenches should be located, how the intervals are determined, how the cutting line for the front is ascertained, what is done with the sod, and state how wide the trench is dug at first."

5. "In the study of Military Map Reading for the present school period it is desired that special attention be given to the following:

Conventional signs and symbols.

The points of the compass.

Uses of the compass.

Explanation of contours on a map.

What contours show on a map.

Methods of studying a contoured map.

Finding one's place on the map, with the compass and without the compass.

Details that a road sketch should show."

6. "By direction of the Governor I have the honor to return herewith your answers submitted to Correspondence School Circular Letter No. 4, together with the following correct answers transmitted for your information.

1. The Result to be obtained in all fortifications is to so strengthen

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a position, by artificial means, that a force occupying it may successfully resist or subdue another attacking it.

2. The chief requisite of a defensive position is a free field of fire, especially at short and mid ranges.

3. The entrenchments should conform to the average heights over which men can fire in the various positions.

4. The exact location is determined by placing the eye at a distance above the ground equal to the proposed height of embankment and then selecting that line which gives a clear field of fire to the front.

5. 1. They present but little difficulty to the advance of the defender's cavalry or artillery over them and are easily surmounted by the occupants when the advance is ordered.

2. They will stop rifle bullets.

3. They offer but a small target to the enemy's artillery fire.

4. They are quickly and easily made.

6. Abatis, low wire entanglements, high wire entanglements, palisades, fraises.

7. The nature of the required work having been decided upon, the estimates of and the application for the requisite number of men and tools devolves upon the officer charged with its execution.

8. When the first relief approaches the designated point it is halted, then broken into column of files and directions changed if necessary, so that the head of the column approaches in a direction parallel to and about three yards in rear of the tape marking the front edge of the proposed excavation. When the leading file is opposite his place the command is given 1. On right or left into line at two pace interval. 2. March. 3. Detachment. 4. Halt. The command halt is given when the leading file is one yard in rear of the tape. While the line is forming the correct positions are at once taken as follows: Each man on arriving at the line extends his arms horizontally holding them thus until his own position and that of the man following him are established by touching hands. As soon as each man has his position he drives his pick into the ground on the left of his own task and lays his shovel on the ground parallel to and at a distance in rear of the tape equal to the width of his task from front to rear. Rifles are then unslung, belts and canteens removed and all having been placed on the ground three paces directly to the rear of task, butts of rifles toward the front, the men sit or lie down behind their shovels, until the order "commence work."

9. The revetments most commonly used in field engineering are made

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either of brush wood in the rough, fascines, gabions, hurdles, planks, timber, sods, sand bags, pisa, adobe, bamboo or a combination of two or more of these.

10. A fascine is a bundle of rods tightly bound together so it has a length of 18 feet, a diameter of 9 inches and weighs about 140 pounds.

11. Gabions are open cylinders two feet in exterior diameter by two feet nine inches in height, varying in weight from 35 to 50 pounds. They are made of brush wood, strap iron, iron bands or sheet iron and from 9 to 14 pickets each.

12. Sod for revetting purposes is cut of uniform size, 18 inches long, 9 inches wide and 4 inches thick. They should be laid in alternate rows of headers and stretchers, grass down, breaking joints and perpendicular to the slope. The top layer should be of headers and with the grass up; alternate rows should be pinned securely using split pickets if possible as with them there is less liability of splitting the sod than when round ones are used.

13. The edge of a wood should be put in a state of defense and an abatis is the readiest means of doing it. The salients should be first prepared, reentrants next and then roads entering the wood from the enemy's side. Instead of an abatis, the outer trees may be left standing and an entanglement made by packing in among them smaller trees cut about 10 to 20 paces to the rear. This clearing will serve as a communication all round the edge of the wood.

14. Buildings may be used for defense either singly or in combination.

- a. As tactical points in the battle field held either as advance posts or as supporting points in the line or on the flanks or as rallying points to cover retreats.
- b. As keeps to a more extensive position such as a wood, village, etc.
- c. As an isolated position on the lines of communication.

15. Farms should be defended according to the nature of the surface covering, the ground and the improvements, and may involve the preparation for defense of walls, hedges, cuttings, embankments, buildings, woods, etc."

7. "By direction of the Governor I have the honor to return herewith your answer submitted to Correspondence School Circular Letter No. 5, with the following correct answer transmitted for your information.

Along the military crest.

By extending the arms sidewise, knuckles touching.

The line of the toes will be the cutting line for the front.

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Sod should be stripped and piled about 10 feet to rear to be used for revetments.

Three feet from left to right. Then two feet on the right."

8. "By direction of the Governor I have the honor to enclose the following questions in reference to Military Map Reading which you are requested to answer in the enclosed stamped envelope.

1. Give the conventional signs for cultivated land and for roads.
2. What is a true meridian?
3. How may the true meridian be determined with a watch.
4. Describe in brief the usefulness of the compass to a soldier.
5. How are contours drawn to show a uniform slope, a ridge and a valley?
6. How are contours usually numbered?
7. Describe in brief the method of finding oneself on the map with the compass.
8. Name the most important things that a road sketch should show."

9. "In the study of Outpost Duty paragraphs 125 to 203 both inclusive of the Field Service Regulations of the U. S. A. 1905 should be read carefully, also Chapter III of the Service of Security and Information which deals with the subject of Outposts."

10. "By direction of the Governor I have the honor to enclose the following questions in Minor Tactics, with special reference to Outposts, text book, Field Service Regulations, 1905, which you are requested to answer in the envelope enclosed.

1. What are the main duties of outposts?
2. How late should the cavalry of the advance guard remain at the front?
3. Why should outposts not endeavor to bring on combat?
4. What proportion of the entire command should be used for outpost duty?
5. In selecting a position for the outpost what considerations should govern?
6. In the distribution of troops on outpost, where is the station of the sentinels, and of the supports?
7. What is the duty of the commander of an outpost in relation to the correctness of the disposition, and to whom does he report?
8. What should be the distance of the reserve of the outpost from the main body?

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9. What is the duty of the commander of the outpost in relation to disposition of troops for the night?

10. What factors enter into determining the strength and position of the supports?

11. What is the usual distance of the supports from the reserve, or from the main body when there is no reserve?

12. What is the duty of the commander of the support and to whom does he make his report?

13. How should roads from the direction of the enemy be commanded?

14. What considerations should govern the posts of sentinels of the outpost? How near to each other should double sentinels be posted?

15. What should the special orders of a sentinel on outpost cover?

16. What are examining posts?

17. How often should Cossack Posts and sentry squads of the outpost be relieved?

18. What is the composition of a reconnoitering patrol?

19. What is the main object of an outpost patrol?

20. What is the composition of a visiting patrol of the outpost and what is their duty?"

11. "By direction of the Governor I have the honor to return herewith your answers submitted to Correspondence School Circular letter No. 9, together with the following correct answers transmitted for your information.

1. Cultivated land is indicated by rows of broken lines and of dots alternating. In colors this sign is made by ruling solid brown lines on a yellow ground.

Roads, if unfenced, have a broken border; if fenced, the outline is drawn in full.

2. A true north and south line.

3. Lay the watch on some level surface, as a fence post, and revolve it until the hour-hand points directly under the sun. Then by reference to the divisions on the dial, determine the point on it midway between the hour-hand and the figure XII. This point and the pivot of the hands line in the true meridian.

4. With the compass a soldier may travel by day or by night with the utmost certainty of advancing in the required direction and should he desire to return to the starting point, it is simply necessary to travel on the reverse bearing, for example, if on starting from camp he notes the direction pointed out for him to take has a bearing of 25

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degrees by his compass; on returning his line of march must differ from it by 180 degrees; that is, he must travel in a direction shown by his compass to have a bearing of 205 degrees.

5. Where the contours on a map are the same distance apart, the slope is uniform. Where a ridge juts out into a valley, the contours curve outward or are convex. Where a valley opens out into a larger valley, the contours curve inward toward the head of the small valley, or are concave. As streams are always found in valleys, never on the ridges, it is seen that the curves of the contour show at once the direction of flow of the water, in other words contours always head up stream.

6. The contours on a map are usually numbered with their heights, "references," above some datum plane. If not numbered, the vertical interval is always given and they should be so numbered.

7. When two distant points are plotted on the map, orient the map by the compass, then, without disturbing the board, stick a pin in the plotted position of one of the distant points, and, pivoting the ruler against the pin, point it toward this distant point and draw a line from the pin toward yourself. Proceed in the same manner with respect to the other point, and the intersection of these two lines will be the plotted position of your station.

When one distant visible point is plotted on the map and your position is partially defined by a road, telegraph line, or other similar object, orient the map as before, and, pivoting the ruler about the plotted position of the distant point, sight it toward it and draw a line back until it intersects the defined line which you occupy. This intersection will fix your position on the map.

8. A road sketch should show the construction, width, and condition (in wet or dry weather) of the road. It should also show all bridges, streams, towns, camping grounds, cross roads, railroads and telegraph lines."

12. "By direction of the Governor I have the honor to return herewith your answers submitted to Correspondence School Circular Letter No. 11, together with the following correct answers transmitted for your information.

1. The duties of outposts may be summed up in the words reconnaissance, observation and resistance.

2. Cavalry out in front should remain there until dusk, unless sooner relieved.

3. Unnecessary firing disturbs the rest of the main body without com-

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pensating results, and when frequently indulged in ceases to be a warning; moreover it may bring on an engagement of a magnitude beyond the control of the outposts.

4. About one-sixth of the entire command.

5. A good view and field of fire to the front, concealment and shelter from the enemy's fire, with easy withdrawal from the position, if possible under cover.

6. The sentinels occupy the line of observation, the supports are on or near the line of resistance.

7. The commander of the outpost verifies the correctness of the dispositions and sends a report thereof to the commander of the whole force.

8. For a regiment 1000 to 1500 yards.

For a brigade 1 to 1½ miles.

For a division 1½ to 2 miles.

9. The commander of the outpost decides whether, or to what extent, the troops will bivouac, go into camp, or occupy buildings. He sends out the necessary patrols and sees that the interior and exterior guards are established.

10. The number of supports and their positions will vary with the number of troops available, the conditions imposed by the enemy, and the lay of the land, especially the roads.

11. About 800 to 1000 yards.

12. The commander of the support makes a careful reconnoissance of the section assigned to him, rectifies the positions of the pickets, gives instructions as to what to do in case of attack, orders construction of trenches and obstacles, selects places for additional posts to be occupied at night or during a fog, and questions subordinate commanders in order to test their grasp of the situation and knowledge of their duties; he reports to the commander of the outpost, appending a sketch of the position of sentinels, pickets and supports.

13. By pickets placed on or near them.

14. Sentinels should be concealed from the enemy when practicable but their positions must always afford a clear view to the front. Double sentinels must be near enough to be able to communicate easily in the ordinary voice.

15. The number and designation of his own post, the number and position of adjoining posts; the position of the examining post, the picket and the support and the best way thereto; the position of the advanced detachments; where the roads lead to, the names of villages, streams and prominent features in sight, the countersign if one is issued.

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16. Double sentinel posts are stationed on important roads or at designated points. Persons not clearly recognized as belonging to our troops will be halted by the sentinels, whether coming in or going out, and will then be examined by the commander, who either allows them to pass or has them conducted to the commander of the picket.

17. Every six hours; in trying weather every three hours, if practicable.

18. At least two men and a skillful leader who, in important cases, should be an officer.

19. Not to fight, but to obtain information, ascertain the presence of the enemy or discover his approach.

20. Usually consist of a non-commissioned officer and two or three men. They are sent out by the picket every hour or two to the support, the adjoining pickets and the sentinels. They examine suspicious points too distant for the sentinels' inspection, relieve sick or wounded sentinels and take charge of detained persons."

The system of examinations for the appointment and promotion of officers and non-commissioned officers remains practically unchanged.

A method of voluntary instruction has been set in vogue by authorization of the assembling of the officers of each regiment at some central point within each regimental district for what may be termed school purposes. The officers of the 3rd infantry inaugurated this plan in 1907 and it was attended with so much success that the officers of the other two regiments were urged to follow the example. Those of the 1st Infantry responded promptly. Those of the 2nd Infantry did not choose to avail themselves of the privilege. It is probable that another year a regimental school will be held by each regiment, and it is believed this plan will eventually prove a valuable adjunct to the military educational system for the guard.

INSPECTIONS.

The competitive system of armory and camp inspections inaugurated so many years ago by General Charles King have been continued with marked success. In 1907 some slight changes were made by attaching more value to proficiency in extended

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order and guard duty and by requiring all markings on close order drill to be made at the armory instead of at the camp inspection. These changes have proved beneficial and particularly so in reference to the extended order drill. By the present method each company while in camp is required to execute alone the Normal Attack for a company of infantry acting alone as laid down in the drill regulations. By this procedure ample opportunity is had by the inspecting officer to ascertain the degree of instruction imparted to enlisted men and also to ascertain the thoroughness and efficiency of the officers. This exercise is begun at 1200 yards and the time occupied by each company has averaged from about 10 to 15 minutes.

All the inspections during the past two years have been made by General Charles King acting on detail under orders from the War Department. His work has been very painstaking and thorough and his efforts have given to the entire guard an exactness and finish to all the military work that has produced a general improvement. In this line of duty General King has labored as diligently and as effectively as he did in the early eighties when he practically gave to the guard of this state its first thorough military instruction.

He has been not only an inspecting officer but in every sense of the word an instructor of the highest order and the effects of his work will be visible in the guard of this state long after he has passed from the field of any activity.

The following extracts from his reports will disclose all that he has found to criticise and to praise.

MILWAUKEE, Wisconsin, August 23, 1907.

The Adjutant General of Wisconsin.

SIR: I have the honor to submit the following report as the result of observations made during the recent encampment of the Wisconsin National Guard.

TROOP "A," FIRST CAVALRY.

Officers, men and horses well equipped. Not an item missing in the outfit of the men or horses, and every item clean. Officers and men appeared in very soldierly condition, arms in excellent order, clothing fair and serviceable, horses well bitted and saddled, though the equipment

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is old and somewhat worn. This troop deserves the newest and best. Horses were well groomed and cared for. About forty-five horses are in shape for field service. Drills, discipline and general appearance excellent.

BATTERY, FIRST FIELD ARTILLERY.

Personel and *matériel* improved over last year, but much was lacking in general appearance and discipline. Apparently no attempt had been made to clean the battery. The running gear was dirty, metal work rusty, the costly mechanism neglected. Many horses were badly bitted and a few were improperly saddled. In view of the fact that printed orders, issued weeks beforehand, called for this inspection, it is strange that preparations were overlooked.

THE BIVOUAC CAMP.

This proved an excellent bit of instruction and practice. Each command on its arrival pitched its shelter tents on the selected ground and occupied this bivouac over night, kitchen and sinks being prepared as in field regulations. The effect was excellent, and though the rain poured in torrents when the Third Infantry and Tenth Battalion occupied the ground, it made no difference with the program and little, if any, with the troops. On quitting the shelter camp for the regular camp site, each command left the field well cleaned and policed. In this detail the First Infantry was especially noticeable.

MILITARY COURTESIES AND GENERAL DISCIPLINE.

The first named was never so good in our camps. The men seemed so imbued with the real spirit and purpose of the practice that neglects were rare indeed. Certain members of "B" and "C" companies, Third Infantry, had to be cautioned, but the most noticeable incident calling for remark occurred about the railway stations, *en route* to camp. Two or three members of Company "I," First Infantry, displayed grievous lack of instruction, and two recruits of Company "L," Third Infantry, were twice taken to task. These latter explained (so I was informed) that they thought they "didn't salute until they got to camp."

In general discipline I have to report a falling off in one regiment and certain lapses in two others. On the other hand, there was improvement in the Tenth Battalion. While these lapses failed to reduce the

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general average below that of last year, they came perilously close to doing so. Eliminated entirely, as such lapses should be another year, the record for discipline will be high indeed, for in many ways the bearing and conduct of both officers and men were so soldierly throughout the week of work as often to win the commendation of experts present.

EXTENDED ORDER.

In this important matter the Guard has made its greatest improvement. It was a wise provision that, this year, extended order should receive double valuation in the attainable score, and, as due notice was given that each company would be required separately to execute the Normal Attack, and every means had been taken to point out to company commanders the best way of teaching it, even in the armories, it is surprising that some few should have failed. In general, however, both by battalion and company, extended order was far better understood than a year ago. Companies "L," First Infantry, "D," "E" and "L," Second Infantry, and "D" and "E," Third Infantry, were excellent. For mechanical accuracy, Company "L," of the Second Infantry, Captain Brown, could hardly be excelled; but in the opinion of the judges, the halts were too long, the advance too slow and deliberate, and some commands were preceded by audible instructions. For dash, spirit and style, the normal attack of Company "E," Third, was remarkable and won the hearty praise of Major Morrison, General Staff, U. S. Army.

It is recommended that this exercise be repeated next camp on the same valuation, and that then each company execute the attack as prescribed for the company acting alone, page 90, paragraph 240, D. R.

GUARD AND SENTRY DUTY.

As a means of stimulating home instruction in guard and sentry duty, the increase in valuation on the scale from ten to fifteen seems most judicious, and it was believed that requiring each company to provide at least one entire relief, would enable inspectors to arrive at a clear estimate of the extent of instruction given to sentries at the home station. In many cases it worked admirably. Captains carefully taught, and then selected their men, to the end that some few reliefs had many a model sentry. Companies "L," First, "E," Second, "E," Third Infantry and the Troop were again conspicuous for excellence. But in a

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large number of companies and cases the old faults prevailed. Captains left it to their First Sergeants, and time and again I came upon raw recruits—an entire relief of uninstructed men. One guard—that commanded by Lieutenant David Walker, Second Infantry, was admirably handled, “coached,” and keyed up to its work, and another officer, Lieutenant Ayers, Third infantry, showed conspicuous ability. But, as a rule, officers and non commissioned officers of the Guard have too feeble a conception of their responsibilities and duties. Nor do regimental commanders take the active interest in their guard that should be shown. Not once did I hear of the colonel’s turning out his guard, inspecting it or its sentries.

It is recommended that the system prescribed for the camp of 1907 be repeated in 1908, and that company commanders be warned thereof early in the winter in order that they may have time to prepare.

FIELD MANOEUVRES.

I have had pleasure in reporting to the War Department that there was less of ceremony and parade and more of practical field work than ever before, the latter much appreciated by most officers and apparently by all the men. The problems prepared seem admirably adapted to our *terrain*.

The first problem, that calling for the defense of the Ordnance and Quartermaster’s Depot against the attack from the northwest, was creditably solved by the First and Second Infantry and well solved by the Third. Other problems, however, gave rise to a display of much individuality concerning which I have deemed it necessary to report separately. In all problems involving contact between opposing lines, it was observed that the officers, charged with the defense, threw forward a detachment some distance in front of one flank. This is a tactical error that should not be repeated. It serves no good purpose and in many cases subjects the detachment to annihilation or capture, or if it is so fortunate as to escape, it does so in a rush back to the main line, masking for the time being the fire of that part of the defense. Only once did I see such a detachment successfully and scientifically withdrawn. That was in the case of the detachment commanded by Captain Scott, Tenth Separate Battalion, in the last day’s manoeuvres of the camp of the Third and Tenth Infantry. It is recommended that at least three problems be prepared for the camp of 1908, all involving contact with the opposing force. That calls for the best efforts of all officers charged with attack or defense, and seems to incite the utmost interest among the men.

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POLICE AND SANITATION.

All camps were clean this year, the principal fault being the use of garbage pits as receptacles for empty and broken bottles. The medical officers were more precise and exacting in their inspections. Latrines were generally in good order and carefully burned out twice a day. Kitchens could still be improved a bit. One consequence of the abolition of the mess tent, which *had* to come, is that more men hang about the kitchens, eating and drinking there, and the cooks say this makes it more difficult to keep the places in order. The general police of camp is not well handled, companies straggle off to the east front, no two at the same time and, covering a very small front, push on through to the company streets. Better results might follow if the officer-of-the-day supervised, or an officer-of-police were appointed each day and required to insist on concert of action. There are still laggards, officers and men. Few companies form for any duty in quick, sharp, soldierly style. There are still sergeants who cling to the heresy that the men must not come out of their tents until assembly sounds after reveille. There are still officers who dawdle down to the company streets at the last moment, and are of little use when they get there. This is the third year I have been striving to break up that absurd notion. Reveille would be more promptly observed if the regimental and battalion commander would occasionally appear along the line of the company tents, and the same may be said of all formations.

DRILLS.

In close order, drills were held by battalion only, and that of Major Lee, Second Infantry, was well done. The Second Regiment *marches* when it drills, and in all regiments it was observed that the men were steadier in ranks than ever before. This was especially noticeable at one or two unusually and unnecessarily long formations for review and parade. Indeed, when a nervous young soldier twice raised his hand to his face at guard mounting, there was universal comment and criticism. We have, however, few sharp, accurate drill masters among our majors. All manner of little errors are allowed to go uncorrected so long as the general result is obtained. Not one company in ten can execute properly the movement of "company right," or "company right turn." A semicircular movement still prevails.

The Tenth Separate Battalion shows a greater ratio of improvement

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this year than does any one of the others. But, it may be said, that it would take only a few weeks in camp to bring them all to a high state of efficiency. Ceremonies were creditable. The band of the Second Regiment plays fine, spirited marching music which gives that regiment a marked advantage. The new band of the First promises well. The band of the Third fails to improve. Officers' salutes and sword manual, even among veterans, were poor in many cases, and guard mounting rarely went off without a "break" of some kind.

The work of the hospital corps, in which several new men were engaged, was in the main satisfactory. There seemed too few ready for duty during the ceremonies of the Third and Tenth Infantries, but the detail under Major Barnes, Surgeon, Second Infantry, was beyond criticism.

Taking it all in all, the camp of 1907, in point of instruction, experience, etc., was eminently a success. The rifle work at the ranges, under the able management of Colonel McCoy, was preëminently so.

The visits of the Governor seemed never to derange the work in hand, and served, on the contrary, as inspiration to officers and men. I have again to express my thanks for the aid and courtesy always extended to me by yourself and your associates. To the adjutant general of the army I have reported on the valuable service and assistance rendered by Lieutenant Lewis, Fifth United States Cavalry. Both the Guard and I were fortunate in his detail.

Very respectfully,

CHARLES KING,

Brigadier General W. N. G.

Captain U. S. A., Retired.

The following is General King's report of the 1908 Armory Inspections.

MILWAUKEE, Wisconsin, May 14th, 1908.

To the Adjutant General of Wisconsin,

SIR: I have the honor to submit the following observations concerning the inspection of the Wisconsin National Guard for the spring of 1908.

Companies formed in stronger numbers and with greater promptitude than heretofore. General improvement in care of arms and property, in adjustment of equipment and neatness of dress and packs was noticeable, also in steadiness, drill and discipline. In all essentials Companies "L" of the First Infantry, and "E" and "F" of the Second were conspicuous for excellence. Close following in order of merit were "G"

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of the Second, "A" and "E" of the Third. For marked improvement in every way, soldierly especially, Company "C," First Infantry, is to be highly commended. Companies "A," "E" and "H," First Infantry, "B" and "C," Second Infantry have made great progress. With possibly two exceptions all other commands are holding their own.

Every company being inspected in heavy marching order ready for the field, the general effect was most soldierly, and rigid examination developed the fact that very few men were not fully equipped for immediate service:—Minor items of the personal kit, in rare cases, were missing, and a limited few could not find knife or spoon. Low shoes were worn by one or two officers and a dozen or more men. They will never do for campaigning, and with the new legging, exposing two inches of stocking, are obviously impossible for military purposes. In several companies men are still permitted to wear the hat on the back of the head, giving the men a very unsoldierly appearance. Loose belts are still numerous, one company had 16 in the front rank alone. A dozen men were noticed chewing gum. This may be essential in field sports, permissible on practice march, but should be prohibited in ceremonies. The officers of two companies in the Second Infantry wore drab gloves in spite of the fact that these had been dropped from the army bill of dress, and white gloves had been prescribed in orders. One company appeared in the McKeever cartridge box and waist belt, and five captains forgot the "salute in person" (Paragraph 487 D. R.) preceding inspection.

Many officers, several of them of long service, are still weak in the sword manual. The salutes exchanged between captains and lieutenants are often careless and incomplete, sometimes being limited to the first motion. One or two subalterns, with drawn sabre in the right hand, gave the hand salute with the left. There are still officers who join a senior on the wrong side and, while in uniform, walk out of step. In this matter of military courtesy there are Guardsmen who yet have much to learn. I cannot too highly commend the care and attention evidently given by the new captain of Company "C," First Infantry, to the instruction of his men. Four of them reported to me at different points and under varying circumstances, and in every instance the salute, the pose, and the report was a model of soldierly precision. As a contrast to this a member of a company, once famous for its soldierly report as this referred to, but proceeded to make his own with his hands in his pockets and his hat on the back of his head. This at Milwaukee. Another man of the same company, re-

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porting at La Crosse, was almost as unsoldierly. At Beloit a member of Company "C" entered the captain's office, halted in front of the inspector's desk and made a model report. Immediately after him came a member of a neighboring company who, without removing his hat, leaned against the desk until "Private So-and-So" was called for, and then without change of pose or removing his hat, replied that he was "Mister" So-and-So of Company When asked if he had observed the report of the man preceding him, he said that he had. Evidently, however, it conveyed no lesson.

It was observed previously during inspection of the company to which "Mister So-and-So" belonged, that its captain addressed his men as "Fellers." It is years since I have heard such a slip in the Wisconsin Guard. Noncommissioned officers should instantly be corrected for such an error, but when it fell from the lips of a captain, I was too much surprised to speak.

One point may bear investigation on part of company commanders. Excellent as was the attendance this year, there seemed to be too many men away from inspection, excused because they reported "The boss won't let me off work." Captains should follow up such reports. I have found "bosses" who said the men could and would have been allowed to attend had they explained that inspection was ordered. It is instructive as well as suggestive to see the full ranks with which, under their present captains, many companies appear, when under their predecessors a dozen would be absent who "could not get away from work." It is inspiring to visit companies like "L" of the First, with every man on the roll present in full equipment, and every item of his kit in perfect order.

To complete the equipment of the Guard and make it correspond to that of the regular service, the "First aid" packet should be added, also the "housewife" to the field kit.

The inspection of the Troop and Battery mounted will be made in camp. The former reported in full ranks and excellent shape for the dismounted inspection required by the general government, but the Battery had many absentees.

In general the condition of books and papers, armory and property, was greatly improved. Some companies like "E," "H," "I" and "L," First Infantry, "E," "F," "G" and "M," Second Infantry, "D" and "E," Third Infantry are models in these matters. In only two or three companies was the condition of affairs reprehensible. The visit of Major Williams to each command, and the "checking up" of all property has proved most beneficial.

Encampments.

In conclusion, it is a pleasure to note that in attendance, efficiency, equipment and instruction the Wisconsin Guard stands to-day higher than ever before.

Very respectfully,

CHARLES KING,..

Brig. General W. N. G., Retired.

ENCAMPMENTS.

Since the last biennial period some material changes have been made in the system of instruction followed at the annual encampments. Formerly it was customary to hold a parade every evening and these were always held after the supper hour. Now not to exceed three parades are required of each regiment and these must be held before the supper hours so that practically all of the work of the day is now completed by six o'clock excepting where occasionally night formations are used as a part of the practical instruction for actual warfare.

Lectures except for officers have been given up as it was found that grouping the men together after the supper hour for technical talks was not conducive either to good instruction or their comfort.

Close order drills especially all that savor of the ceremonial have been abandoned and the work in that line confined to one battalion drill for each battalion and one short period of regimental evolutions for each regiment. The time thus gained has been devoted to extended order drill and to minor problems in field work. More attention has been given to bivouac camps and shelter tent drills so that it may now be said that a maximum amount of practical instruction in field service duties is imparted in a minimum amount of time. Marked improvement has also been made in instruction in rifle practice. The number of targets has been increased to a total of sixty so that for slow fire two battalions can finish firing at 200, 300 and 500 yards in about four hours, this being as far as any but the more experienced shots are permitted to go. The facilities for collective fire have also been improved so that now for this exercise an entire battalion is put on the line at one time. Each company has a sepa-

Encampments.

rate group of targets and each company fires three volleys and three rounds at will at 600, 800 and 1000 yards respectively. Improved telephone service has also been provided but the arrangement for this practice will not be complete until they are such that the preliminary firing of an entire regiment including collective fire can be completed in one day. The necessity of this is apparent when it is stated that it may be deemed advisable in the future in order that pace may be kept with the progress in instruction in the United States Army to assemble the entire military forces of the state at one time for the encampment period. The guard duty at the annual encampments has shown steady improvement due entirely to the indefatigable efforts of General King. The practice for the first four days of an encampment of making the guard detail so that each relief will be from one company has proved very helpful, coupled with the competitive system, in causing improvement.

A departure has been made at the encampments from the stereotyped extended order drill by adopting for the first time a crude course of instruction in field firing. This new system is shown by the following instructions which were given to the commanding officer of each regiment to follow:

1. Regiment will march out at 8:00 A. M. sharp. Each company to have no more than 32 men in line, the most experienced men in firing to be selected, and 20 rounds of ball cartridges having been previously issued to each man. As this is an experimental exercise and the necessity of safety paramount, file closers will not draw any ammunition or fire during the exercise. Neither will officers take their tactical positions in front during the advance but will remain habitually in rear of the firing line. There will be no advance by rushes either by squad, platoon or company.

2. The exercise will be performed by one battalion at a time, the other battalions standing "at ease" and noting the advance. On completion of its fire each battalion will return to the point where the rest of the regiment is assembled.

3. The regiment will march to a point near the west fence along the highway on Range 2. Form line there and the commanding officer will at once designate the battalion to begin the exercise, which battalion will at once move out in line of squads and deploy as skirmishers as soon as possible and halt before reaching the 1,000 yard point.

Encampments.

When deployed the right of the line during the entire advance must be kept to the left and north of the line of telephone poles.

4. Having been notified by the Inspector of Small Arms Practice that all is in readiness the battalion commander will take up the advance, moving expeditiously as if making an attack under fire of the enemy.

5. Halts will be made at 1,000 yards and at every 50 yards thereafter up to and including the 200 yard point.

6. At 1,000, 950, 900 and 850 yards, one squad in each company will fire one (1) round per man, a different squad in each company being designated to fire at each of the four ranges. (Total 128 rounds.)

7. At 800, 750, 700 and 650 yards, one squad in each company will fire two rounds per man, a different squad in each company being designated to fire at each of the four ranges. (Total 256 rounds.)

8. At 600, 550, 500 and 450 yards, a platoon in each company will fire two rounds per man at each range. (Total 512 rounds.)

9. At 400 and 350 yards, all companies to fire two (2) rounds per man at will at each range. (Total 512 rounds.)

10. At 300 and 250 yards, all companies to fire three (3) rounds per man at will at each range. (Total 768 rounds.)

11. At 200 yards, rapid fire, each man firing three (3) rounds. (Total 384 rounds.)

12. At the conclusion of rapid fire, battalion to be assembled and marched back to the regiment. There will be no charge.

13. Targets will appear at certain intervals. The battalion commander must so plan his advances as to reach the next firing point and deliver his fire before the targets disappear.

14. No shots will be fired after the targets disappear, even if the prescribed number of rounds for that range have not been fired.

15. The targets will be sixteen (16) "B" targets model 1897. There will be no divisions between them for companies as this is to be purely a battalion exercise.

16. A record of the hits made by each battalion will be kept. Only the hits on the figures on the targets will be counted.

For a further understanding of these rules it may be stated that the targets used were alternately raised and lowered every 30 seconds during the advance. The results were very satisfactory, the percentage of hits being very high and the control of the firing line by the officers excellent. It will be the policy to

Small Arms Practice.

amplify this system from time to time as it is the opinion of most of the officers that this instruction together with the night formations is the most valuable of any that they have received in recent years.

Another form of practical instruction that was given the officers has been a course in map making and map reading conducted by Colonel John G. Salsman. This exercise consisted in taking all the officers to a point on the military reservation where a map was made of all topographical features in sight. This was followed by a second lesson in reading topographical maps made of the section around Madison, Wisconsin, by the United States Government. This work was effective and decidedly beneficial.

In the issue of rations exact conformity with the regulations governing the U. S. Army has been the custom. Heretofore a deviation has been made in the matter of the issue of butter and milk but now these two items have been added by the United States Government to the regular army ration.

SMALL ARMS PRACTICE.

The course of instruction in rifle practice for 1907 is shown by the following order:

1. To insure uniformity in the instruction and preliminary drills for rifle practice the following schedule of exercises covering a period of five drills beginning with the second week in January, 1907, will be closely followed:

For the purpose of these drills each company will be divided into squads of such size that the individual instruction may be made thorough, and in such manner that the men as they become more proficient in the exercises are advanced from one squad to another.

1st Drill.

Instruction by the captain or some other competent officer by lecture and diagram on the blackboard of the different sights,— (full sight, half sight, fine sight) and instruction in the care of the rifle.

First tripod exercise.

Position exercise.

2nd Drill.

Second Tripod exercise.

Aiming exercise.

Small Arms Practice.

3rd Drill.

Third Tripod exercise.

Trigger pull exercise.

4th Drill.

Rapid fire exercise.

Position and aiming drill, kneeling and sitting down.

5th Drill.

Position and aiming drill—lying down.

General instruction in the adjustment of sights for different distances, explaining the different divisions on the leaf.

The instruction in these exercises to be based on paragraphs 1 to 56 inclusive of the Small Arms Firing Regulations for 1906, and will be conducted in such manner that all of the enlisted men of each command will be given the entire course of practice.

Special report of this work will be made on the regular monthly drill report for the company, giving in full the line of work taken up, the number of men in attendance, and the time devoted to each. This information will be included in the regular consolidated report to this office from Regimental Headquarters.

After the completion of the course as outlined, the instruction of the company in drill, close order, extended order, guard duty, etc., will be varied in such manner with instruction in gallery practice, that each member of the company will have fired the required rounds of gallery ammunition before going on the range May 1st, 1907. To further stimulate the interest in gallery practice the expenditure of a reasonable sum from the state allowance is authorized for the purchase of prizes to be given for the best scores at the gallery targets.

II. Range practice for rifle and carbine in Special Course "C" will commence May 1st and continue to October 31st.

Firing during the annual regimental camps will be devoted to battalion and regimental competition and to qualification in the several grades of marksmanship.

The annual rifle camp will be devoted to competition for the state team, firing for various prizes offered and qualification under the United States Army rules.

Careful records will be kept of every shot fired, both at the home stations and in the camps. These records will be placed in the record books, which will be issued for the purpose and which must be returned to the Adjutant General November 1st, 1907.

The allowance of rifle ball cartridges, Cal. 30, to each infantry company and troop of cavalry for use at home stations during the season of 1907 will be not less than 6,000 rounds.

Small Arms Practice.

In both gallery and range practice the utmost care must be taken to guard against accidents.

The order for 1908 is as follows:

I. The following instructions governing rifle practice for the season of 1908 are published for the guidance of all concerned:

Company commanders during January, February, March and April, 1908, will devote a portion of the time at each weekly drill to instruction in the use of the sights and to practice of the various aiming exercises as laid down in the Small Arms Firing Regulations for 1906. This course should be insisted upon in particular for all recruits and all men who have not developed as good shots in some previous season. The work should be supplemented with regular gallery practice as often as can be arranged for and the entire course so planned that no man, who is not an experienced shot, will go upon the range in 1908 without having had this instruction and enough gallery practice so that he knows how to hold and how to use the sights intelligently.

Special report of the work will be made on the regular monthly drill report for the company, giving the number of men in attendance, and the time devoted. This information will be included in the regular consolidated report to this office from Regimental Headquarters.

To further stimulate the interest in gallery practice the expenditure of a reasonable sum from the state allowance is authorized for the purchase of prizes to be given for the best scores at the gallery targets.

II. Range practice for rifle and carbine in Special Course "C" will commence May 1st and continue to October 31st.

Firing during the annual regimental camps will be devoted to battalion and regimental competition and to qualification in the several grades of marksmanship for rifle and pistol.

The annual rifle camp will be devoted to competition for the state team, firing for various prizes offered and qualification under the United States Army rules.

Careful records will be kept of every shot fired, both at the home stations and in the camps. The records will be placed in the record books, which will be issued for the purpose and which must be returned to the Adjutant General November 1st, 1908.

The allowance of ball cartridges, cal. .30, to each infantry company and troop of cavalry for use at home stations during the season of 1908 will be not less than 9,000 rounds, provided the instruction of the company as provided in this order has been of such a nature as to warrant the expenditure.

Small Arms Practice.

In both gallery and range practice the utmost care must be taken to guard against accidents.

The object of instruction in rifle firing should be to produce a large number of uniformly good shots rather than to develop expertness in particular men. A man who has been a good shot during preceding seasons seldom, if ever, loses his ability to shoot well. The attention of the instructor should therefore be concentrated on the poor shots and new men, rather than on the best shots.

In arranging for target practice at the home station it should be always remembered that Sunday is the legal day of rest, and that any military service rendered on that day (excepting when troops are ordered out on active duty) must be purely voluntary and no compulsion shall be used in any way to get men on the range on that day.

III. The course of pistol firing submitted by the committee of the National Guard Association of the United States having been approved by the Secretary of War and published in Circular No. 85, War Department, Washington, Dec. 16, 1907, is adopted to govern such practice in the instruction and competition with the pistol by the Wisconsin National Guard.

PISTOL COURSE.

Divided into three classes, viz.: *Marksman, sharpshooter, expert.*
Target "A" (8-inch bullseye).

Course for qualification as marksman and as sharpshooter.

Distances, 15, 25, and 50 yards:

15 yards: 2 scores, rapid fire, 10 seconds to each score of 5 shots.

25 yards: 2 scores, rapid fire, 10 seconds to each score of 5 shots.

25 yards: 2 scores, timed fire, 30 seconds to each score of 5 shots.

50 yards: 2 scores, slow fire, 1 minute to each shot, 5 shots to each score.

Necessary for qualification as marksman: Sixty-five per cent of possible score, or 130 out of 200 points. Necessary for qualification as sharpshooter: Eighty per cent of possible score, or 160 out of 200 points.

Course for qualification as expert (open to sharpshooters only).

Distances, 15, 25, 50, and 75 yards—

15 yards: 2 scores, rapid fire, 8 seconds to each score of 5 shots.

25 yards: 2 scores, rapid fire, 8 seconds to each score of 5 shots.

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25 yards: 2 scores, timed fire, 20 seconds to each score of 5 shots.

50 yards: 2 scores, timed fire, 20 seconds to each score of 5 shots.

75 yards: 2 scores, slow fire, 20 seconds to each shot, 5 shots to each score.

Necessary for qualification as expert: Eighty per cent of possible score, or 200 out of 250 points.

IV. Article VII of the Laws and Regulations for the Wisconsin National Guard as amended by Par. IV, G. O. No. 17, A. G. O., August 28, 1907, is further amended by inserting the following paragraph:

211. Those who qualify in the course for pistol practice as provided for the militia by the War Department in the grade of "pistol marksman," "pistol sharpshooter," and "pistol expert" will be entitled to wear insignia indicating the qualification attained, as follows: For a marksman, a bronze pin bearing the inscription "Pistol Marksman;" for a sharpshooter, a bronze badge consisting of a cross pendant from a pin bearing the inscription "Pistol Sharpshooter;" for an expert, a bronze badge consisting of two pistols crossed superimposed upon a laurel wreath, the whole suspended from a pin bearing the inscription "Pistol Expert."

For each three years of qualification in any of these grades of pistol marksmanship a bronze bar will be issued specifying the year of qualification and will be attached to the lower edge of the pin.

Only one of these decorations will be worn. In cases when a lower decoration was won and later a decoration of higher value, only the higher decoration will be displayed.

That in the main a satisfactory degree of improvement in the ability of the men to shoot has been made, is shown by the following reports for 1906 and 1907 as rendered under the regulations of the War Department:

Small Arms Practice.

REPORT OF SMALL-ARMS FIRING OF THE WISCONSIN NATIONAL GUARD
FOR THE YEAR 1906.
Under Course "C."

ORGANIZATION.		RIFLE AND CARBINE FIRING.									
		Classification and Figure of Merit.									
Regiment.	Co.	Average strength, present and absent, commisioned and enlisted, for the entire firing period.	Expert riflemen.	Sharpshooters.	Marksmen.	First-class men.	Second-class men.	Third-class men.	Fourth class men.	Figure of merit.	Figure of merit previous year.
1st Infantry.....	F.&S	16	6	2	4	0	2	2	1	126.25	.....
	A	68	4	2	27	5	4	15	11	66.54	48.32
	B	59	0	5	18	5	6	17	0	60.08	57.46
	C	62	3	3	34	2	3	17	0	89.51	103.46
	D	58	12	1	1	2	5	5	0	87.41	59.12
	E	76	11	6	29	4	6	20	0	81.73	61.38
	F	68	3	3	19	6	8	29	0	60.15	54.20
	G	73	0	1	23	11	9	29	8	55.00	60.98
	H	71	1	7	19	12	10	14	8	64.05	59.18
	I	71	4	6	33	17	5	15	2	84.50	87.57
	K	68	10	1	3	17	8	19	14	65.66	49.31
	L	69	2	3	28	7	10	16	3	70.07	68.96
	M	68	1	2	31	8	8	14	1	74.12	85.47
			827	57	42	306	79	86	212	45	72.96	65.97
2nd Infantry.....	F.&S	71	3	5	35	8	11	5	4	83.21	61.18
	A	72	0	0	24	11	19	18	0	60.48	41.85
	B	71	2	3	19	10	7	20	10	57.04	59.78
	C	65	0	0	6	10	11	6	6	34.15	41.87
	D	73	2	17	30	7	7	16	0	94.31	74.08
	E	73	1	6	12	18	6	20	0	63.69	42.35
	F	68	1	4	12	9	10	28	6	35.81	41.18
	G	70	0	0	13	9	20	2	2	46.21	45.28
	H	68	2	0	23	9	7	2	13	54.14	57.87
	I	71	1	4	24	2	5	12	17	65.80	67.46
	K	66	1	4	25	5	5	12	9	61.32	61.84
	L	71	0	1	24	15	11	10	9	55.85	66.01
	M	64	0	3	20	9	5	20	7	.....	.....
			832	12	44	243	118	130	225	60	61.17	55.35
3rd Infantry.....	F.&S	20	7	3	10	.....	.....	.....	.....	142.50	.....
	A	70	3	10	26	9	8	14	0	84.50	75.04
	B	61	4	5	48	4	0	0	0	109.01	94.33
	C	69	14	7	26	6	4	12	0	104.63	67.61
	D	68	13	7	25	5	5	14	0	100.95	71.59
	E	72	11	3	30	11	5	5	0	80.06	74.71
	F	74	3	13	24	3	11	20	0	95.04	75.06
	G	68	3	10	36	2	12	5	0	68.31	49.39
	H	71	8	1	11	18	8	2	7	107.78	64.87
	I	70	13	4	35	7	3	3	0	113.69	65.55
	K	69	15	8	30	5	4	7	0	131.87	86.97
	L	72	31	1	26	5	2	2	0	124.61	96.28
	M	76	22	8	33	5	3	5	0	.....	.....
			860	147	80	361	80	61	128	0	102.3.	74.94
10th Sep. B't Inf.	F.&S	71	3	5	33	13	5	10	2	81.15	69.26
	A	65	0	0	27	7	13	16	0	62.07	55.57
	B	66	0	0	18	11	10	18	0	50.07	44.36
	C	63	2	1	23	10	14	13	0	70.31	75.58
	D	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
		265	5	6	101	41	42	57	13	66.94	61.20
Troop A, 1st Cav.....		71	5	2	23	3	6	22	10	61.19	33.98
Total.....		2,855	226	174	1,034	321	328	614	128	77.60	64.3

Small Arms Practice.

 REPORT OF SMALL-ARMS FIRING OF THE WISCONSIN NATIONAL GUARD
 FOR THE YEAR 1907.
 Under Course "C."

ORGANIZATION.		RIFLE AND CARBINE FIRING.									
		Classification and Figure of Merit.									
		Average strength, present and absent, commissioned and enlisted, for the entire period of firing.	Expert riflemen.	Sharpshooters.	Marksmen.	First-class men.	Second-class men.	Third-class men.	Fourth class men.	Figure of merit.	Figure of merit previous year.
Regiment.	Co.										
1st Infantry.....	F.&S.	18	7	2	8	1	0	0	0	143.06	126.25
	A	67	3	5	18	8	6	25	0	70.15	66.54
	B	63	3	0	21	5	9	16	9	58.49	60.08
	C	69	4	2	21	10	14	6	0	85.65	89.52
	D	57	9	6	23	4	4	12	0	96.84	87.41
	E	74	38	5	33	1	2	5	0	133.45	89.47
	F	65	5	0	21	7	11	21	0	71.10	60.15
	G	63	0	3	19	6	8	18	12	46.51	55.00
	H	69	6	7	22	7	4	20	9	61.51	66.06
	I	69	0	7	35	10	7	4	0	99.87	34.51
	J	68	2	3	34	6	4	16	3	74.41	65.66
	K	69	2	3	34	11	9	10	0	81.52	70.07
	L	70	3	4	35	12	6	10	0	85.71	74.12
			824	74	47	335	88	84	163	33	82.26	73.33
2nd Infantry.....	F.&S.	18	1	1	9	1	1	6	0	76.95	...
	A	94	3	17	25	8	8	3	0	104.37	85.51
	B	78	0	10	16	9	8	23	2	64.78	60.49
	C	68	2	0	23	14	11	16	0	65.59	57.04
	D	61	0	0	11	11	14	20	5	46.31	34.15
	E	67	5	3	38	8	6	0	0	92.84	94.32
	F	68	3	3	15	11	11	19	6	62.13	63.70
	G	68	3	1	23	1	6	28	6	54.49	50.51
	H	68	0	5	24	9	10	17	3	66.10	46.21
	I	68	2	0	17	10	5	21	13	48.68	54.04
	J	71	2	2	30	6	8	13	10	65.92	65.83
	K	67	0	0	14	11	9	22	11	43.21	62.33
	L	68	1	4	28	7	7	10	11	67.28	51.86
			824	22	46	273	106	103	205	69	65.23	61.17
3rd Infantry.....	F.&S.	19	5	5	9	0	0	0	0	139.47	142.50
	A	70	9	12	37	4	5	3	0	112.57	84.50
	B	61	6	11	33	4	3	4	0	108.85	109.02
	C	69	8	7	33	12	6	3	0	104.06	104.64
	D	68	14	7	38	3	5	1	0	119.63	100.96
	E	70	13	2	28	8	4	5	0	107.86	95.07
	F	69	3	16	28	13	9	0	0	104.71	80.09
	G	67	0	16	45	1	3	2	0	106.64	95.59
	H	68	7	5	42	10	2	2	0	106.18	68.31
	I	70	18	6	35	10	1	0	0	125.72	107.79
	J	71	5	8	43	8	2	5	0	102.11	113.70
	K	69	2	15	44	3	4	1	0	118.48	131.88
	L	70	19	10	33	5	3	0	0	130.33	124.67
			841	109	120	458	81	47	26	0	112.10	102.30
10th S. B. Infantry	A	72	6	1	35	8	12	10	0	85.42	84.15
	B	71	0	0	24	14	14	19	0	61.13	62.08
	C	67	2	0	25	3	7	22	8	55.08	50.08
	D	61	1	1	19	10	7	15	11	54.69	70.32
		274	9	2	103	35	40	66	19	64.54	66.56
1st Cavalry.....	A	68	4	3	14	9	15	20	3	62.87	61.20
Total.....		2,831	218	218	1,183	319	289	480	124	83.99	77.62

Small Arms Practice.

The use of the .22 caliber rifle for gallery practice has been continued with good effect. The U. S. Government is now prepared to issue rifles for gallery practice which are an exact duplicate of the service rifle except they are of .22 caliber and chambered for the commercial .22 caliber ammunition. It will be the policy to draw and issue these rifles as fast as possible giving each company a sufficient number so that an evening's work may be finished expeditiously. It is believed that their use will bring still further improvement.

During the past two years Wisconsin has been represented at the National Competition which is participated in by teams from the various branches of the army and the several states and the District of Columbia. The National Match in 1906 was shot at Sea Girt, New Jersey and in 1907 at Camp Perry, Ohio. The personnel of the Wisconsin team in 1906 was as follows:

TEAM.

C. F. Asmuth, Sergeant, Co. "A," 1st Inf.
 V. H. Newland, Artificer, Co. "D," 3rd Inf.
 S. J. Olsen, Sergeant, Co. "C," 1st Inf.
 O. J. Olsen, Private, Co. "C," 1st Inf.
 C. H. Wicklund, Sergeant, Co. "K," 3rd Inf.
 A. Lund, Corporal, Co. "I," 3rd Inf.
 R. A. Holdridge, Private, Co. "A," 10th Sep. Batt. Inf.
 P. J. Comer, Sergeant, Co. "D," 3rd Inf.
 R. L. Schlick, Color Sergeant, 1st Inf.
 John Aulesbrook, Corporal, Co. "M," 1st Inf.
 G. E. Bacon, 1st Lieutenant, 1st Inf.
 F. H. Fowler, 2nd Lieutenant, 3rd Inf.
 James Allen, Sergeant, Co. "A," 1st Inf.
 A. N. Lehne, Corporal, Co. "A," 10th Sep. Batt. Inf.
 Geo. A. Crippen, Sergeant, Co. "E," 2nd Inf.

That for 1907 was as follows:

Reinhold L. Schlick, Color Sergt. 1st. Inf.
 Paul Ahnert, 1st Lieutenant, 1st Inf.
 George A. Huntzicker, Color Sergt. 2nd Inf.
 Ole J. Olsen, Private, Co. "C," 1st Inf.
 Peter J. Comer, Sergeant, Co. "D," 3rd Inf.

Small Arms Practice.

Conrad F. Asmuth, Sergeant, Co. "A," 1st Inf.
 Gustav C. Schwandt, Corporal, Co. "F," 2nd Inf.
 Carl L. Behnken, Private, Co. "D," 3rd Inf.
 George A. Crippen, Sergeant, Co. "E," 2nd Inf.
 Frank H. Fowler, 2nd Lieutenant, 3rd Inf.
 James R. Allen, Private, Co. "A," 1st Inf.
 Joseph H. Russell, Private, Co. "L," 2nd Inf.
 Leonard L. Bailey, Sergeant, Co. "C," 3rd Inf.
 Severt J. Olsen, Captain, 1st Infantry.
 John Aulsebrook, Corporal, Co. "M," 1st Inf.

The team in 1906 secured ninth place and in 1907 with an increased number of teams competing and shooting much better than it did in 1906, thirteenth place.

It is believed that by arbitrary selection a team could be selected that could win a higher standing but as the object of this work is to encourage and stimulate interest in marksmanship and thereby secure a higher average proficiency this system of selection is not deemed advisable. At present all the places on the team are subject to open competition, those men being selected who make the best scores during a long and severe trial, so that every militia man in the state who believes he has sufficient ability has an opportunity to try for a place. It is not believed advisable by the military authorities of the state to sacrifice this stimulus for the mere satisfaction of winning a higher standing among the teams of the country. Ability to shoot straight, willingness to obey and the knowledge of how to take care of one's self are the three prime requisites for a good soldier and among these ability to shoot comes first, for without this no matter how well trained soldiers may be they simply become food for the enemy's powder without being able to inflict a commensurate degree of injury in return.

Since the last report a change has been made in the position of Inspector of Small Arms Practice. Colonel W. W. Warren voluntarily asked to be retired. Upon the granting of his application the following order was published:

I. At his own request and for business reasons that make further service impracticable, Colonel Winfield W. Warren is relieved from duty as Inspector of Small Arms Practice and placed on the Retired List of the Wisconsin National Guard with rank of Colonel. Colonel

Small Arms Practice.

Warren enlisted in Co. "K," 3rd Infantry, April 28, 1884, commissioned second lieutenant May 16, 1890, first lieutenant July 19, 1895, captain October 19, 1897, mustered out May 11, 1898, to join the United States Volunteer service, War with Spain, as Captain Co. "K," 3rd Wisconsin U. S. Volunteers, mustered out of the United States Volunteer service Jan. 13, 1899, commissioned captain Co. "K," 3rd Infantry, Wisconsin National Guard, May 25, 1899. Retired December 30, 1899. Commissioned first lieutenant Co. "K," 3rd Infantry, October 3, 1900, captain April 28, 1903. Retired February 15, 1905. Returned to the active list as Assistant Inspector of Small Arms Practice with rank of captain February 20, 1905, commissioned colonel and Inspector of Small Arms Practice January 2, 1906. Colonel Warren's entire service has been consistent and soldierly.

II. The promotion of Captain Robert B. McCoy, 3rd Infantry, Wisconsin National Guard, to Colonel and Inspector of Small Arms Practice, is announced. He will be obeyed and respected accordingly.

Captain Robert B. McCoy, commanding Co. "L," 3rd Infantry was on March 21, 1907, promoted to the vacancy and now occupies the position of Inspector of Small Arms Practice with rank of Colonel and Adjutant General. He has performed the duties of the position with a marked degree of ability and success.

As an adjunct to military instruction in rifle practice a state rifle association known as the Wisconsin Rifle Association has been organized among the officers of the Wisconsin National Guard both active and retired. This association has secured membership in the National Rifle Association. The organization is without expense to the state, as all cost of whatever work is done by it will be borne by the members as individuals. The objects of the association are to stimulate interest in rifle practice both among military men and civilians by offering prizes for competitions, by eventually holding competitions, by promoting the organization of civilian rifle clubs and by endeavoring to secure the adoption of a system of indoor rifle practice for the public schools. The organization was started among military men first as it was easier in this way to secure quickly an organized body of men who understood and appreciated the necessity of this work. Arrangements can be made whereby a limited number of rifles and a reasonable amount of ammunition can be purchased by legally authorized clubs from the United States

Military Reservation.

Government at practically cost prices. It is confidently expected that with the proper effort this organization can be made to become large and powerful and an important factor in the development of intelligent instruction in range work with a corresponding degree of benefit to the state and to the national defenses.

BREVET SECOND LIEUTENANTS.

The proper authorities of the University of Wisconsin having reported them as entitled to the honor brevet second lieutenant commissions in state troops have been issued to the following:

1907.	1908.
Howard Colwell Hopson	Charles Schley Mercein
Walter Scott Underwood	Miles W. Birkett
Albert Aaron Johnson	Adolph Heinz
Charles Rollin Clark	Philip F. Schwenker
Robert Fred Egelhoff	Frank M. Kennedy

WISCONSIN MILITARY RESERVATION.

Comparatively little in the way of permanent improvement has been made on the Military Reservation since the last report, excepting that the system of roads planned by the Quartermaster's Department has been extended and with the use of cinders secured from the railroad companies are being put in fine condition. Arrangements have been completed for draining the low land on the reservation. Land has been purchased for the right of way of a drainage ditch to the main ditch of the drainage district to the north of the reservation. This will avoid interference on account of high water at the long range firing points and will furnish a satisfactory outlet to the sewerage system now on the reservation. New hardwood floors have been laid in the ordnance and quartermaster's depot and the Commissary building has been repaired and put in shape for use as repairing quarters during the period that the reservation is not occupied by troops. A fire alarm system has been established. Additions to the Quarter-

Armories.

master's house are now needed and the same necessity exists as before for a new ice house with cold storage facilities.

The movement for the purchase by the United States Government of land adjacent to the Reservation for use as an artillery range has been abandoned and through the efforts of Congressman John J. Esch. purchase has been made of a tract between Tunnel City and Sparta which is much better adapted for the purpose. It is expected that in due course of time this land will be available for use at certain times, by permission of the Government, by the Wisconsin military. This will be very advantageous for the battery as all kinds of fire at all kinds of ranges can be had there. It is also hoped and expected that at some time the entire forces of the state can be mobilized there for maneuver purposes. This does not mean by any means any abandonment of the military reservation at Camp Douglas as it still remains for instructional purposes for a regiment, or even more, the best ground known to the military authorities.

ARMORIES.

Since the last report three new company armories have been secured, one at Neenah for Co. "I," 1st Infantry, one at Menomonie for Co. "H," 3rd Infantry, and one now in the course of erection at Beaver Dam for Co. "K," 2nd Infantry. A lot has been purchased and an armory it is expected will be soon erected at Manitowoc for Co. "H", 2nd Infantry.

The armory at Menomonie was built by the individual efforts of the officers and men of the company. The same methods are being followed at Beaver Dam and Manitowoc. At Neenah the most complete, compact and convenient armory in the state as well as one of the handsomest was built, furnished, insured and turned over to trustees for the perpetual use of Co. "I," 1st Infantry by the Honorable S. A. Cook of Neenah. This gift is by far the richest and most practical of any ever given to the Wisconsin National Guard or any part of it by any person or organization. It is a credit to the company, to the city and to the state, and the patriotic and generous action of Mr. Cook cannot be too highly commended.

Armories.

Battery "A," 1st Regiment Field Artillery is now located on a tract of land of nineteen and one half acres situated at White Fish Lay Milwaukee. Excellent stable facilities have been provided there, fine accommodations furnished for the proper storage and care of all property issued to the Battery and ample company accommodations furnished. There is also upon the grounds a good house in which a sergeant of the command who acts as caretaker lives.

This location has been procured by the use of funds accumulated by the Battery partially by state aid but principally through the efforts of Colonel Otto H. Falk in securing subscriptions and by making liberal personal concessions on his own account. The Battery should now be able to maintain there sufficient horses for training purposes for a platoon, pay all running expenses and something each year on the indebtedness due, from its annual revenue. It is expected that this change of quarters will give the Battery such an impetus that it will in time attain as high a degree of proficiency as it is possible for a militia organization in that branch of the service to reach.

An important change has also been made in the station of Troop "A," 1st Cavalry. This organization by reason of the sale of the Broadway Armory has been able to purchase a tract of approximately thirty acres in a part of the city toward Whitefish Bay about five minutes ride nearer the center of the city than the Battery location. The stables owned by the troop have been torn down and re-erected on these grounds. A house already on the property is now used for Troop quarters. This property is practically all paid for and is now valued at \$80,000. There is needed and at once additional barn facilities, a Troop Armory and a riding hall. Arrangements are being made for raising the money for erecting these buildings and before another report is rendered it is confidently expected that they will be well under way if not finished. The Troop now owns sixty horses and is in first class condition.

The necessity for proper armories for each and every command is becoming more pressing every year. The amount of property issued by the Government and for which each company commander is both responsible and accountable is increas-

Armories.

ing rapidly and will continue to increase for the next four or five years. This property accountability together with the necessity for financing the expenses of a company and particularly the maintenance of an armory is making the work of a company commander so burdensome that it is becoming difficult to retain the right kind of men in the service. This becomes especially apparent when attention is called to the fact that nine tenths of the officers if not all of them earn their own living and have families to support. This duty is their first concern and though they devote willingly all the time they can spare to their military work such time is from the very necessity of things limited in amount. The problem therefore is to lighten their burden without diminishing the efficiency of the force. This can be done so far as the armory is concerned by furnishing each organization with a proper armory. If a large amount of property is to be issued to a company and the United States Government, as it properly should, is to require the best care of such property that can be given it, then the first requisite is a proper place to keep it in.

In the judgment of the military authorities of the state the time has come when if its military forces are to be maintained at a high point of efficiency it is necessary for the state to embark upon a comprehensive and progressive system of building and maintaining armories that the company commanders may have proper places to work in, that they may be relieved of the necessity of financing their armories and that proper facilities may be furnished for the care of all military property issued to them. Such action has been found necessary long ago in the eastern states and there seems to be no good reason now why a plan cannot be devised extending over a term of years which will furnish the armories needed at a minimum expense. The first point of operation should be the city of Milwaukee where as a general rule the armories that can be secured are not only difficult to find but are very expensive and oftentimes entirely inadequate.

Coupled with the armory question is another of almost equal importance, and that is provision on the part of the state whereby company commanders will be enabled to hire a competent

National Legislation.

man for each command to take care of the company property at all times when the company is not in the field. Competent men for this purpose can be easily procured for nominal wages. If the power is given to company commanders to hire such men and the funds furnished to pay them, with the power of retention or discharge in their own hands they can quickly reduce the problem of the care of property to a minimum. With the armory matter taken care of and a custodian of property furnished, company officers can devote their entire time to recruiting and instructing their commands and this they can do efficiently without too much material interference with their private duties.

These two considerations are apparently the most important that confront the Wisconsin National Guard at this time, and are generally held among the officers of the state to overshadow any necessity for an increase in the size of the present force or the formation of any new military, quasi-military or naval organizations.

NATIONAL LEGISLATION.

During the last two years the United States Government has adopted a much more liberal and advanced attitude toward the organized militia of the country. The annual appropriation for the support of the militia was increased first from one million to two million dollars and at the last session of Congress a new law was passed appropriating for equipment, stores and supplies an additional two million dollars. Under this new law all the militia of the country can be called out by the President, through the Governors, for war service any where within or without the United States. The service too instead of being limited as before will be from now on the same as that of the Regular Army, to-wit, for the term of enlistment, and militia organizations in war time next to the Regular Army will be given precedence over all volunteers. This legislation was secured largely through the efforts of the National Guard Association of the United States at whose session during the last two years Wisconsin has been represented. Under the provisions

Medical Department.

of the new federal law a militia board of five militia officers has been appointed by the Secretary of War to consult with him and aid in the formulation of regulations for the militia and to advise in reference to all matters pertaining to the militia. On this board Wisconsin has the honor to have a representation.

A separate division for militia affairs has been created within the War Department and every effort from now on will be made by the National government to make the militia of the country as much a bone-fide part of the first line of resistance in the event of the outbreak of a war as is the regular army.

MEDICAL DEPARTMENT.

TO HIS EXCELLENCY JAMES O. DAVIDSON,
Governor and Commander-in-Chief.

SIR:—I have the honor to submit herewith a report for the two years ending June 30, 1908.

Since making my last report it has been found expedient to return to the method first followed in relation to the field hospitals, that is, to issue to each regiment in camp of instruction the field hospital assigned to it for service, as it was found that the supplies suffered from deterioration in the outfits that were unused and that it was more financial loss than where each hospital was used. It is necessary to keep careful watch of the emergency cases on account of the instability of some of the tablets, notably those of bromide of soda and chloral which deliquesce and in some instances have broken the bottles, corroded the metal tops of other bottles and stained the leather cases in spite of thorough inspection twice yearly.

Since the physical examination of recruits has been strictly followed the personnel of the guard has greatly improved, evidenced by the lack of sickness due to the fact that the men pay more attention to personal and general sanitary recommendations and there are no men enlisted who are not in first class physical condition.

The old medical and hospital supplies that were in the old hospital building have been acted upon by a surveying officer

Work at Home Stations.

and I am now awaiting his report. As a rule they have become useless and in the future only what supplies are drawn from the Government will be used except possibly a small amount of drugs that can be purchased.

The vacancy caused by the sudden death of Lieutenant W. A. Gordon, Medical Department, assigned to the 2nd Infantry, was filled by Lieutenant F. Gregory Connell, who was commissioned on Dec. 11, 1907. An additional Medical Officer was assigned to the 3rd Infantry in the person of Lieutenant Wm. M. Trowbridge, who was commissioned Dec. 12, 1907.

In the future it may become advisable in the interests of instruction and discipline to concentrate the regimental detachment of the hospital corps assigned to each regiment at some point in the regimental territory where a medical officer is stationed. At present hospital corps men for each detachment to a regiment are recruited at several different points with the result that there is no opportunity for combined instruction except at the annual encampments. This method is open to the further objection that it divides property accountability and makes more returns necessary. I would respectfully recommend therefore that the legislature be asked to make a small annual appropriation for rental for each hospital corps detachment that proper accommodations may be had for the care of property and for the instruction of the enlisted men.

Very respectfully,

JOHN B. EDWARDS,
Colonel & Assistant Surgeon General.

WORK AT THE HOME STATIONS.

During the past two years an important addition to the course of instruction at the home station has been made. This consists of each company making, during the early part of the summer, a practice march out into the country from the armory the selection of a proper camping site with a bivouac camp over night. During the night a guard is maintained around the camp thus giving the men practical instruction in guard duty, and during the day attention is paid to extended order. It has

Miscellaneous.

been found nearly impossible to give satisfactory instruction in either of these branches indoors and the introduction of this new method has largely obviated that difficulty and given an opportunity for other valuable training. The length of the marches has varied from three to eight miles one way. The exercises have been largely attended and in each instance the commanding officer has been required to make a full report in writing together with a road sketch of the route covered.

MISCELLANEOUS.

It is with regret that the death of Captain Frank E. Bent, commanding Co. "I," 2nd Infantry, and the demise of 1st Lieut. Wm. A. Gordon of the Medical Department is announced. Captain Bent was killed in an automobile accident in December, 1907 and Lieut. Gordon died of pneumonia in December 1907. In both instances the officers were promising young men of exceptional ability. By their deaths the Wisconsin National Guard suffered a distinct loss.

Announcement is also made of the retirement of Major J. M. Ballard, 3rd Infantry, on account of disability. The termination of activity came after a period of twenty-five years in the service of the state during which time this officer proved himself zealous and capable.

An addition to the military literature of the state has been made in the complete publication of the military laws and regulations governing the Wisconsin National Guard. The edition is in compact form and provided with an excellent index and supplies a reference book that was very much needed.

It is a source of regret that the proposed pension bill presented to the last session of the legislature failed of passage. There are several cases of deplorable accidents to men while performing military duty for the state which have practically divested them of their earning power. There is no way in which assistance can be given them except by an act of the legislature. These cases are in every instance worthy and are not sufficiently numerous to make the payment of a small payment anything of a burden upon the state.

General Orders and Circulars.

After several years experience it has been found that an annual checking up by the Quartermaster's Department of all military stores and supplies issued to the several organizations is very advisable and provision should be made to make this permanent.

It has not been found necessary during the past two years to call out any part of the National Guard for active service. An application for military assistance was received from the sheriff of Sawyer County but upon due investigation it was found that the proper county authorities had not exhausted their resources or even made proper efforts in their own behalf. The application was therefore denied.

In September 1907 the 2nd Infantry participated in the National camp of instruction held at Fort Benjamin Harrison, near Indianapolis Indiana. The regiment acquitted itself in a soldierly manner and received a great deal of benefit from its tour of duty there. Its work was of the same high order as that of the 1st Infantry at West Point, Kentucky, in 1905. This year arrangements have been made for the 3rd Infantry to attend a similar camp at Fort Benjamin Harrison. The expense of these maneuver camp is all paid by the United States.

SYNOPSIS OF GENERAL ORDERS AND CIRCULARS.

General Orders No. 1.

Jan. 2, 1906.

I. Accepts resignation of Colonel John J. Hannan, Military Secretary.

II. Announces the appointment of Oliver G. Munson as Military Secretary with rank of Colonel.

III. Retires Colonel George Graham, I. S. A. P. on account of age.

IV. Transfers Colonel Otto H. Falk from the command of the 1st Infantry to the General Staff.

V. Announces the promotion of Lieutenant Colonel Geo. H. Joachim 1st Infantry to Colonel to command 1st Infantry. Major D. A. Stearns from Major to Lieutenant Colonel, 1st Infantry.

VI. Announces the promotion of Captain Winfield W. Warren, A. I. S. A. P. to be Colonel and I. S. A. P.

VII. Accepts the resignation of Captain C. G. Price, 1st Inf. and Captain W. E. Burke, 1st Infantry.

General Orders and Circulars.

- General Orders No. 2. Jan. 4, 1906.
Publishes list of men dishonorably discharged during preceding six months.
- General Orders No. 3. Jan. 4, 1906.
Publishes course of instruction for the Wisconsin National Guard in preparation for the annual armory inspections.
- General Orders No. 4. Jan. 4, 1906.
Publishes instructions governing small arms practice.
- General Orders No. 5. Feb. 8, 1906.
Publishes call for a school for all the officers of the W. N. G. to be held at Madison March 7th and 8th, 1906.
- General Orders No. 6. Feb. 15, 1906.
Announces the inspection for the War Department to be made by Captain Charles King, U. S. A., retired.
- General Orders No. 7. May 8, 1906.
Announces dates and regulations for the camps of the Wisconsin National Guard during July, 1906.
- General Orders No. 8. May 15, 1906.
Announces instructions governing the encampments for 1906.
- General Orders No. 9. June 10, 1906.
Publishes regulations for the government of the W. N. G.
- General Orders No. 10. June 14, 1906.
Publishes information relative to the field inspections of the W. N. G.
- General Orders No. 11. June 19, 1906.
Announces dates and regulations governing for camp for state rifle competition from Aug. 6th to August 11, 1906.
- General Orders No. 12. July 2, 1906.
Publishes list of men dishonorably discharged during the preceding six months.

General Orders and Circulars.

- General Orders No. 13. August 20, 1906.
 I. Announces team to represent the state at the National Match for 1906.
 II. State team for 1906.
 III. Annual award of prizes won at Rifle Camp.
 IV. The list of officers and men who qualified as experts, sharpshooters and marksmen, Army Course.
 V. Winner of revolver presented by General Charles King. First Lieutenant H. C. Adley, 10th Sept. Batt. Inf.
 VI. Winner of Holway Diamond Badge. Captain H. C. Baker, 1st Infantry.
 VII. Winners of medals in Troop and Battery pistol competition
- General Orders No. 14. August 30, 1906.
 Reports result of annual inspections.
- General Orders No. 15. Nov. 26, 1906.
 I. Publishes standing of the companies of the W. N. G. in rifle practice.
 II. The classification of the W. N. G. under Course C.
 III. Award of Pfister Trophy for best all around company to Co. "E," 2nd Infantry, W. N. G.
- Circular No. 1. Jan. 4, 1906.
 Promulgates directions for making out morning report books at the home stations.
- Circular No. 2. May 1, 1906.
 In relation to observance of Memorial Day.
- Circular No. 3. May 23, 1906.
 Published extracts of the Report by General Charles King relative to the inspections of the W. N. G.
- Circular No. 4. Sept. 25, 1906.
 Report of field inspections of the W. N. G.
- General Orders No. 1. Jan. 2, 1907.
 Publishes directions for the instruction and preliminary drills for rifle practice.

General Orders and Circulars.

- General Orders No. 2. Jan. 2, 1907.
Publishes list of men dishonorably discharged during the preceding six months.
- General Orders No. 3. Jan. 15, 1907.
Publishes course for armory instruction to be followed during the winter and spring months.
- General Orders No. 4. Jan. 16, 1907.
Publishes amendment to General Orders No. 8, A. G. O. May 15th, 1905, relative to the examination of officers.
- General Orders No. 5. Jan. 23, 1907.
Invites attention of officers to General Orders No. 3, War Department, 1907, publishing regulations for calling the organized militia into the service of the United States.
- General Orders No. 6. Feb. 11, 1907.
Publishes call for a school of all the officers of the W. N. G. to be held at Milwaukee March 6th and 7th, 1907.
- General Orders No. 7. Feb. 15, 1908.
Announces the inspection for the War Department to be made by Captain Charles King, U. S. A., retired.
- General Orders No. 8. March 21, 1907.
I. Relieves Colonel Winfield W. Warren from duty as I. S. A. P. placing him on the retired list.
II. Announces the promotion of Captain Robert B. McCoy, 3rd Infantry to be Colonel and I. S. A. P.
- General Orders No. 9. March 25, 1907.
Manual for the examination of men for promotion to noncommissioned officers.
- General Orders No. 10. April 8, 1907.
I. and II. Publishes amendments to Infantry Drill Regulations.
III. Amendments to Firing Regulations for 1906.
- General Orders No. 11. May 14, 1907.
Announces dates and regulations for the camps of the W. N. G. during July, 1907.

General Orders and Circulars.

- General Orders No. 12. May 15, 1907.
Announces instructions governing the encampments for 1907.
- General Orders No. 13. May 16, 1907.
Announces dates and regulations for camp for state rifle competition from Aug. 5th to Aug. 10th, 1907.
- General Orders No. 14. July 29, 1907.
Details Major C. R. Williams, Quartermaster, to make a tour of the state to check property in the hands of companies.
- General Orders No. 15. July 31, 1907.
Publishes list of men dishonorably discharged during the preceding six months.
- General Orders No. 16. August 20, 1907.
I. Report of the annual inspection conducted by General Charles King and First Lieutenant John H. Lewis, 5th Cavalry, U. S. A.
II. Report of W. N. G. in small arms firing during regimental camps for 1907.
III. Report of shoot for positions on the National Team, State Team and prizes at the State rifle competition.
IV. Report of Officers and men who qualified as experts, sharpshooters and marksmen, Army Course.
V. Award of Pfister Trophy to Co. "E," 2nd Infantry.
- General Orders No. 17. August 20, 1907.
Changing organization of the W. N. G. to conform to organization of the U. S. Army.
- General Orders No. 18. Nov. 27, 1907.
Classification of the W. N. G. in small arms practice during Course "C."
- Circular No. 1. May 24, 1907.
Report of General Charles King relative to the Armory inspections.
- Circular No. 2. July 12, 1907.
Publishes acts of the legislature, session of 1907, relative to the W. N. G.

Financial Statement.

Circular No. 3.

August 1, 1907.

In reference to Small Arms Practice.

Circular No. 4.

Sept. 4, 1907.

Report of Field inspections of the W. N. G. for 1907.

Circular No. 5.

October 9, 1907.

Paper by General William H. Carter, read at Officers' School for 1907.

FINANCIAL STATEMENT.

Fiscal years July 1, 1906 to June 30, 1908.

	July 1, 1903, to June 30, 1907.	July 1, 1907, to June 30, 1908.
Rent of armories.....	\$23,200 00	\$23,200 00
Allowances to company commanders.....	2,100 00	2,100 00
Allowances to battalion commanders.....	500 00	500 00
Allowances to regimental and separate battalion ad- jutants	200 00	200 00
Allowances to regimental headquarters	300 00	300 00
Allowances to hospital corps.....	220 00	220 00
Clothing allowances	13,095 00	13,225 00
Extra horse hire troop and battery.....	3,000 00	3,000 00
C. R. Boardman, salary, The Adjutant General.....	2,000 00	2,000 00
C. R. Boardman, expense.....	165 00	164 07
J. G. Salsman, salary, Adjutant General.....	1,800 00	1,800 00
J. G. Salsman, expense.....	46 20	201 55
Salaries national guard department.....	2,040 00	2,385 00
Salaries pension department.....	2,100 00	2,368 66
Pay of troops in camp.....	48,299 46	48,080 76
Troop "A," 1st Cavalry, care and feed of horses.....	5,000 00	3,500 00
Battery "A," 1st Regt. Field Artillery, care and feed of horses	1,000 00	3,500 00
Quartermaster General's department.....	26,395 79	29,413 07
Medical department	1,223 43	1,000 40
Telegraph and telephone.....	70 64	64 76
Express and freight.....	90 62	126 68
Printing	1,079 77	717 57
Postage	594 00	722 00
Major M. C. Bergh, personal expense, camp.....	32 45	33 50
Pay of team national match.....	701 00	748 22
Expense team national match.....	1,112 73	641 10
U. S. Infantry Journal, subscription.....	2 00	.....
T. A. Chapman Co., ribbon for medals.....	44 20	.....
Pay of officers' school.....	810 00	873 00
Dues Interstate National Guard Association.....	14 00	42 00
American Bonding Co., schedule bond.....	154 00	153 27
E. T. Miller, book.....	3 00	.....
Army & Navy Journal, subscription.....	6 00	6 00
C. F. Lamb, bond paymaster.....	20 00	20 00
General Charles King, inspection.....	600 00	500 00
L. Esser Co., medals.....	493 00	121 00
Light Horse Squadron Armory Association.....	.....	2,000 00
Lieut. J. H. Lewis, 5th Cav. U. S. A., inspection.....	.....	100 00
	\$138,512 99	\$144,014 21

Volunteer Service.

VOLUNTEER SERVICE.

Contrary to all expectations the work of this department has almost doubled during the past two years. It was expected that there would be a falling off of the work as the years passed and with them the old soldiers. But such has not been the case and the work is heavier to-day than at any time in many years.

This increase is caused; largely, by the new pension laws, new rulings as to bounty, pay and other allowances, remusters of soldiers, correction of records by the War Department and opening of Government land for settlement.

Not a day passes but for some of these reasons there is a demand by soldiers, their heirs or attorneys for information from the state military records, either in the form of certified copies of the records or statements as to service and information as to soldier's addresses and much other information.

The demand from attorneys for statements of service is becoming formidable, and it is a question whether it is the best thing to furnish attorneys who deal in land and land scrip with as much information as has been furnished. And also whether it is best to furnish the numerous attorneys at Washington with as much information as they demand. If soldiers would make their application direct to the Auditor for the War Department, Washington, D. C., for any pay and allowances that might be due them under the new rulings their claims would be allowed just as readily and they would be saved the large percentage they now pay to attorneys.

There is a growing demand for information relative to Spanish-American War records, asking for all kinds of information as to service, hospitable service, addresses.

Since the last report 1250 certified copies of records have been made and 1100 statements of service and letters written.

In addition to the large amount of data looked up and furnished in reply to letters there is a large amount that is furnished to soldiers and their friends direct on personal application.

Pension Division.

PENSION DIVISION.

For the last bi-ennial term of two years from July 1, 1906 to June 30, 1908, both inclusive, there has been filed with this Division 3217 pension claims of all classes and for the same period there has been adjudicated by the Bureau of Pensions 4003 claims.

Of this number only 228 have been unfavorably acted upon, placing the record of the office for successful cases at a little better than 94 per cent.

At the date of the last report there were 562 claims on the files awaiting the action of the Bureau of Pensions: at this time there are only 397 remaining to be adjudicated, many of these of recent filing.

Under the Act of Congress approved Feb. 6, 1907 establishing age as a pensionable disability, 2407 claims have been filed;—2373 of these have been allowed, 39 rejected and 95 remain awaiting action, and in a few cases proof of age;—about 150 of the claims filed under this law have been Original pensions, to those who had never before applied for pension.

Under the Act of Congress approved April 19, 1908, increasing the rate of widows pension from \$8.00 to \$12.00 per month and removing the restrictions as to property and income, 143 claims have been filed at this date, 30 of which have been allowed and they are still being received at the rate of about three claims per day.

Original declarations under the General law are now wholly confined to soldiers of the War with Spain and their heirs. An occasional claim for increase under the General law and the Act of 1890 is received and those under the Act of 1890 are usually favorably considered while those under the General law are just as generally disallowed.

2375 Vouchers for pensioners, representing payments to the amount of \$84,084.00, have been executed free of charge, besides many affidavits and other papers drawn pertaining to pensions.

6533 letters have been written and copied upon the files of the

Recommendations.

office and half as many more written upon subjects of minor importance, and about 2000 Postal Cards and Circulars of instruction sent out.

While the office has transacted a much larger volume of business than for any similar period since it was established the work has been kept strictly current and up to date and there is less unfinished work on hand at this time than ever before.

RECOMMENDATIONS.

It is respectfully recommended that a law be passed providing for the building, ownership and maintenance of armories by the state and that an appropriation be made therefor.

That provision be made for the hiring of a permanent custodians for the care of all property in the hands of company commanders.

That the law prohibiting the transportation of troops on Sunday be repealed.

That an appropriation be made for the rental of armories for the several hospital corps detachments.

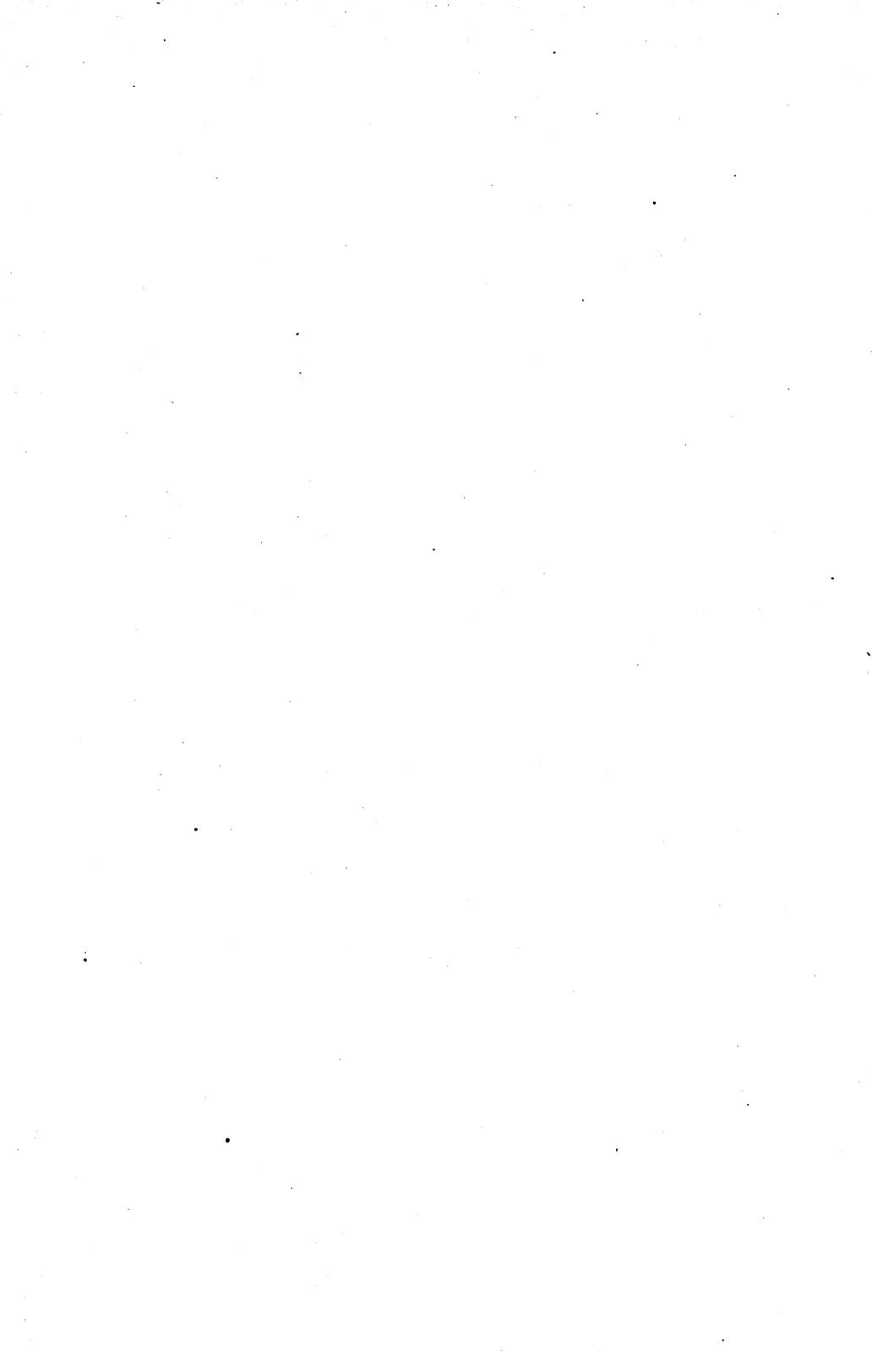
That an increase be provided for in the salary of the Quartermaster stationed at the State Military Reservation, Camp Douglas, Wisconsin.

That a suitable pension law for members of the Wisconsin National Guard be enacted.

That the biennial report of the Quartermaster General be made to the Adjutant General and provision be made for the publication of both reports in consolidated form.

Very respectfully,

C. R. BOARDMAN,
The Adjutant General.











BIENNIAL REPORT

OF

COMMISSIONERS

OF THE

PUBLIC LANDS

OF THE

STATE OF WISCONSIN

For the Fiscal Years Ending June 30, 1907, and June 30, 1908



MADISON, WIS.

DEMOCRAT PRINTING COMPANY, STATE PRINTER

1908

CLERICAL FORCE

The following persons constitute the clerical force of the State Land Office at date of this report.

B. J. CASTLE.....Chief Clerk
W. H. BENNETT.....Assistant Chief Clerk
MATT LAMPERT.....General Clerk
WINIFRED BALDWIN.....Stenographer

BIENNIAL REPORT
OF
Commissioners of the Public Lands
OF THE
STATE OF WISCONSIN

For the Biennial Fiscal Term Ending June 30, 1908.

OFFICE OF COMMISSIONERS OF THE PUBLIC LANDS,
MADISON, WIS., June 30, 1908.

HON. J. O. DAVIDSON, *Governor*.

SIR:—In compliance with law, we place before you our report of the transactions of the Land Department for the biennial fiscal term ending June 30, 1908. Since the last report, the State Forestry Commission has placed on the market lands assigned for forestry reserve purposes in a few of the northern counties, which accounts for the sale of said lands amounting to 27,819 acres, an excess of 7,366 acres over the sales of the last preceding two years. These sales were made at increased average prices over the appraised value of the lands.

No lands have been sold on partial payments and no loans made to individuals for several years past. Nearly one-half of the amount due the state on land contracts has been paid within the past two years and the amount of such balances at an early date will be so insignificant that they might properly be called in and the accounts closed.

General Report.

The large increase in loans from trust funds to school districts during the past few years has occasioned greater receipts than during any like period in the past. The aggregate for the past two years is \$670,421.71 as against \$476,098.32 for the biennial term ending June 30, 1906, an increase of \$194,323.39 during the term.

Applications for loans from the trust funds to counties, cities, towns and villages of the state have also materially increased. About \$240,000.00 of this class of loans have been paid in and re-invested during the biennial fiscal term. All preliminary work and the recording of such loans is performed in the Land Office. Calls for certified copies of field notes of surveys, plats, patents and transcripts from the records increase in number as the state continues to develop.

About 1,000 volumes of records of the office were damaged by the bursting of a steam pipe in the winter of 1906. This necessitated the rebinding of the books which has been properly performed under the direction of the Commission. A complete system of card indexing would render the records of the office more convenient and accessible. This work, it is believed, can be effected with the present force together with such additional assistance as may be afforded.

The receipts for the forest reserve fund of \$12,449.39 for trespass and for hay, etc., during the past two years, indicates that state lands are receiving better protection than ever before.

Detailed information as to the work of the office and statistics of value will be found in tabulations marked Exhibit A to I inclusive.

Respectfully submitted,

J. A. FREAR, Secretary of State.

A. H. DAHL, State Treasurer.

F. L. GILBERT, Attorney General.

Commissioners.

State Lands Sold.

EXHIBIT "A."

Acres of land sold since June 30, 1906, and acres held at this date.

Counties.	Acres held July 1, 1906.	Acres sold since July 1, 1906.	Acres held June 30, 1908.
Adams	480	80	400
Ashland	5,520		5,520
Bayfield	5,842	160	5,682
Buffalo	211		211
Burnett	23,333	5,906.04	17,427
Chippewa	926	80	846
Clark	1,225	119.32	1,106
Crawford	1,446	204.97	1,241
Dodge	280	240	40
Door	694	161	533
Douglas	3,265	3,131.63	3,133
Dunn	1,033		1,033
Hau Claire	1,139	280	859
Florence	3,716		3,716
Fond du Lac	40		40
Forest	35,267		35,267
Grant	313	235.53	77
Green Lake	82		82
Iron	15,379		21,379
Jackson	2,466	480.20	1,986
Jefferson	115	18.75	96
Juneau	678	160	518
La Crosse	260		260
Langlade	3,574	644.70	2,929
Lincoln	12,486	5,699.96	6,786
Marathon	596	197.94	398
Marquette	8,051	2,410.74	5,640
Monroe	277		277
Oconto	1,240	400	840
Oneida	13,677	1,947.33	11,730
Outagamie	35,483	200	35,283
Pepin	2,017		2,017
Pierce	178	80	98
Polk	62		62
Portage	1,636	240	1,396
Price	203	40	163
Racine	28,049		28,049
Richland		78.85	
Rusk	19	6	13
Sawyer	3,806	40	3,766
Shawano	12,112		12,112
Taylor	7,105	1,019.96	6,085
Trempealeau	7,424	2,162.67	5,261
Vernon	256		256
Vilas	821	40	781
Washburn	14,153	256.20	13,897
Waupaca	12,548	867.14	11,681
Waushara	235	120	115
Wood		80	
	737		737
Total	283,395	27,819	255,736
Gained by forfeitures			472
Gained by grant and purchase for forest reserve			22,880
Aggregate acres held June 30, 1908			*279,088

* Fractions of acres estimated, actual acreage will vary slightly from these figures.
 School lands outside Forest Reserve 3,020 acres, within Forest Reserve 12,629 acres;
 Agricultural College lands, 40 acres; University lands, 245 acres; Normal school lands,
 200 acres; swamp lands, outside Forest Reserve, 21,314 acres; Forest Reserve lands,
 211,610 acres.

Statement of Receipts.

EXHIBIT "B."

Statement of receipts to various funds for lands sold in several counties in two years ended June 30, 1908, including sales on forfeiture.

Counties.	Sch fund.	Sundry funds.	Forest reserve fund.	General fund.	Total.
Adams	*\$121				\$121 00
Bayfield	5,350				5,350 00
Burnett	7,115		\$11,216 00		18,331 00
Chippewa				\$400	400 00
Clark				1,105	1,105 00
Crawford	110			245	355 00
Dodge	490				490 00
Door	160			340	500 00
Douglas	3,733		9,250 00	†800	13,780 00
Eau Claire	760	u \$75		320	1,155 00
Grant				1,155	1,155 00
Jackson	160			1,690	1,850 00
Jefferson				60	60 00
Juneau	330			150	530 00
Langlade				8,225	8,225 00
Lincoln	672		84,019 00	6,945	91,636 00
Marathon	140			400	540 00
Marquette	2,855		2,395 00	4,830	10,080 00
Milwaukee	†2,300				2,300 00
Monroe	645			280 00	925 00
Oconto	410	n 1,856		4,700 00	6,986 00
Oneida			916 00		916 00
Pepin	240				240 00
Polk	409	c 2	489 00		900 00
Portage				120	120 00
Racine	*37				37 00
Richland				15	15 00
Rusk				120	120 00
Shawano		n 370		21,357	21,727 00
Taylor		c 160		25,955	26,115 00
Vernon				90	90 00
Vilas			1,465 80	100	1,565 80
Washburn	520		2,489 00	340	3,349 00
Waupaca				540	540 00
Waushara	*96				96 00
Total	\$26,700	2,463	\$112,339 80	\$80,232	\$221,684 80

* Sales on forfeiture. † City lots. u University. c College. n Normal.

Payments on Land Contracts.

EXHIBIT "C."

Payments on land contracts to various funds since June 30, 1906, and balance due on same June 30, 1908, by counties.

Counties.	School fund paid.	University fund paid.	Ag. Col. fund paid.	Normal fund paid.	Total paid.	Balance due June 30, 1908.
Adams	\$117 00				\$117 00	\$1,115 00
Ashland	111 00				111 00	
Barron						112 00
Bayfield						65 00
Brown	40 00				50 00	132 04
Buffalo						77 00
Burnet	186 00				186 00	253 00
Calumet						20 00
Chippewa						186 00
Columbia	75 00				75 00	562 00
Crawford	312 73				312 73	165 73
Dane	56 00				56 00	226 00
Douglas	29 01				29 00	185 00
Dunn	56 03				56 00	81 00
Eau Claire	32 00	\$153 00			185 00	264 00
Florence						64 00
Iron						111 00
Jackson	153 00				153 00	570 00
Juneau	66 00				66 00	150 00
Kenosha						181 00
La Crosse						237 00
Lafayette	25 00				25 03	
Langlade	74 00				74 00	
Manitowoc						454 00
Marathon	27 00				27 00	54 00
Marquette						325 00
Monroe						242 00
Oconto				\$57 00	57 00	1,225 00
Oneida						27 00
Outagamie	91 00			15 00	106 00	183 00
Pepia						349 00
Pierce		190 00			190 00	738 00
Polk	329 00		4,331 00		4,660 00	8,661 00
Portage						68 00
Racine	500 00				500 00	
Richland	233 32				233 32	50 83
Rock						314 00
St. Croix	328 50				328 50	584 53
Sauk	45 00				45 00	164 05
Sawyer						52 00
Shawano	498 30				498 30	94 00
Taylor						37 00
Trempealeau	44 00				44 00	38 00
Vernon	132 30				132 30	563 34
Vilas	37 00				37 00	68 00
Washburn						1 6 00
Washington	25 00				25 00	
Waukegan						90 00
Waupaca				200 00	498 00	240 00
Waushara	298 00				42 00	191 00
Winnebago	42 00				36 00	182 00
Forfeited	300 00		2 00		336 00	
Total	\$1,273 15	\$343 00	\$4,333 00	\$308 00	\$9,257 15	*\$19,344 52

*Due to School Fund, \$8,741.52. Due to University Fund, \$1,301.00. Due to Ag. Col. Fund, \$7,765.00. Due to Normal School Fund, \$1,022. Due to Drainage Fund, \$515.

Statement of Individual Loans.

EXHIBIT "D."

Statement of loans to individuals, and on Racine city lots, for the term ended June 30, 1908—compared with same for the term ended June 30, 1906.

County.	Balance due July 1, 1906.	Paid since July 1, 1906.	Balance due July 1, 1908.	Fund.	Remarks.
Iowa*	\$799 24		\$799 24	School	Unsecured and worthless.
Juneau	300 00		300 00	Normal	
Manitowoc	450 00		450 00	Normal	
Marquette	461 50		461 50	School	
Racine	400 00		400 00	Normal	Unsecured and worthless.
Waushara	150 00	\$150 00			
Racine City*	297 80		297 80	School	
Total	\$2,858 54	\$150 00	\$2,708 54		

* No interest paid on either of these claims for more than 20 years.

FORFEITED AND RESOLD.

EXHIBIT "E."

The following table shows the number of acres held on certificates in the several counties and the amounts due that were forfeited for the non-payment of interest during the fiscal years ending June 30, 1906 and 1907.

County.	Class.	Acres.	Amount due.	Remarks.
Adams	School	40	\$45.71	Bid in by Edward Moshure.
Burnett	School	40	39.10	Bid in for State.
Crawford	School	40	64.40	Bid in by Michael Halloran.
Juneau	School	40	61.57	Bid in for State.
Oconto	Normal	40	49.00	Bid in for State.
Polk	Ag. Col.	80	11.60	Bid in by P. M. Swenson.
Racine	School	78.85	50.10	Bid in by A. C. Campbell.
Vernon	School	32.68	57.20	Bid in for State.
Waushara	School	80	110.00	Bid in by Evan Evans.
Total		471.53	\$488.68*	

* Includes expense of advertising interest and taxes.

Monthly Receipts.

EXHIBIT "F."

Monthly Receipts, for two years, July 1, 1906, to June 30, 1908, placed to credit of several funds, through this office.

SCHOOL FUND.

Month.	Year.	Interest.	Land sales.	Land dues.	District loans.	Total.
July.....	1906	\$7 56	\$650 00	\$72 00	.....	\$729 56
August.....	1906	17 85	2,545 00	24 00	.....	2,586 85
September.....	1906	.....	100 00	29 00	.....	129 00
October.....	1906	7 28	740 00	161 83	.....	903 11
November.....	1906	.....	1,410 00	535 83	.....	1,945 83
December.....	1906	26 88	998 00	343 00	.....	1,367 88
January.....	1907	35 19	321 00	679 73	.....	1,035 92
February.....	1907	38,092 06	335 80	124 30	\$137,608 63	176,160 79
March.....	1907	35 16	2,195 00	245 96	100 00	2,576 12
April.....	1907	66 56	914 20	30 00	400 00	1,410 76
May.....	1907	363 39	500 00	283 60	.....	1,146 99
June.....	1907	217 05	1,102 00	173 00	.....	1,492 05
Total.....	.....	\$38,868 98	\$11,811 00	\$2,702 25	\$138,108 63	\$191,490 86

UNIVERSITY FUND.

Month.	Year.	Interest.	Land sales.	Land dues.	District loans.	Total.
January.....	1907	\$4 55	.....	.....	.....	\$4 55
February.....	1907	388 38	.....	.....	\$891 66	1,280 04
March.....	1907	2 68	.....	\$153 00	.....	155 68
April.....	1907	37 73	.....	.....	.....	37 73
May.....	1907	37 04	.....	.....	.....	37 04
June.....	1907	13 93	.....	.....	.....	13 93
Total.....	.....	\$484 31	.....	\$153 00	\$891 66	\$1,528 97

AGRICULTURAL COLLEGE FUND.

Month.	Year.	Interest.	Land sales.	Land dues.	District loans.	Total.
July.....	1906	\$2 59	.....	\$109 00	.....	\$111 59
October.....	1906	.....	.....	1,005 00	.....	1,005 00
November.....	1906	.....	.....	736 00	.....	736 00
January.....	1907	42	.....	2 9 00	.....	259 42
February.....	1907	3 13	.....	473 00	.....	476 13
April.....	1907	7 77	.....	.....	.....	7 77
May.....	1907	57 82	\$160 00	480 00	.....	697 82
June.....	1907	578 41	.....	.....	.....	578 41
Total.....	.....	\$650 14	\$160 00	\$3,062 00	.....	\$3,872 14

Monthly Receipts.

NORMAL SCHOOL FUND.

Month.	Year.	Interest.	Land sales.	Land dues.	District loans.	Total.
August	1906	.....	60 00	.....	.....	\$60 00
September	1906	.....	60 00	.....	.....	60 00
October	1906	.....	80 00	.....	.....	80 00
January	1907	\$ 12	1 00	\$20 00	.....	21 12
February	1907	6,147 40	120 00	.....	\$15,852 70	22,120 10
March	1907	23 36	315 00	37 00	.....	375 76
May	1907	73 15	370 00	.....	.....	443 15
June	1907	38 57	.....	.....	.....	38 57
Total .....	.....	\$6,282 60	\$1,006 00	\$57 00	\$15,852 70	\$23,198 30

DRAINAGE FUND.

April, 1907	Drainage Fund interest	\$10 43
May, 1907	Drainage Fund interest	12 88
June, 1907	Drainage Fund interest	12 74
Total .....	.....	\$36 05

FOREST RESERVE FUND.

Month.	Year.	Trespass, etc.	Land sales.	Total.
July	1906	\$1,228 96	\$200 00	\$1,428 96
August	1906	957 18	1,780 00	2,737 18
September	1906	450 00	1,600 00	2,050 00
October	1906	698 70	500 00	1,198 70
November	1906	.....	1,210 00	1,210 00
December	1906	229 72	2,020 00	2,249 72
January	1907	282 62	2,165 00	2,447 62
February	1907	109 45	450 00	559 45
March	1907	190 31	1,980 00	2,170 31
April	1907	2,189 66	690 00	2,879 66
May	1907	1,436 44	3,540 80	4,977 24
June	1907	408 89	79,665 00	80,073 89
Total .....	.....	\$8,181 93	\$95,800 80	\$103,982 73

Monthly Receipts.

GENERAL FUND.

Month.	Year.	Pat. fees, etc.	Land sales.	Total.
July	1906	\$9 85	\$4,705 00	\$4,714 85
August	1906	18 65	2,901 46	2,922 11
September	1906	26 50	3,905 00	3,931 50
October	1906	72 91	7,822 00	7,894 91
November	1906	67 37	4,995 00	5,062 37
December	1906	35 83	2,550 00	2,585 83
January	1907	29 78	2,340 00	2,369 78
February	1907	8 00	1,390 00	1,398 00
March	1907	25 62	3,485 00	3,520 62
April	1907	10 50	3,725 00	3,735 50
May	1907	29 20	2,410 00	2,439 20
June	1907	36 81	2,785 00	2,821 81
Miscellaneous fees during year		1,214 85		1,214 85
Total		\$1,585 87	\$43,025 46	\$44,611 33

DELINQUENT TAXES ON STATE LANDS COLLECTED.

1906 Aug., \$34.91.	1906 Dec., \$2.21.	1907 May, \$37.77.	1907 June, \$31.41.	Total, \$156.30
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FISCAL YEAR 1907-8.

SCHOOL FUND.

Month.	Year.	Interest	Land sales.	Land dues.	Loans.	Total.
July	1907	\$11 29	\$932 00	\$32 00		\$975 29
August	1907	7 84	825 00	75 00		907 84
September	1907	3 15	2,910 00			2,913 15
October	1907		1,145 00	79 00		1,224 00
November	1907		490 00			490 00
December	1907	19 18	182 00	314 30	\$150 00	665 48
January	1908	39 51	5,590 00	222 00		5,851 51
February	1908	40,994 02	202 70	137 00	149,743 38	191,047 10
March	1908	15 41	75 00	43 00		133 41
April	1908	57 68	90 00	107 00		254 68
May	1908	285 14	400 00	121 00		816 14
June	1908	198 14	2,184 00	140 60		2,522 74
Total		\$41,611 36	\$15,025 70	\$1,270 90	\$149,893 38	\$207,801 34

Monthly Receipts.

UNIVERSITY FUND.

Month.	Year.	Interest.	Land sales.	Dues.	Loans.	Totals.
August.....	1907	\$1 55				\$4 55
December.....	1907	4 55	\$75 00			79 55
February.....	1908	351 36		\$145 00	\$891 66	1,888 02
March.....	1908	7 24		45 00		52 24
May.....	1908	70 86				70 86
Total.....		\$438 56	\$75 00	\$190 00	\$891 66	\$1,595 22

AGRICULTURAL COLLEGE FUND.

Month.	Year.	Interest.	Land sales.	Land dues.	Total.
July.....	1907			\$296 00	\$296 00
August.....	1907	\$3 29		70 00	73 29
September.....	1907			370 00	370 00
October.....	1907			148 00	148 00
November.....	1907			259 00	259 00
December.....	1907	14	\$2 00	111 00	113 14
February.....	1908	79		74 01	74 79
May.....	1908	33 02		296 00	329 02
June.....	1908	495 60		145 00	640 60
Total.....		\$532 84	\$2 00	\$1,769 00	\$2,303 84

NORMAL SCHOOL FUND.

Month.	Year.	Interest.	Land sales.	Land dues.	Dist. loans.	Total.
July.....	1907		\$1,040 00			\$1,040 00
January.....	1908	\$51 50				51 50
February.....	1908	8,532 77	80 00		\$20,252 71	28,865 48
March.....	1908	10 80		\$200 00		210 80
April.....	1908	24 14		15 00		39 14
May.....	1908	23 45				23 45
June.....	1908	27 93	100 00			127 93
Total..		\$8,650 59	\$1,220 00	\$215 00	\$20,252 71	\$30,338 30

DRAINAGE FUND.

May.....	1908	Interest.....	\$52 90
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Monthly Receipts.

FOREST RESERVE FUND.

Month.	Year.	Trespass, etc.	Land sales.	Total.
July.....	1907	\$185 74	\$4,516	\$4,701 74
August.....	1907	345 65	3,385	3,730 65
September.....	1907	169 15	515	684 15
October.....	1907	497 20	1,110	1,607 20
November.....	1907	456 00	489	945 00
December.....	1907	640 00	234	874 00
January.....	1908	448 69	446	894 69
February.....	1908	.....	560	560 00
March.....	1908	113 73	510	623 73
April.....	1908	422 64	2,095	2,517 64
May.....	1908	974 66	690	1,664 66
June.....	1908	14 00	1,869	1,883 00
Total.....		\$1,267 46	\$16,419	\$20,686 46

GENERAL FUND.

Month.	Year.	Pat. fees, etc.	Land sales.	Total.
July.....	1907	\$57 98	\$5,335	\$5,422 98
August.....	1907	21 04	5,085	5,106 04
September.....	1907	12 35	14,110	14,122 35
October.....	1907	8 00	3,195	3,243 00
November.....	1907	5 00	1,000	1,005 00
December.....	1907	87 43	800	887 43
January.....	1908	8 00	1,770	1,778 00
February.....	1908	7 50	1,270	1,277 50
March.....	1908	8 50	70 00	78 50
April.....	1908	6 50	3,910	3,916 50
May.....	1908	8 00	22)	228 00
June.....	1908	15 87	505	520 87
Miscellaneous fees.....		930 25	.....	930 25
Total.....		\$1,176 42	\$37,300	\$38,476 42

DELINQUENT TAXES ON STATE LANDS COLLECTED.

1907. August, \$5 75	1908. April, \$2 17	1908. May, \$21 27	1908. June, \$130 84	Total, \$160 03
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AGGREGATE RECEIPTS TWO YEARS ENDED JUNE 30, 1908.

School Funds.....	\$399,292 20
University Funds.....	3,124 19
Agricultural College Funds.....	6,175 98
Normal School Funds.....	53,536 60
Drainage Funds.....	68 95
Forest Reserve Funds.....	124,669 19
General Fund.....	83,238 27
Delinquent Tax Fund.....	316 33
Total.....	\$670,421 71

Loans to School Districts.

EXHIBIT "G".

Loans to School Districts since June 30, 1906—Interest 3½ per cent.

County.	District.	Fund.	Date of loan.	Amount.
Adams.....	Jt. 2, New Chester and Eaton	School	Feb. 1, 1907	\$500 00
	5, Leola.....	do	Feb. 28, 1907	1,250 00
	7, Rome.....	do	Jan. 23, 1908	300 00
	6, Colburn.....	do	Feb. 12, 1908	700 00
Barron.....	3, Clinton.....	School	Feb. 9, 1907	800 00
	4, Clinton.....	do	Feb. 15, 1907	2,000 00
	Jt. 5, Chetek City and Dover.	do	Feb. 28, 1907	4,500 00
	8, Crystal Lake.....	do	Mar. 21, 1907	800 00
	1, Clinton.....	do	June 1, 1907	1,000 00
	5, Stanfold.....	do	Feb. 5, 1908	600 00
	4, Dallas.....	do	Feb. 12, 1908	700 00
5, Prairie Farm, village..	do	Mar. 28, 1908	2,900 00	
Brown.....	3, Bellville.....	School	Mar. 15, 1907	2,500 00
	4, Suamico.....	do	Feb. 12, 1908	100 00
Buffalo.....	Jt. 1, Modena & Gilmantown	School	Feb. 9, 1907	1,600 00
Burnett.....	7, Wood River.....	School	Mar. 15, 1907	700 00
	6, Daniels.....	do	Nov. 15, 1907	500 00
	4, Daniels.....	do	Feb. 26, 1908	400 00
Calumet.....	Jt. 5, New Holstein, Vil. & T.	School	Feb. 28, 1907	5,000 00
	Jt. 2, Brillion and Rantoul..	do	Feb. 20, 1908	12,400 00
	Jt. 2, Brillion & Maple Grove.	do	April 12, 1908	1,500 00
Chippewa.....	10, Lafayette.....	School	Feb. 9, 1907	200 00
	5, Holcomb.....	do	Feb. 15, 1907	400 00
	Jt. 1, Lafayette and Wheaton	do	Feb. 15, 1907	600 00
	13, Bloomer.....	do	Feb. 21, 1907	600 00
	2, Holcomb.....	do	April 2, 1908	2,150 00
Clark.....	2, Withee.....	School	Feb. 9, 1907	400 00
	Jt. 4, Pine Valley and city Neillville.....	School	Feb. 9, 1907	1,500 00
	Jt. 1, Hixon, Hoard and vil. Owen.....	School	Feb. 28, 1907	6,000 00
	Jt. 1, Colby, city and town, (and Hull, Mar. Co.)	School	Feb. 28, 1907	7,000 00
	Jt. 4, Pine Valley and city Neillsville.....	School	July 25, 1907	1,500 00
	Jt. 4, Thorp and Withee.....	do	Feb. 1, 1908	700 00
Co'lumbia.....	Jt. 4, Lowville and Leeds.....	School	Feb. 15, 1907	1,000 00
Crawford.....	Jt. 4, Clayton and village Soldier's Grove.....	School	Nov. 1, 1906	7,000 00
	2, Haney.....	do	Feb. 21, 1907	900 00
	18, Clayton.....	do	Nov. 30, 1907	800 00
Dane.....	2, Springdale.....	School	Feb. 6, 1907	1,800 00
	11, Madison, town.....	do	April 22, 1908	10,600 00
Dodge.....	Jt. 3, Stoughton, city & town and Dunkirk.....	Normal	Feb. 28, 1907	20,000 00
	Jt. 2, Lowell, town and vil..	School	Sept. 7, 1907	1,200 00
	Jt. 3, Theresa, town and vil..	do	Feb. 7, 1908	1,200 00
Door.....	3, Brussels.....	School	Feb. 26, 1908	2,800 00
	4, Jacksonport.....	do	Feb. 21, 1907	450 00
	3, Jacksonport.....	do	May 8, 1907	1,325 00
	2, Bailey's Harbor.....	do	May 8, 1907	500 00
	3, Union.....	do	June 20, 1907	800 00

Loans to School Districts.

EXHIBIT "G."—*Loans to School Districts*—Continued.

County.	District.	Fund.	Date of loan.	Amount.
Douglas	2, Hawthorne	School	Aug. 28, 1907	\$1,000 00
	1, Highland	do	Sept. 10, 1907	900 00
Duna	Jt. 6, Hay River and Sherman	School	Feb. 15, 1907	700 00
	Jt. 10, Springbrook, Dunn and Red Cedar	do	April 23, 1907	850 00
	5, Weston	do	May 27, 1907	1,000 00
	2, Rock Creek	do	Sept. 10, 1907	700 00
Eau Claire....	5, Luddington.....	School	Aug. 10, 1907	2,000 00
	6, Clear Creek	do	Dec. 5, 1907	600 00
Fond du Lac..	Jt. 1, Oakland, town and vil.	School	Aug. 7, 1907	4,800 00
Grant	5, Little Grant	School	Feb. 9, 1907	1,000 00
	Jt. 3, Potosi and H rrisson ..	do	Mch. 21, 1907	500 00
	6, Bloomington	do	Aug. 16, 1907	700 00
	5, Liberty	do	Aug. 19, 1907	1,100 00
	3, Fennimore	do	Sept. 10, 1907	1,000 00
	Jt. 10, Wyalusing and Patch Grove	do	Feb. 8, 1908	1,000 00
	Jt. 5, Lancaster and Potosi..	do	Mch. 5, 1908	1,400 00
Green Lake ...	10, Platteville	do	June 20, 1908	800 00
	Jt. 3, Mackford and village Markesan	School	Feb. 28, 1907	5,000 00
	Jt. 2, Princeton and village St. Marie	do	April 22, 1908	5,000 00
	Jt. 3, Mackford and village Markesan	Normal	Feb. 1, 1907	15,000 00
Iowa	Jt. 11, Arena and Wyoming...	School	April 8, 1907	600 00
Iron	Jt. 1, Vaughn and Montreal ..	School	Feb. 28, 1907	10,000 00
	Jt. 1, Vaughn and Montreal ..	do	Aug. 28, 1907	5,000 00
Jackson.	5, Knapp	School	July 23, 1907	1,500 00
	2, Albion	do	Aug. 10, 1907	1,000 00
	6, Franklin	do	Feb. 18, 1908	1,200 00
Juneau	Jt. 4, Orange and village Camp Douglas....	School	Feb. 18, 1908	8,000 00
	Jt. 1, New Lisbon and Clear- field	do	Mch. 3, 1908	9,000 00
Kewaunee	Jt. 1, Lincoln (Brussels, Door Co.)	School	Mch. 11, 1907	1,500 00
	1, Lincoln	do	Mch. 15, 1907	1,600 00
	8, Luxemburg	do	Mch. 25, 1907	4,000 00
	Jt. 1, Lincoln (Brussels, Door Co.)	do	Aug. 8, 1907	1,500 00
	2, Casco	do	April 27, 1908	3,000 00
La Fayette ...	9, Wayne	School	Feb. 15, 1907	1,400 00
	1, Wyota	do	Aug. 1, 1907	600 00
	1, Benton	do	Feb. 20, 1908	20,000 00
Langlade	7, Ackley	School	Feb. 9, 1907	1,200 00
	4, Price	do	Sept. 10, 1907	600 00
	4, Price	do	Dec. 16, 1907	600 00
	6, Ackley	do	Mch. 1, 1908	800 00
	4, Rolling	do	April 2, 1908	2,000 00
	5, Ainsworth	do	April 2, 1908	1,500 00
	4, Ainsworth	do	April 2, 1908	150 00
	1, Peck	do	April 22, 1908	1,000 00
	Manitowoc ...	4, Cooperstown	School	June 10, 1907	2,000 00
Jt. 3, Norrie and Ringle		do	Mar. 4, 1908	1,000 00

*Loans to School Districts.*EXHIBIT "G."—*Loans to School Districts*—Continued.

County.	District.	Fund.	Date of loan.	Amount.
Marathon.....	Jt. 2, Weston and Wausau ..	School	Feb. 1, 1907	\$1,000 00
	2, Cleveland.....	do	Feb. 1, 1907	600 00
	3, Eau Pleiue.....	do	Feb. 15, 1907	1,000 00
	6, Halsey	do	Feb. 15, 1907	1,100 00
	6, Cleveland	do	Feb. 15, 1907	800 00
	Jt. 2, Johnson, Reittbrock, Halsey, Berne and vil. of Athens	School.	Feb. 28, 1907	9,190 00
	2, Frankfort	do	June 20, 1907	1,000 00
	2, Hull	do	Aug. 19, 1907	1,200 00
	Jt. 1, Cassel and city and town of Marathon	School.....	Feb. 18, 1908	8,000 00
	2, Rib Falls.....	do	Mch. 5, 1908	1,200 00
	4, Reittbrock.....	do	Mch. 21, 1908	990 00
3, Eau Pleiue.....	do	Mch. 25, 1908	500 00	
Marinette.....	9, Beaver	School.....	Feb. 1, 1907	800 00
Marquette	1, Moudville	School.....	Feb. 27, 1908	1,600 00
	Jt. 1, Nashkora, town and vil.	do	Mch. 7, 1908	5,400 00
Milwaukee....	4, Vil. of East Milwaukee.	School.....	Jan. 15, 1908	8,500 00
	5, Granville.....	do	April 22, 1908	2,000 00
Monroe.....	9, Byron	School.....	Feb. 15, 1907	600 00
	Jt. 3, Glendale and village of Kendall	do	Feb. 28, 1907	5,000 00
	3, Byron	do	May 17, 1907	2,250 00
	1, City of Tomah	do	April 1, 1908	2,500 00
Oconto.....	1, Chase	School..	Feb. 9, 1907	650 00
	7, Maple Valley	do	Feb. 9, 1907	1,500 00
	2, Chase	do	Feb. 15, 1907	300 00
	1, Uaderhill	do	Mch. 15, 1907	1,000 00
	5, Gillette	do	July 19, 1907	900 00
	2, Little River.....	do	Sept 10, 1907	1,000 00
	7, Chase	do	Feb. 1, 1908	700 00
Outagamie ..	Jt. 2, Kaukauna, town and city, village of Little Chute and town of Vanderbrook	School.....	Jan. 21, 1907	7,000 00
	Jt. 2, Cicero and Maine.....	do	Feb. 21, 1907	350 00
	7, Deer Creek.....	do	Mch. 15, 1907	500 00
	1, Seymour	do	April 22, 1908	3,264 90
	1, City of Appleton.....	Normal	Feb. 28, 1907	25,000 00
Ozaukee.....	Jt. 2, Cedarburg, city and town	School.....	Feb. 15, 1908	25,000 00
	Jt. 1, Grafton, town and vil.	Normal	July 12, 1906	10,000 00
Pepin.....	Jt. 4, Durand and Lima	School	Feb. 15, 1907	1,200 00
	4, Poin and Frankfort	do	Feb. 21, 1907	400 00
	6, Albany	do	April 14, 1908	1,100 00
Pierce.....	1, Isabelle	School.....	Feb. 28, 1907	3,000 00
	2, Trimbelle.....	do	Aug. 7, 1907	1,400 00
	Jt. 3, Maiden Rock, town and vil	do	Aug. 8, 1907	9,000 00
	2, Rock E m.....	do	Feb. 1, 1908	1,000 00
	Jt. 5, Salem, El Paso, etc.	do	April 2, 1908	2,000 00
Polk.....	1, Isabelle	do	April 28, 1908	1,200 00
	1, Balsam Lake	School.....	Feb. 15, 1907	1,700 00
	1, Georgetown.....	do	Feb. 21, 1907	800 00
	2, Black Brook	do	Feb. 21, 1907	600 00
	7, Eureka	do	May 25, 1907	1,000 00
	4, Eureka	do	Aug. 6, 1907	1,000 00
4, Garfield.....	do	Mch. 13, 1907	300 00	

Loans to School Districts.

EXHIBIT "G" —*Loans to School Districts*—Continued.

County.	Districts.	Fund.	Date of loan.	Amount.
Portage.....	5, Alban.....	School.....	Feb. 9, 1907	\$1,400 00
	3, Amherst.....	do	Feb. 21, 1907	1,500 00
	6, Pine Grove	do	Aug. 9, 1907	1,150 00
	Jt. 9, Pine Grove and Grant.....	do	Oct. 1, 1907	850 00
Price.....	Jt. 2, Catawba and Kennan and Harmony.....	School.....	Feb. 15, 1907	2,000 00
	2, Hill	do	Feb. 21, 1907	500 00
	2, Park Falls, vil.....	do	Feb. 28, 1907	10,000 00
	1, Brennan	do	Mch. 15, 1907	1,750 00
	3, Catawba	do	April 7, 1907	600 00
	4, Hill	do	Oct. 1, 1907	600 00
Racine.....	4, Mt. Pleasant.....	School.....	Feb. 28, 1907	9,000 00
	1, Rochester.....	do	Mch. 11, 1907	5,000 00
	1, Mt. Pleasant	do	Dec. 14, 1907	1,700 00
Rusk.....	10, Atlanta.....	School.....	Feb. 1, 1907	500 00
	11, Atlanta.....	do	Mch. 15, 1907	500 00
	Jt. 7, Big Bend and Stubbs.....	do	July 5, 1907	800 00
	5, Strickland	do	Feb. 7, 1908	800 00
St. Croix.....	Jt. 2&4, Somerset and Star Prairie	School.....	Feb. 21, 1907	2,000 00
	Jt. 1, Hammond, town and vil	do	Aug. 19, 1907	1,500 00
	5, Forest	do	Feb. 7, 1907	800 00
	1, Springfield	do	Feb. 12, 1908	3,000 00
	6, Emerald.....	do	May 26, 1908	300 00
Sauk.....	Jt. 2, Laval, town and vil	School.....	Feb. 28, 1907	6,500 00
	4, Woodland	do	Mch. 15, 1907	1,000 00
	Jt. 2, Spring Green, town and vil	do	Feb. 26, 1908	15,000 00
Shawano.....	Jt. 6, Green Valley and Washington, Gillett and Underhill, Oconto Co	School.....	Feb. 28, 1907	4,000 00
	1, Grant.....	do	Mch. 21, 1907	3,800 00
	Jt. 1, Anselica and Maple Grove.....	do	Aug. 19, 1907	1,700 00
	6, Belleplaine.....	do	Mch. 24, 1908	1,000 00
Sheboygan	Vil. of Cedar Grove.....	School.....	Feb. 28, 1907	4,950 00
	8, Sheboygan Falls	do	Aug. 19, 1907	1,000 00
	6, Sheboygan	do	Dec. 13, 1907	1,500 00
Taylor.....	11, Medford.....	School.....	Feb. 15, 1907	1,200 00
	1, Browning.....	do	Mch. 1, 1908	1,000 00
Trempealeau	Jt. 2, Ettrick & Gale	School.....	Feb. 28, 1907	5,490 00
	Jt. 5, Unity and Summer	do	Jan. 28, 1908	500 00
	6, Sumner	do	Feb. 1, 1908	600 00
	Jt. 1, Gale and Vil. Galesville.....	do	Feb. 18, 1908	25,000 00
Vernon	2, Coon	School.....	Feb. 21, 1907	800 00
	7, Jefferson	do	Apr. 15, 1907	1,000 00
Walworth.....	Jt. 3, Hillsboro, town and vilage and Greeewood	do	Mch. 7, 1908	2,400 00
	4, Troy.....	School.....	Aug. 28, 1907	3,700 00
Washburn.....	Jt. 1, Geneva, Linn, Lyons & City Geneva Lake.....	Normal.....	Feb. 28, 1907	24,000 00
	4, Bashaw.....	School.....	Feb. 15, 1907	600 00
Washburn.....	2, Trego	do	Feb. 15, 1907	500 00
	1, Minong	do	Feb. 28, 1907	2,400 00
	3, Spring Brook.....	do	Nov. 23, 1907	1,000 00
	4, Spring brook	do	Dec. 5, 1907	1,300 00
	6, Stinnett	do	Feb. 1, 1908	900 00
	Jt. 1, Spooner, town & vilage	do	Feb. 13, 1908	3,000 00
	7, Minong.....	do	Mch. 1, 1908	400 00

Loans to School Districts.

 EXHIBIT "G."—*Loans to School Districts*--Continued.

County.	Districts.	Fund.	Date of loan.	Amount.
Waupaca.....	1, Dayton.....	School	Feb. 15,1907	\$2,000 00
	3, Little Wolf.....	.... do	Feb. 1,1908	1,000 00
Waushara.....	3, Marion.....	School	Feb. 21,1907	1,400 00
	Jt. 11, Hancock & Deerfield...	.... do	Mch. 15,1907	1,000 00
	Jt. 9, Hancock, town & village	.... do	Mch. 25,1907	12,000 00
	2, Bashaw.....	.... do	Aug. 28,1907	400 00
	2, Coloma.....	.... do	Feb. 20,1908	8,400 0
Wood..	1, Hansen.....	School	Feb. 9,1907	1,800 00
	Jt. 2, Miadore, Sherry, Eau- pleine (Carson, Port- age Co.).....	.... do ...	Feb. 28,1907	5,800 00
	Jt. 4, Seneca, Hansen & Cran- moor.....	.... do	Oct. 12,1907	600 00
	Jt. 1, Port Edwards & Cran- moor.....	.... do	Feb. 5,1908	700 00
	Jt. 2, Arpin & Hansen .....	.... do	Mch. 7,1908	1,000 00
	4, Port Edwards.....	.... do	Apr. 1,1908	700 00
Total from School Fund.....				\$511,059 90
Total from Normal School Fund.....				134,500 00
Aggregate loans in two years.....				\$645,559 90

Loans to School Districts.

STATEMENT OF LOANS TO SCHOOL DISTRICTS.

EXHIBIT H.

Statement of amount paid since June 30, 1906, and amount outstanding in each district June 30, 1906 and 1908.

SCHOOL FUND.

No.	District.	Outstanding July 1, 1906.	Principal paid, 1906-07.	Principal paid, 1907-08.	Outstanding July 1, 1908.
Adams County.					
2	Colburn.....	\$142 85	\$71 43	\$71 42	In full.
Jt. 3	Adams and Lincoln.....	300 00	60 00	60 00	\$180 00
Jt. 1	Adams and Preston.....	1,500 00	250 00	250 00	1,000 00
Jt. 1	Adams and Preston.....	750 00	125 00	125 00	500 00
5	Colburn.....	200 00	100 00	100 00	In full.
Jt. 1	Adams and Preston.....	540 00	90 00	90 00	360 00
5	Lincoln.....	400 00	50 00	50 00	300 00
4	Adams.....	450 00	50 00	50 00	350 00
4	Home.....	400 00	100 00	100 00	200 00
3	Rome.....	960 00	64 00	64 00	822 00
Jt. 2	New Chester and Eaton.....			125 00	375 00
5	Leola.....			100 00	1,150 00
Jt. 7	Dell Prairie—See Col. Co.....		31 70	31 40	In full.
7	Rome.....				300 00
6	Colburn.....				700 00
		\$5,842 85	\$992 13	\$1,216 82	\$6,247 00
Ashland County.					
3	Morse, B. S. D.....	\$800 00	\$400 00	\$400 00	In full.
	La Pointe.....	500 00	250 00	125 00	\$125 00
		\$1,300 00	\$650 00	\$525 00	\$125 00
Barron County.					
11	Cumberland.....	\$48 00	\$24 00	\$24 00	In full.
8	Stanford.....	54 00	27 00	27 00	In full.
11	Turtle Lake.....	39 00	19 50	19 50	In full.
16	Cumberland.....	60 00	30 00	30 00	In full.
3	Maple Grove.....	128 80	32 20	32 20	\$64 40
Jt. 7	Chetek.....	234 00	26 00	26 00	182 00
Jt. 1	Barron, city and town.....	3,500 00	700 00	700 00	2,100 00
6	Cumberland.....	950 00	100 00	100 00	750 00
9	Chetek.....	100 00	50 00	50 00	In full.
Jt. 5	Rice Lake and Stanford.....	125 00	25 00	25 00	75 00
17	Cumberland.....	300 00	75 00	75 00	150 00
6	Dallas.....	787 50	157 50	157 50	472 50
Jt. 6	Maple Grove.....	110 00	22 00	22 00	66 00
Jt. 5	Chetek, city and town, and Dover.....	1,200 00	200 00	200 00	800 00
10	Chetek.....	300 00	50 00	50 00	200 00
Jt. 1	Stanley.....	450 00	112 50	112 50	225 00
Jt. 2	Cedar Lake, Rice Lake and Oak Grove.....	560 00	80 00	80 00	400 00
Jt. 2	Cumberland, city and town.....	12,000 00	1,000 00	1,000 00	10,000 00
Jt. 5	Chetek, city and town, and Dover.....	4,800 00	400 00	400 00	4,000 00
1	Maple Grove.....	560 00	80 00	80 00	400 00
4	Cedar Lake.....	700 00	100 00	100 00	500 00
3	Stanford.....	750 00	125 00	125 00	500 00
6	Turtle Lake.....	450 00	75 00	75 00	300 00
Jt. 5	Lakeland.....	720 00	90 00	90 00	540 00
Jt. 10	Dallas, Maple Grove and Prairie Farm.....	550 00	50 00	50 00	450 00
2	Oak Grove.....	738 46	61 54	61 54	615 38
10	Maple Grove.....	400 00	100 00	100 00	200 00

Loans to School Districts.

EXHIBIT H.—*Statement of loans to school districts—Continued.*

SCHOOL FUND—Continued.

No.	District.	Out-standing July 1, 1906.	Principal paid, 1906-07.	Principal paid, 1907-08.	Outstanding July 1, 1908.
Barron Co.—Continued.					
Jt. 1	Barron and Stanley.....	\$550 00	\$50 00	\$50 00	\$450 00
Jt. 7	Clinton and Cumbriand.	600 00	50 00	50 00	500 00
7	Lakeland.....	300 00	60 00	60 00	180 00
4	Barron.....	1,200 00	100 00	100 00	1,000 00
Jt. 3	Village of Almena and Turtle Lake.....	4,500 00	450 00	450 00	3,600 00
Jt. 3	Oak Grove and Bear Lake.....	4,500 00	300 00	300 00	3,900 00
2	Vance Creek.....	1,000 00	100 00	100 00	800 00
9	Stanford.....	800 00	61 53	61 53	676 94
3	Clinton.....	.....	.....	100 00	700 00
4	Clinton.....	.....	.....	166 66	1,833 34
Jt. 5	Chetek city and town and Dover.....	.....	.....	300 00	4,200 00
8	Crystal Lake.....	.....	.....	100 00	700 00
1	Clinton.....	.....	.....	66 66	933 34
Jt. 1	Dallas.....	.....	97 60	82 00	.....
Jt. 5	Stanford.....	.....	.....	.....	600 00
4	Dallas.....	.....	.....	.....	700 00
5	Prairie Farm village.....	.....	.....	.....	2,000 00
		\$44,064 76	\$5,081 37	\$5,799 09	\$45,763 90
Brown County.					
3	Lawrence.....	\$400 00	\$100 00	\$100 00	\$200 00
2	City of Depere.....	2,000 00	500 00	500 00	1,000 00
3	Bellevue.....	.....	.....	250 00	2,250 00
2	Suamico.....	.....	.....	.....	1,100 00
		\$2,400 00	\$600 00	\$850 00	\$4,550 00
Buffalo County.					
Jt. 1	Mondovi, city and town, Naples and Albany (Pepin County).....	\$3,333 34	\$320 33	\$320 66	\$2,666 68
Jt. 1	Mondovi, city and town, Naples and Albany (Pepin County).....	5,200 00	384 40	384 80	4,400 00
5	Dover.....	100 00	100 00	.....	In full.
4	Maxville.....	558 00	62 00	62 00	434 00
Jt. 1	Madena & Gilmantown..	.....	.....	.....	1,600 00
Jt. 1	Gencoe.....	.....	720 00	684 00	In full.
		\$9,191 34	\$873 93	\$774 30	\$9,100 68
Barnett County.					
7	Grantsburg.....	\$200 00	\$100 00	\$100 00	In full.
4	La Follette.....	150 00	25 00	25 00	\$100 00
7	Rusk.....	300 00	50 00	50 00	200 00
Jt. 1	Grantsburg village & town	3,733 34	266 66	266 66	3,200 02
4	Wood Lake.....	132 00	44 00	44 00	44 00
5	La Follette.....	360 00	40 00	40 00	280 00
8	Jackson.....	450 00	50 00	50 00	350 00
6	Anderson.....	600 00	100 00	100 00	400 00
11	Grantsburg.....	350 00	50 00	50 00	250 00
Jt. 4	Roosevelt and Dewey....	500 00	100 00	100 00	300 00
7	Wood River.....	.....	.....	100 00	600 00
6	Daniels.....	.....	.....	.....	500 00
4	Daniels.....	.....	.....	.....	400 00
		\$6,775	\$825 66	\$825 63	\$6,624 02

Loans to School Districts.

EXHIBIT H.—Statement of loans to school districts—Continued.

SCHOOL FUND—Continued.

No.	District.	Outstanding July 1, 1906.	Principal paid, 1906-07.	Principal paid, 1907-08.	Outstanding July 1, 1908.
Calumet County.					
Jt. 1	Chilton, city and town...	\$9,100 00	\$700 00		\$8,400 00
Jt. 5	New Holste n. vil. & town	10,000 00	1,000 00	\$1,000 00	8,000 00
Jt. 5	New Holstein, vil. & town			500 00	4,500 00
Jt. 2	Brillion and Rantoul....				12,000 00
Jt. 2	Brillion and Maple Grove				1,500 00
		\$19,100 00	\$1,700 00	\$1,500 00	\$34,400 00
Chippewa County.					
9	Edson.....	\$80 00	\$80 00		In full.
7	Edson.....	60 00	60 00		In full.
3	Wheaton.....	110 00	110 00		In full.
Jt. 2	Edson & village of Boyd.	600 00	300 00	\$300 00	In full.
13	Edson.....	100 00	50 00	50 00	In full.
4	Wheaton.....	210 00	70 00	70 00	\$76 00
11	Edson.....	180 00	60 00	60 00	60 00
15	Edson.....	200 00	50 00	50 00	100 00
8	Sampson.....	100 00	25 00	25 00	50 00
4	Edson.....	180 00	60 00	60 00	60 00
14	Edson.....	263 32	87 78	87 78	87 76
Jt. 8	Wheaton and Tilden.....	300 00	100 00	100 00	100 00
10	Wheaton.....	350 00	100 00	100 00	150 00
Jt. 3	Sampson and Rusk (Rusk County).....	200 00	40 60	63 00	In full.
10	Wheaton.....	90 00	30 00	30 00	30 00
1	Sigel.....	490 00	70 00	70 00	350 00
2	Wheaton.....	800 00	100 00	100 00	600 00
6	Sigel.....	600 00	100 00	100 00	400 00
Jt. 4	Bloomer, vil. and town...	7,000 00	1,000 00	1,000 00	5,000 00
5	Edson.....	800 00	100 00	100 00	600 00
Jt. 4	Bloomer, vil. and town...	5,000 00			5,000 00
10	La Fayette.....	810 00	90 00	90 00	630 00
Jt. 2	La Fayette and Seymour (Eau Claire Co.).....	540 00	49 50	50 40	420 00
2	Anson.....	600 00	100 00	100 00	400 00
Jt. 5	Sampson and Rusk (Rusk Co.).....	400 00		79 00	300 00
10	La Fayette.....			25 00	175 00
5	Holcombe.....			40 00	260 00
Jt. 1	La Fayette and Wheaton			60 00	540 00
13	Bloomer.....			50 00	550 00
Jt. 2	Auburn.....		23 10	24 00	
Jt. 4	Edson.....		18 20	17 50	
Jt. 2	Wheaton.....		29 20	32 00	
2	Holcomb.....				2,150 00
		\$20,063 32	\$2,913 38	\$933 60	\$18,182 76
Clark County.					
Jt. 1	Mavville, Colby, village of Abbots ord, etc.	\$220 00	\$93 06	\$91 30	In full.
Jt. 1	Hixon and Hoard.....	150 00	50 00	50 00	50 00
5	Worden.....	240 00	60 00	60 00	120 00
7	Levis.....	138 00	34 50	34 50	69 00
1	Pine Valley.....	120 00	30 00	30 00	60 00
1	Washburn.....	100 00	50 00	50 00	In full.
6	Fremont.....	100 00	50 00	50 00	In full.
2	Withee.....	33 00	35 00		In full.
7	Worden.....	50 00	50 00		In full.
5	Lynn.....	100 00	100 00		In full.
1	Withee.....	100 00	50 00	50 00	In full.

Loans to School Districts.

EXHIBIT H.—Statement of loans to school districts—Continued.

SCHOOL FUND—Continued.

No.	District.	Outstanding July 1, 1906.	Principal paid, 1906-'07.	Principal paid, 1907-1908.	Outstanding July 1, 1908.
Clark Co.—Continued.					
Jt. 4	Thorp and Withee.....	\$133 32	\$66 67	\$66 65	In full.
4	Washburn.....	250 00	50 00	50 00	\$150 00
4	Sherwood.....	400 00	100 00	100 00	200 00
5	Hoard.....	270 00	45 00	45 00	180 00
5	Longwood.....	700 00	100 00	100 00	500 00
1	Sherwood.....	312 50	62 50	62 50	187 50
Jt. 2	Withee and Reesburg.....	300 00	50 00	50 00	200 00
2	Hewitt.....	700 00	100 00	100 00	500 00
1	Mayville.....	420 00	60 00	60 00	300 00
Jt. 2	Heaver and Warner.....	140 00	140 00	.....	In full.
6	Lynn.....	200 00	100 00	100 00	In full.
3	Reeseburg.....	400 00	100 00	100 00	200 00
2	Hewitt.....	1,400 00	200 00	200 00	1,000 00
7	Fremont.....	800 00	66 67	66 67	666 66
1	Longwood.....	2,400 00	300 00	3 00	1,800 00
5	Thorp.....	560 00	40 00	40 00	480 00
Jt. 1	Colby, Mayville, village of Abbotsford, etc.....	12,600 00	761 40	747 00	10,800 00
Jt. 4	Pine Valley and city of Neillsville.....	21,000 00	1,500 00	1,500 00	18,000 00
Jt. 3	Hixou and Withee.....	600 00	100 00	100 00	400 00
Jt. 1	Thorpstown and vil. and Withee.....	1,000 00	250 00	250 00	500 00
5	Hixon.....	600 00	200 00	200 00	200 00
Jt. 4	Worden and Edson (Chip- pewa Co.).....	450 00	31 80	32 50	350 00
Jt. 4	Grant and York.....	6,000 00	400 00	400 00	5,200 00
Jt. 4	Pine Valley and city of Neillsville.....	2,500 00	500 00	500 00	1,500 00
2	With e.....	.....	.....	50 00	350 00
Jt. 4	Pine Valley and city of Neillsville.....	.....	.....	300 00	1,200 00
Jt. 1	Hixon, Hoard and vil. of Owen.....	.....	.....	.....	6,000 00
Jt. 1	Colby City and town and Hall (Marathon Co.).....	.....	.....	325 00	6,500 00
Jt. 4	Neillsville and Pine val.....	.....	.....	.....	1,500 00
Jt. 4	Thorp and Withee.....	.....	.....	.....	700 00
		\$55,486 82	\$7,024 60	\$5,611 12	\$60,063 16
Columbia County.					
Jt. 5	Vill. of Rio, Otsego and Lowville.....	\$300 00	\$150 00	\$150 00	In full.
2	Randolph.....	200 00	100 00	100 00	In full.
1	Wycocena.....	2,400 00	400 00	400 00	\$1,600 00
Jt. 7	Newport and Dell Prai- rie (Adams Co.).....	200 00	68 30	68 60	In full.
Jt. 6	Otsego and Fountain Prairie.....	2,333 34	166 66	166 66	2,000 02
Jt. 4	Dekora, Arlington and vill. of Prynnette.....	21,000 00	1,400 00	1,400 00	18,200 00
Jt. 7	Arlington and Leeds.....	3,000 00	300 00	300 00	2,400 00
Jt. 4	Lowville and Leeds.....	.....	.....	500 00	500 00
		\$29,433 34	\$2,581 96	\$3,085 26	\$24,700 02
Crawford County.					
Jt. 4	Clayton and vill. of Soldier's Grove.....	\$250 00	\$250 00	.....	In full.

Loans to School Districts.

EXHIBIT H.—*statement of loans to school districts—Continued.*

SCHOOL FUND—Continued.

No.	District.	Outstanding July 1, 1906.	Principal paid, 1906-07.	Principal paid, 1907-8.	Outstanding July 1, 1908.
Crawford Co.—Continued.					
Jt. 2	Marietta and Eastman (vill. of Steuben	\$ 400 00	\$ 50 00	\$ 50 00	\$300 00
Jt. 2	Wauzeka, town and vill.	3,100 00	300 00	300 00	2,500 00
Jt. 11	Wauzeka and Marietta ..	132 00	33 00	33 00	66 00
Jt. 2	Wauzeka, town and vill.	285 00	95 00	95 00	95 00
Jt. 11	Clayton and Utica and vill. Bell Center and Guys Mills	6,000 00	400 00	400 00	5,200 00
Jt. 4	Clayton and village of Soldier's Grove	8,000 00	533 33	533 33	6,933 34
Jt. 4	Clayton and village of Soldier's Grove .....	.....	.....	466 67	6,533 33
2	Haney .....	.....	.....	100 00	800 00
18	Clayton .....	.....	.....	.....	800 00
		<u>\$18,167 00</u>	<u>\$1,661 33</u>	<u>\$1,978 00</u>	<u>\$23,227 67</u>
Dane County.					
1	Oregon	\$100 00	\$100 00	.....	In full.
Jt. 9	Cross Plains & Springdale	320 00	80 00	80 00	160 00
Jt. 5	Deerfield, town and vill.	1,250 00	250 00	250 00	750 00
Jt. 5	Roxbury, Berry, Dane and Springfield	150 00	50 00	50 00	50 00
Jt. 1	Madison and Middleton	600 00	150 00	150 00	300 00
Jt. 4	Montrose, Exeter and vill. of Belleville	4,000 00	421 00	390 00	3,000 00
Jt. 2	Black Earth and Mazo- manie, town and vill.	300 00	300 00	.....	In full.
Jt. 4	Bristol and Sun Prairie, town and vill.	3,200 00	1,600 00	1,600 00	In full.
Jt. 4	Montrose, vill. of Belle- ville, etc	1,800 00	168 40	156 00	1,400 00
	Black Earth, town & vill.	9,100 00	700 00	700 00	7,700 00
	Verona H. S.	4,800 00	600 00	600 00	3,600 00
Jt. 4	Windsor & vill. DeForest	2,500 00	.....	208 34	2,291 66
10	Cottage Grove	800 00	200 00	200 00	400 00
10	Cottage Grove	800 00	200 00	200 00	400 00
4	Blue Mounds	450 00	150 00	150 00	150 00
10	H. S., vill. Mt. Horeb ...	5,500 00	500 00	500 00	4,500 00
Jt. 5	Cottage Grove	500 00	200 00	100 00	200 00
Jt. 5	Christiana, village Cam- bridge and Oakland (Jefferson Co.)	18,000 00	1,110 00	1,080 00	15,600 00
	Verona H. S.	2,000 00	250 00	250 00	2,500 00
Jt. H.S	Westport and vill. Wau- nakee	3,236 66	233 34	233 34	2,799 98
2	Springdale .....	.....	.....	.....	1,800 00
11	Madison .....	.....	.....	.....	10,600 00
	Rutland and Oregon .....	.....	120 60	22 68	In full.
		<u>\$59,436 66</u>	<u>\$6,383 34</u>	<u>\$6,920 36</u>	<u>\$52,200 64</u>
Dodge County.					
7	Oak Grove	\$1,000 00	\$500 00	\$500 00	In full.
7	Oak Grove	3,000 00	500 00	500 00	\$2,000 00
4	Clyman	500 00	150 00	150 00	200 00
Jt. 6	Lowell and vill. of Rees- ville	5,200 00	650 00	650 00	3,900 00
7	Hustisford	7,000 00	500 00	500 00	6,000 00
Jt. 2	Lowell, town and vill.	.....	.....	.....	1,200 00
Jt. 3	Theresa, town and vill. ...	.....	.....	.....	1,200 00
		<u>\$16,700 00</u>	<u>\$2,300 00</u>	<u>\$2,300 00</u>	<u>\$14,500 00</u>

Loans to School Districts.

EXHIBIT H.—Statement of loans to school districts—Continued.

SCHOOL FUND—Continued.

No.	District.	Outstanding July 1, 1903.	Principal paid, 1906-07.	Principal paid, 1907-08.	Outstanding July 1, 1908.
Door County.					
Jt. 8	Nasawaupsee and Sturgeon Bay	\$200 00	\$50 00	\$50 00	\$100 00
4	Egg Harbor	900 00	100 00	100 00	700 00
4	Forestville	800 00	200 00	200 00	400 00
3	Sevastopol	2,500 00	166 66	166 66	2,166 68
3	Liberty Grove	400 00	133 33	133 33	133 34
3	Sevastopol	1,200 00	80 00	80 00	1,040 00
4	Jacksonport			90 00	360 00
4	Jacksonport				1,325 00
3	Bailey's Harbor			60	840 00
2	Union			100 00	700 00
3	Brussels				2,800 00
Jt. 1	Brussels			153 00	
		\$6,000 00	\$729 99	\$1,132 99	\$10,565 02
Douglas County.					
	Nebagaman School Dist.	\$1,500 00	\$500 00	\$500 00	\$500 00
2	Hawthorne				1,000 00
1	Highland				900 00
		\$1,500 00	\$500 00	\$500 00	\$2,400 00
Dunn County.					
Jt. 6	Tainter and Otter Creek	\$30 00	\$15 00	\$15 00	In full.
Jt. 5	Sheridan and New Haven	45 00	45 00		In full.
Jt. 7	Colfax and Tainter	200 00	40 00	40 00	\$120 00
2	Grant	50 00	50 00		In full.
Jt. 4	Grant and Otter Creek	250 00	50 00	50 00	150 00
3	Colfax	650 00	130 00	130 00	390 00
6	Rock Creek	50 00	50 00		In full.
2	Eau Galie	200 00	200 00		In full.
2	Otter Creek	150 00	50 00	50 00	50 00
Jt. 2	Colfax, Grant and Auburn (Chippewa Co.)	1,650 00	126 90	126 00	1,350 00
Jt. 1	Wilson and Dallas (Barren Co.)	1,800 00	102 40	118 00	1,400 00
Jt. 8	Tainter and Sherman	550 00	50 00	50 00	450 00
Jt. 2	Elk Mound and Wheaton (Chippewa Co.)	4,000 00	370 80	368 00	3,200 00
Jt. 6	Hay River and Sherman			50 00	650 00
Jt. 10	Spring Brook, Dunn and Red Cedar			170 00	680 00
5	Weston				1,000 00
2	Rock Creek				700 00
		\$9,625 00	\$1,180 10	\$1,067 00	\$10,140 00
Eau Claire County.					
	City of Eau Claire	\$12,000 00	\$2,000 00	\$2,000 00	\$8,000 00
6	Clear Creek	90 00	30 00	30 00	30 00
2	Pleasant Valley	300 00	50 00	50 00	200 00
Jt. 4	Ludington and Lincoln	300 00	100 00	100 00	100 00
Jt. 4	Seymour and Lafayette (Chippewa Co.)	200 00	200 00		In full.
Jt. 1	Bridge Creek and city of Augusta	13,600 00	1,133 33	1,133 33	11,333 34
3	Union	1,200 00	300 00	300 00	600 00
Jt. 1	Pt. of Bridge Creek and City of Augusta	4,200 00	300 00	300 00	3,600 00

Loans to School Districts.

EXHIBIT H.—Statement of loans to school districts—Continued.

SCHOOL FUND—Continued.

No.	District.	Outstanding July 1, 1906.	Principal paid, 1906-1907	Principal paid, 1907-1908.	Outstanding July 1, 1908.
Eau Claire County—Cont.					
Jt. 3	Pleasant Valley, Clear Creek and Washington	\$1,350 00	\$150 00	\$150 00	\$1,050 00
Jt. 2	Seymour	.....	10 50	9 60	.....
5	Luddington	.....	.....	.....	2,000 00
6	Clear Creek	.....	.....	.....	600 00
		\$33,240 00	\$4,273 83	\$4,072 93	\$27,513 34
Florence County.					
5	Homestead	\$400 00	\$100 00	\$100 00	\$200 00
3	Commonwealth	490 00	70 00	70 00	350 00
2	Commonwealth	800 00	160 00	80 00	560 00
		\$1,690 00	\$330 00	\$250 00	\$1,110 00
Fond du Lac County.					
Jt. 11	Fond du Lac, now village of N. Fond du Lac and Friendship	\$3,000 00	\$600 00	\$600 00	\$1,800 00
Jt. 11	Fond du Lac, now village of N. Fond du Lac and Friendship	900 00	150 00	150 00	600 00
Jt. 2	Oscola and Forest	200 00	200 00	.....	In full.
Jt. 11	Fond du Lac, now vil- lage of N. Fond du Lac	6,300 00	700 00	700 00	4,900 00
Jt. 12	Auburn, Ashford and village of Campbells- port	5,833 34	583 33	583 33	4,666 68
Jt. 1	Oakland, town and vil- lage	.....	.....	.....	4,800 00
		\$16,233 34	\$2,233 33	\$2,033 33	\$16,766 68
Grant County.					
Jt. 11	Castle Rock and Wing- ville	\$20 00	\$20 00	.....	In full.
Jt. 1	Boscobel, Marion and Watterstown	1,000 00	1,000 00	.....	In full.
Jt. 1	Boscobel, Marion and Watterstown	1,000 00	.....	1,000 00	In full.
2	Liberty	150 00	150 00	.....	In full.
4	Bloomington	440 00	220 00	220 00	In full.
2	Watterstown	1,120 00	160 00	160 00	800 00
2	Ellenboro	700 00	103 00	100 00	500 00
Jt. 4	Liberty and Lancaster	900 00	100 00	100 00	700 00
Jt. 1	Hazel Green H. S.	9,333 34	666 66	666 66	8,000 02
Jt. 9	Smelzer, Hazel Green, and village, Cuba City and Benton (LaFayette Co.)	9,333 34	595 33	597 80	8,000 02
6	Hazel Green	800 00	100 00	100 00	700 00
Jt. 1	Muscoda, town and vil- lage	1,000 00	500 00	500 00	In full.
Jt. 1	Clifton and (Mifflin Iowa Co.)	900 00	87 50	76 00	700 00
Jt. 9	Wyalusing and Bloom- ington	4,666 67	333 33	333 33	4,000 01

Loans to School Districts.

EXHIBIT H—*Statement of loans to school districts—Continued.*

SCHOOL FUND—Continued.

No.	District.	Outstanding July 1, 1906.	Principal paid, 1906-07.	Principal paid, 1907-08.	Outstanding July 1, 1908.
Grant Co.—Continued.					
Jt. 9	Smelzer, Hazel Green, and village, Cuba City and Benton (LaFayette Co.)	\$6,000 00	\$357 20	\$358 68	\$5,200 00
5	Little Grant				1,000 00
Jt. 3	Potosi and Harrison			100 00	400 00
6	Bloomington				700 00
5	Liberty				1,100 00
3	Fennimore				1,000 00
Jt. 10	Wyalusing and Patch Grove				1,000 00
Jt. 5	Lancaster and Potosi				1,400 00
10	Platteville				800 00
		\$37,463 35	\$4,390 02	\$4,312 47	\$35,300 05
Green County.					
Jt. 13	Brooklyn, Rutland, Ore gon and Union	\$600 00	\$102 30	\$282 32	In full.
8	Albany	1,275 00	2 50	255 00	\$765 00
7	Exeter	600 00	150 00	150 00	300 00
Jt. 4	Exeter		79 00	110 00	
Jt. 4	Exeter		31 60	44 00	
		\$2,475 00	\$617 90	\$821 32	\$1,065 00
Green Lake County.					
Jt. 4	Princeton and Mecon (Marquette Co.)	\$375 00	\$109 63	\$110 25	\$125 00
Jt. 3	Mackford and village of Markesan.			333 33	4,666 67
Jt. 2	Princeton village and St. Marie				5,000 00
		\$375 00	\$109 63	\$443 58	\$9,791 67
Iowa County.					
Jt. 8	Highland, town and vil.	\$1,500 00	\$300 00	\$300 00	\$900 00
4	Mifflin	1,200 00	300 00	300 00	600 00
1	Arena	1,800 00	300 00	300 00	1,200 00
15	Brigham	3,666 66	333 33	333 33	3,000 02
1	Waldwick	480 00	80 80	80 00	320 00
Jt. 2	Waldwick and Moscow	300 00	150 00	150 00	In full.
3	Pulaska	40 00	150 00	150 00	150 00
Jt. 1	Lindsa, town and village	3,500 00	700 00	700 00	2,100 00
7	Moscow	600 00	60 00	60 00	480 00
Jt. 11	Arena and Wyoming			40 00	560 00
Jt. 1	Mifflin		12 50	24 00	
		\$13,496 68	\$2,385 83	\$2,437 33	\$9,310 02
Iron County.					
4	Vaughn	\$120 00	\$60 00	\$60 00	In full.
1	Vaughn	6,000 00	666 67	666 67	\$4,666 66
Jt. 1	Vaughn and Montreal			1,000 00	9,000 00
Jt. 1	Vaughn and Montreal				5,000 00
		\$6,120 00	\$726 67	\$1,726 67	\$18,666 66

Loans to School Districts.

EXHIBIT H.—Statement of loans to school districts—Continued.

SCHOOL FUND—Continued.

No.	District.	Outstanding July 1, 1906.	Principal paid, 1903-07.	Principal paid, 1907-08.	Outstanding July 1 1908.
Jackson County.					
Jt. 1	Albion and city of Black River Falls.....	\$8,000 00	\$800 00	\$800 00	\$6,400 00
Jt. 1	Albion and city of Black River Falls.....	400 00	200 00	200 00	In full.
Jt. 1	Melrose and Irving.....	2,064 00	258 00	258 00	1,548 00
Jt. 8	Garden Valley, Alma and Cleveland.....	160 00	40 00	40 00	80 00
Jt. 7	Manchester and Brockway.....	66 67	33 34	33 33	In full.
5	Millston.....	240 00	40 00	40 00	160 00
Jt. 1	Melrose and Irving.....	2,000 00			2,000 00
Jt. 1	Alma, Garden Valley and village, Alma Center...	2,000 00	250 00	250 00	1,500 00
5	Brockway.....	350 00	50 00	50 00	250 00
8	Brockway.....	400 00	50 00	50 00	300 00
Jt. 5	Franklyn.....		6 19		In full.
Jt. 8	Springfield, Franklin & Preston (Trempealeau County).....	700 00	98 10	98 50	500 00
4	Garfield.....	250 00	50 00	50 00	150 00
Jt. 5	Franklin.....			19 20	
5	Knapp.....				1,500 00
2	Albion.....				1,000 00
6	Franklin.....				1,200 00
		\$16,630 67	\$1,875 61	\$1,889 03	\$16,588 00
Jefferson County.					
Jt. 8	Aztalan & Farmington...	\$350 00	\$350 00		In full.
Jt. 5	Oakland.....		90 00	120 00	
		\$350 00	\$440 00	\$120 00	
Juneau County.					
7	Armenia.....	\$106 00	\$53 00	\$53 00	In full.
6	Armenia.....	100 00	25 00	25 00	\$50 00
Jt. 1	Wanewoc, town & village, Summit and Woodland (Sauk County).....	4,000 00	974 20	974 20	2,000 00
1	Winley.....	200 00	100 00	100 00	In full.
Jt. 1	New Lisbon, city & town, and Clearfield.....	9,000 00	1,000 00	1,000 00	7,000 00
7	Cutler.....	50 00	50 00		In full.
Jt. 9	Kildare & vil. of Lyndon	600 00	100 00	100 00	400 00
5	Clearfield.....	72 50	14 50	14 50	43 50
Jt. 3	Clearfield & Germantown	50 00	25 00	25 00	In full.
Jt. 1	Lindina, Lemonweir and city of Mauston.....	2,500 00	500 00	500 00	1,500 00
2	Fountain.....	200 00	100 00	100 00	In full.
2	Cutler.....	200 00	100 00	100 00	In full.
8	Armenia.....	300 00	50 00	50 00	200 00
1	Armenia.....	60 00	100 00	100 00	400 00
2	Wanewoc.....	666 67	133 33	133 33	400 01
3	Fountain.....	3,750 00	250 00	250 00	3,250 00
3	Lyndon.....	450 00	50 00	50 00	350 00
Jt. 4	Orange and village Camp Douglas.....				8,000 00
Jt. 1	New Lisbon & Clearfield.....				9,000 00
		\$22,845 17	\$3,625 03	\$3,575 03	\$32,593 51

Loans to School Districts.

EXHIBIT H.—*Statement of loans to school districts—Continued.*

SCHOOL FUND—Continued.

No.	District.	Outstanding July 1, 1906.	Principal paid, 1906-07.	Principal paid, 1907-08.	Outstanding July 1, 1908.
Kenosha County.					
7	Salem (Trevor).....	\$2,250 00	\$250 00	\$250 00	\$1,750 00
		\$2,250 00	\$250 00	\$250 00	\$1,750 00
Kewaunee County.					
Jt. 1	Algoma City & Ahnapee.	\$400 00	\$200 00	\$200 00	In full.
Jt. 3	Casco & Luxemburg.....	1,800 00	200 00	200 00	\$1,400 00
Jt. 1	Lincoln and Brussels (Door County).....			147 00	1,200 00
1	Lincoln.....			200 00	1,400 00
8	Luxemburg.....				4,000 00
Jt. 1	Lincoln and Brussels (Door County).....				1,500 00
2	Casco.....				3,000 00
		\$2,200 00	\$400 00	\$747 00	\$12,500 00
La Crosse County.					
5	Shelby	\$500 00	\$100 00	\$100 00	\$300 00
Jt. 6	Hamilton and village of West Salem.....	2,000 00	250 00	250 00	1,500 00
4	Hamilton.....	800 00	200 00	200 00	400 00
2	Onalaska.....	400 00	100 00	100 00	200 00
Jt. 3	Holland & Onalaska.....	1,000 00	71 43	71 43	857 14
		\$4,700 00	\$721 43	\$721 43	\$3,257 14
La Fayette County.					
Jt. 6	Shullsburg, city & town.	\$4,000 00	\$1,000 00	\$1,000 00	\$2,000 00
Jt. 5	Belmont, town & village.	5,866 68	533 33	533 33	1,800 02
Jt. 5	Belmont, town & village.	1,466 68	1 3 33	133 33	1,200 02
3	Belmont.....	500 00	100 00	100 00	300 00
Jt. 1	Blanchard, vil Blanch- ardville, Moscow (Iowa Co) & York (Green Co.)	18,000 00			18,000 00
9	Wayne.....			140 00	1,260 00
1	Wyota.....				600 00
1	Benton.....				20,000 00
Jt. 9	Benton.....		71 33	68 86	
Jt. 9	Benton.....		42 80	41 32	
		\$29,833 36	\$1,880 79	\$2,016 84	\$48,160 04
Langlade County.					
5	Rolling	\$96 00	\$96 00		In full.
4	Norwood	32 00	32 00		In full.
3	Norwood	50 00	25 00	25 00	In full.
7	Antigo	237 50	47 50	47 50	142 50
6	Langlade.....	300 00	75 00	75 00	150 00
6	Evergreen.....	600 00	600 00		In full.
4	Polar.....	1,000 00	300 00	300 00	600 00
1	Neva.....	3,200 00	400 00	400 00	2,400 00
5	Polar.....	300 00	150 00	150 00	In full.
7	Ackley				1,200 00
4	Price.....				600 00
4	Price.....				600 00
6	Ackley.....				800 00
4	Rolling.....				2,000 00
5	Ainsworth.....				1,500 00

Loans to School Districts.

EXHIBIT H—Statement of loans to school districts—Continued.

SCHOOL FUND—Continued.

No.	District.	Outstanding July 1, 1906.	Principal paid, 1906-07.	Principal paid, 1907-08.	Outstanding July 1, 1908.
Langlade County—Cont.					
4	Ainsworth				\$150 00
1	Peck				1,000 00
		\$6,018 50	\$1,725 50	\$997 50	\$9,142 50
Lincoln County.					
Jt. 4	Scott	\$80 00	\$40 00	\$40 00	In full.
3	Russell and Schley	240 00	60 00	60 00	\$120 00
1	Harrison	400 00	50 00	50 00	300 00
3	Schley	1,400 00	100 00	1 0 00	1,200 00
2	Schley	2,000 00	133 33	133 33	1,733 34
		\$4,120 00	\$383 33	\$383 33	\$3,353 34
Manitowoc County.					
Jt. 4	Manitowoc city & town.	\$1,000 00	\$500 00	\$500 00	In full.
Jt. 1	Maple Grove, Rockland, and vill of Reedsville	2,500 00	500 00	500 00	\$1,500 00
Jt. 1	Mihicott and Gibson....	3,600 00	900 00	900 00	1,800 00
4	Cooperstown			500 00	1,500 00
Jt. 3	Norris and Ringle				1,000 00
		\$7,100 00	\$1,900 00	\$2,400 00	\$5,800 00
Marathon County.					
1	Pike Lake	\$52 50	\$52 50		In full.
3	Wien	150 00	50 00		\$50 00
5	Wien	200 00	50 00	\$50 00	100 00
4	Wien	100 00	100 00		In full.
5	Cleveland	100 00	100 00		In full.
5	Halsey	240 00	60 00	60 00	120 00
Jt. 2	Mosinee village	3,200 00	800 00	8 0 00	1,600 00
3	Weston	236 00	59 00	22 00	440 00
4	Pike Lake	150 00	50 00	50 00	118 00
1	Frankfort	112 50	22 50	22 50	50 00
2	Eidron	100 00	50 00	50 00	67 50
4	Cleveland	430 00	80 00	80 00	In full.
5	Cassel	400 00	80 00	80 00	\$200 00
1	Franzen	100 00	100 00		240
6	Texas	300 00	50 00		In full.
4	Hewitt	300 00	50 00	50 00	200 00
8	Franzen	300 00	150 00	150 00	In full.
3	Johnson	600 00	100 00	100 00	400 00
Jt. 2	McMillan and Day	400 00	200 00	200 00	In full.
Jt. 1	Kronwetter & Knowlton	600 00	100 00	100 00	400 00
1	Eau Pleine	560 00	70 00	70 00	420 00
3	Spencer	800 00	100 00	100 00	600 00
4	Bern	10 00	50 00	50 00	In full.
7	Texas	800 00	200 00	200 00	400 00
Jt. 5	Eau Pleine & Frankfort..	835 00	95 00	95 00	665 00
Jt. 5	Eau Pleine & Frankfort..	900 00	150 00	150 00	600 00
6	Wien	800 00	100 00	100 00	600 00
5	Main	540 00	60 00	60 00	420 00
1	Brokaw village	600 00	150 00	150 00	300 00
Jt. 3	Norris and Ringle	1,800 00	200 00	205 00	1,400 00
1	Ringle	1,040 00	260 00	260 00	520 00
4	Texas	300 00	50 00	50 00	200 00

Loans to School Districts.

EXHIBIT H.—*Statement of loans to school districts—Continued.*

SCHOOL FUND—Continued.

No.	District.	Outstanding July 1, 1906.	Principal paid, 1906-1907.	Principal paid, 1907-1908.	Outstanding July 1, 1908.
Marathon County—Cont.					
7	Cassel	\$400 00	\$100 00	\$100 00	\$ 200 00
5	Johnson	900 00	100 00	100 00	700 00
Jt. 2	Weston and Wausau .....	.....	.....	66 66	933 34
2	Cleveland .....	.....	.....	100 00	500 00
3	Eau Plaine .....	.....	.....	200 00	800 00
6	Halsey .....	.....	.....	110 00	990 00
6	Cleveland .....	.....	.....	80 60	720 00
Jt. 2	Johnson, Rietbroek, Hal- sey, Berne and village of Athens .....	.....	.....	666 00	9,324 00
2	Frankfort .....	.....	.....	100 00	900 00
Jt. 1	Hull and Holton (See Clark Co) .....	.....	.....	175 00	.....
Jt. 1	Hull and Holton (See Clark Co) .....	.....	16 94	18 70	In full.
Jt. 1	Hull and Holton (See Clark Co) .....	.....	\$138 60	153 00	.....
2	Hull .....	.....	.....	.....	1,200 00
Jt. 1	Cassel and city and town of Marathon .....	.....	.....	.....	8,000 00
2	Rib Falls .....	.....	.....	.....	1,200 00
4	Rietbroek .....	.....	.....	.....	990 00
3	Eau Plaine .....	.....	.....	.....	500 00
Jt. 7	Norrie and Plover .....	.....	8 86	10 13	.....
		\$15,040 00	\$1,024 40	\$2,539 49	\$29,377 34
Marinette County.					
7	Peshtigo	\$25 00	\$25 00	.....	In full.
4	Peshtigo	150 00	75 00	\$75 00	In full.
4	Grover	50 00	50 00	.....	In full.
	Cravitz School Dist	100 00	100 00	.....	In full.
8	Peshtigo	100 00	50 00	50 00	In full.
10	Peshtigo	99 00	33 00	33 00	33 00
7	Amberg	1,400 00	350 00	350 00	700 00
12	Peshtigo	200 00	40 00	40 00	120 00
8	Peshtigo	150 00	30 00	30 00	90 00
6	Peshtigo	270 00	45 00	45 00	180 00
2	Grover	533 34	133 00	133 34	266 67
13	Peshtigo	300 00	100 00	100 00	100 00
9	Pound	2,135 70	237 30	237 30	1,661 10
8	Pound	900 00	100 00	100 00	700 00
6	Grover	900 00	100 00	100 00	700 00
1	Colman village	4,500 00	500 00	500 00	3,500 00
14	Pound	585 00	65 00	65 00	455 00
13	Pound	450 00	50 00	50 00	350 00
3B	Grover	1,000 00	100 00	100 00	800 00
9	Beaver .....	.....	.....	100 00	700 00
		\$13,848 04	\$2,183 63	\$2,108 64	\$10,355 77
Marquette County.					
1	Moundville	\$1,000 00	\$500 00	\$500 00	In full.
Jt. 4	Mecan .....	.....	15 37	14 75	.....
1	Moundville .....	.....	.....	.....	1,600 00
Jt. 1	Nashkora, town and vil- lage .....	.....	.....	.....	5,400 00
		\$1,000 00	\$515 37	\$514 75	\$7,000 00

Loans to School Districts.

EXHIBIT H—*Statement of loans to school districts - Continued.*

SCHOOL FUND—Continued.

No.	District.	Outstanding July 1, 1906.	Principal paid, 1906-'07.	Principal paid, 1907-'08.	Outstanding July 1, 1908.
Milwaukee County.					
Jt. 6	Wauwatosa and city of Milwaukee	\$1,890 00	\$630 00	\$630 00	\$630 00
	City of West Allis	5,000 00	1,000 00	1,000 00	3,000 00
17	Greenfield	3,000 00	500 00	500 00	2,000 00
9	Lake	4,800 00	800 00	800 00	3,200 00
Jt. 17	Granville and village of N. Milwaukee	23,076 92	1,923 80	1,923 08	19,230 76
17	Greenfield	3,000 00	200 00	200 00	2,600 00
4	Village of E. Milwaukee .....	.....	.....	.....	8,500 00
5	Granville.....	.....	.....	.....	2,000 00
		\$40,766 92	\$5,053 08	\$5,053 08	\$41,160 75
Monroe County.					
4	Byron.....	\$32 60	\$16 30	\$16 30	In full.
8	Scott, formerly Byron	31 08	15 56	15 52	In full.
Jt. 1	Portland, Jefferson and vil. of Cashton.....	2,400 00	300 00	300 00	1,830 00
2	Grant.....	150 00	25 00	25 00	100 00
Jt. 1	Portland, Jefferson and vil. of Cashton.....	2,100 00	233 34	233 33	1,633 33
Jt. 6	Byron and Scott.....	250 00	50 00	50 00	150 00
1	City of Tomah.....	20,000 00	.....	.....	20,000 00
3	New Lynne.....	227 50	32 10	32 50	162 50
Jt. 1	Wellington, Ridgeville and Wilton, town and vil.....	7,000 00	1,000 00	1,000 00	5,000 00
Jt. 13	Greenfield, Adrian, Angelo and La Fayette.....	210 00	30 00	30 00	150 00
1	City of Tomah.....	4,000 00	333 33	333 33	3,333 34
2	Byron.....	600 00	100 00	100 00	400 00
4	Grant.....	350 00	50 00	50 00	250 00
Jt. 7	Ridgeville and Sheldon.....	160 00	80 00	80 00	In full.
Jt. 1	Wellington, Ridgeville and Wilton, town and vil.....	2,500 00	.....	.....	2,500 00
Jt. 8	Scott and Lincoln.....	840 00	60 00	60 00	720 00
1	Portland.....	600 00	100 00	100 00	400 00
9	Byron.....	.....	.....	100 00	500 00
Jt. 3	Glendale and vil. of Kendall.....	.....	.....	714 29	4,285 71
3	Byron.....	.....	.....	150 00	2,100 00
1	City of Tomah.....	.....	.....	.....	2,500 00
		\$41,451 18	\$2,426 03	\$3,390 77	\$45,984 88
Oconto County.					
Jt. 6	Chase .....	.....	\$21 85	.....	In full.
3	Gillett	\$500 00	250 00	\$250 00	In full.
3	Pensaukee	35 00	30 00	.....	In full.
2	Oconto Falls	100 00	100 00	.....	In full.
2	Lena.....	800 00	200 00	200 00	\$400 00
4	Lena.....	200 00	50 00	50 00	100 00
1	Gillett	468 75	156 25	156 27	156 25
2	Maple Valley.....	550 00	110 00	110 00	330 00
8	Pensaukee	100 00	100 00	.....	In full.
3	Little Suamico.....	500 00	500 00	.....	In full.
3	Breed.....	100 00	100 00	.....	In full.
7	Oconto Falls.....	550 00	.....	.....	550 00
3	Spruce	550 00	110 00	110 00	330 00
2	Oconto Falls	10,000 00	.....	1,000 00	9,000 00

Loans to School Districts.

EXHIBIT H—*Statement of Loans to School Districts—Continued.*

SCHOOL FUND—Continued.

No.	District.	Outstanding July 1, 1906.	Principal paid, 1906-07.	Principal paid, 1907-08.	Outstanding July 1, 1908.
Oconto Co.—Continued.					
2	Brazeau.....	\$1,050 00	\$150 00	\$150 00	\$750 00
2	Oconto Falls..	2,400 00	1,200 00	1,200 00	In full.
4	Maple Valley.....	500 00	166 66	166 67	166 67
2	Lena.....	1,050 00	150 00	150 00	750 00
3	Howe.....	2,166 67	166 67	166 67	1,833 33
Jt. 6	Little River and Lena..	2,000 00	400 00	400 00	1,200 00
4	Little River.....	300 00	100 00	100 00	100 00
2	Breed.....	800 00	200 00	100 00	500 00
4	Gillett.....	1,500 00	150 00	150 00	1,200 00
6	Maple Valley.....	1,500 00	100 00	100 00	1,300 00
Jt. 6	Stiles and Oconto Falls..	300 00	50 00	50 00	200 00
1	Chase.....	.....	.....	108 33	541 67
7	Maple Valley.....	.....	.....	100 00	1,400 00
2	Chase.....	.....	.....	100 00	200 00
1	Underhill.....	.....	.....	.....	1,000 00
5	Gillett.....	.....	.....	.....	900 00
2	Little River.....	.....	.....	.....	1,000 00
7	Chase.....	.....	.....	.....	700 00
Jt. 2	Gillett.....	.....	44 43	43 52	.....
Jt. 1	Gillett and Underhill....	.....	.....	42 40	.....
		\$28,020 42	\$5,510 91	\$5,003 84	\$24,607 92
Oneida County.					
Pelican School District..					
		\$300 00	\$150 00	\$150 00	In full.
		\$300 00	\$150 00	\$150 00	.....
Outagamie County.					
Jt. 2	Kaukauna town and city, Vanderbrook and vil- lage of Little Chute...	1,250 00	1,250 00	.....	In full.
1	City of Appleton.....	1,000 00	1,000 00	.....	In full.
4	Bovina.....	100 00	.....	100 00	In full.
9	Seymour.....	50 00	50 00	.....	In full.
1	Bovina.....	100 00	100 00	.....	In full.
6	Seymour.....	450 00	90 00	99 00	270 00
4	Maine.....	133 32	66 66	66 66	In full.
1	Bovina.....	1,466 68	133 33	133 36	1,200 02
1	City of Appleton.....	16,000 00	1,333 33	1,333 33	13,333 34
6	Black Creek.....	2,700 00	300 00	300 00	2,100 00
8	Seymour.....	683 34	53 34	53 33	586 67
Jt. 2	Kaukauna, city and town, village of Little Chute and Vanderbrook.....	.....	.....	1,030 00	6,000 00
Jt. 2	Cicero and Maine.....	.....	.....	70 00	280 00
7	Deer Creek.....	.....	.....	100 00	400 00
1	Seymour.....	.....	.....	.....	3,264 90
		\$23,943 34	\$4,376 66	\$3,246 65	\$27,434 93
Ozaukee County.					
Jt. 1	Port Washington, city and town.....	\$12,000 00	\$1,000 00	\$1,000 00	\$10,000 00
Jt. 4	Port Washington, city and town.....	6,533 33	466 67	466 66	5,600 00
Jt. 2	Cedarburg, town and city	.....	.....	.....	25,000 00
		\$18,533 33	\$1,466 67	\$1,466 66	\$40,600 00

Loans to School Districts.

EXHIBIT H.—Statement of loans to school districts—Continued.

SCHOOL FUND—Continued.

No.	District.	Outstanding July 1, 1906.	Principal paid, 1906-07.	Principal paid, 1907-08.	Outstanding July 1, 1908.
Pepin County.					
5	Albany.....	\$250 00	\$50 00	\$50 00	\$150 00
1	Pepin.....	4,766 68	433 33	433 33	\$3,900 02
1	Stockholm.....	3,276 00	234 00	234 00	2,808 00
Jt. 4	Duraud and Lima.....			120 00	1,080 00
Jt. 4	Pepin and Frankfort.....			40 00	360 00
6	Albany.....				1,100 00
Jt. 1	Albany.....		13 00	12 67	
Jt. 1	Albany.....		15 60	15 20	
		\$8,282 68	\$745 93	\$905 20	\$9,398 02
Pierce County.					
8	River Falls.....	\$60 00	\$60 00		In full.
3	Trimbelle.....	187 50	62 50	62 50	\$62 50
6	River Falls.....	900 00	100 00	100 00	700 00
6	Spring Lake.....	1,875 00	375 00	375 00	1,125 00
1	Isabelle.....			200 00	2,800 00
2	Trimbelle.....				1,400 00
Jt. 3	Maiden Rock, town and village.....				9,000 00
2	R. ck Elm.....				1,000 00
Jt. 5	Salem, El Paso, etc.....				2,000 00
1	Isabelle.....				1,200 00
		\$3,022 50	\$597 50	\$737 50	\$19,287 50
Polk County.					
2	Oseola village.....	\$800 00	\$400 00	\$400 00	In full.
6	Clear Lake.....	120 00	40 00	40 00	\$40 00
7	Clear Lake.....	100 00	50 00	50 00	In full.
3	Balsam Lake.....	330 00	55 00	55 00	220 00
2	Clayton.....	300 00	50 00	50 00	200 00
5	Clayton.....	200 00	40 00	40 00	120 00
3	St. Croix Falls.....	1,715 00	245 00	245 00	1,225 00
Jt. 1	Beaver and Apple River.....	1,650 00	150 00	150 00	1,350 00
3	West Sweden.....	243 00	27 00	27 00	189 00
1	Oseola.....	1,500 00	300 00	320 00	900 00
3	Luck.....	560 00	70 00	70 00	420 00
2	Oseola.....	325 67	23 33	23 33	280 01
4	Oseola.....	300 00	100 00	100 00	100 00
4	Apple River.....	360 00	40 00	40 00	280 00
5	St. Croix Falls.....	1,850 00	150 00	150 00	1,050 00
1	Clam Falls.....	700 00	100 00	100 00	500 00
1	Kalsan Lake.....			113 33	1,586 67
1	Georgetown.....				800 00
2	Black Brook.....				600 00
7	Eureka.....				1,000 00
4	Eureka.....				1,000 00
4	Garfield.....				300 00
		\$10,554 67	\$1,840 33	\$1,953 66	\$12,160 68
Portage County.					
Jt. 5	Carson.....	\$300 00	\$50 00	\$50 00	\$200 00
2	Almond & Oasis (Wau- shara County).....	3,666 67	638 67	639 34	2,333 33
6	Pine Grove.....	1,200 00	150 00	150 00	900 00
3	Almond.....	1,040 00	130 00	130 00	780 00
3	Amherst.....	1,500 00	150 00	150 00	1,200 00
1	Plover.....	1,280 00	320 00	320 00	640 00

Loans to School Districts.

EXHIBIT H.—Statement of loans to school districts—Continued.

SCHOOL FUND—Continued.

No.	District.	Outstanding July 1, 1906.	Principal paid, 1906-07.	Principal paid, 1907-08.	Outstanding July 1, 1908.
Portage Co.—Continued.					
Jt. 2	Linwood	\$400 00	\$100 00	\$100 00	\$200 00
Jt. 2	Lanark and Farmington (Waupaca County).....	900 00	11 00	8 00	700 00
4	Grant	700 00	100 00	100 00	500 00
Jt. 2	Linwood	300 00	.....	.....	300 00
Jt. 5	Plover & Buena Vista....	950 00	158 33	158 33	633 34
Jt. 9	Carson	650 00	50 00	50 00	550 00
7	Amherst	1,750 00	175 00	175 00	1,400 00
5	Alban .....	.....	.....	93 33	1,306 67
3	Amherst .....	.....	.....	100 00	1,400 00
6	Pine Grove .....	.....	.....	.....	1,150 00
Jt. 9	Pine Grove and Grant....	.....	.....	.....	850 00
Jt. 2	Eau Pleine and Carson..	.....	.....	50 7	.....
		\$14,636 67	\$2,033 00	\$2,274 27	\$15,043 34
Price County.					
5	Prentice	\$200 00	\$50 00	\$50 00	\$100 00
4	Knox	138 00	34 50	34 50	69 00
7	Eisenstein (formerly Lake)	100 00	100 00	.....	In ful. 500 00
3	Lake	700 00	100 00	100 00	3,500 00
Jt. 2	Park Falls, village.....	4,903 00	700 00	700 00	3,800 00
Jt. 1	Kennan & Georgetown...	540 00	90 00	90 00	1,800 00
Jt. 2	Park Falls	2,400 00	300 00	300 00	1,800 00
Jt. 2	Prentice and Knox	500 00	50 00	50 00	400 00
8	Lake	540 00	60 00	60 00	420 00
Jt. 1	Omega and Prentice	300 00	100 00	100 00	100 00
Jt. 1	Prentice, town & village.	3,150 00	350 00	350 00	2,450 00
Jt. 3	Kennan, town & village..	2,500 00	250 00	250 00	2,000 00
Jt. 2	Catawba & Kennan .....	.....	.....	133 33	1,866 67
2	Hill .....	.....	.....	100 00	400 00
2	Park Falls, village.....	.....	.....	1,000 00	9,000 00
1	Brennan .....	.....	.....	116 67	1,633 33
3	Catawba .....	.....	.....	100 00	500 00
4	Hill .....	.....	.....	.....	600 00
		\$15,968 00	\$2,184 50	\$3,534 50	\$25,699 00
Racine County.					
21	Mt. Pleasant	\$900 00	\$300 00	\$300 00	\$300 00
1	Waterford	1,500 00	500 00	500 00	500 00
Jt. 18	Mt. Pleasant and Cale- donia	2,000 00	250 00	250 00	1,500 00
4	Mt. Pleasant	720 00	80 00	80 00	560 00
Jt. 5	Mt. Pleasant	1,530 00	170 00	170 00	1,190 00
Jt. 20	Mt. Pleasant and Cald- donia	4,000 00	400 00	400 00	3,200 00
4	Mt. Pleasant .....	.....	.....	600 00	8,400 00
1	Rochester .....	.....	.....	333 33	4,666 67
4	Mt. Pleasant .....	.....	.....	.....	1,700 00
		\$10,650 00	\$1,700 00	\$2,633 33	\$22,016 67
Richland County.					
5	Forest	\$317 50	\$63 50	\$63 50	\$190 50
Jt. 3	Brena Vista, vill. Lone Rock and Spring Green (Sauk County).....	6,450 00	.....	605 65	5,810 00
Jt. 2	Richland, town and city.	6,600 00	600 00	600 00	5,400 00

Loans to School Districts.

EXHIBIT H.—*Statement of loans to school districts—Continued.*

SCHOOL FUND—Continued.

No	District.	Outstanding July 1, 1906.	Principal paid, 1906-07.	Principal paid, 1907-08.	Outstanding July 1, 1908.
Richland County—Cont.					
Jt. 1	Buena Vista and Orion..	\$2,538 46	\$230 77	\$230 77	\$2,076 92
Jt. 2	Richland and city of Richland Center	6,233 32	566 67	566 67	5,099 98
Jt. 10	Rockbridge & Henrietta.	300 00	100 00	100 00	100 00
3	Westford	371 43	92 86	92 85	185 71
5	Orion	923 07	76 93	76 93	769 21
Jt. 3	Ithaca .....	.....	40 63	41 25	.....
		\$23,733 78	\$1,771 36	\$2,377 63	\$19,632 32
Rock County.					
6	Plymouth	\$1,320 00	\$220 00	\$220 00	\$880 00
Jt. 8	Fulton & city of Edgerton	6,000 00	1,000 00	1,000 00	4,000 00
Jt. 3	Center and Porter	765 00	85 00	85 00	595 00
4	Bradford	1,620 00	180 00	180 00	1,260 00
Jt. 13	Union .....	.....	77 10	15 00	In full.
		\$9,705 00	\$1,562 10	\$1,500 00	\$6,735 00
Rusk County.					
2	Atlanta	\$100 00	\$50 00	\$50 00	In full.
10	Big Bend	420 00	70 00	70 00	\$280 00
1	True	1,200 00	400 00	400 00	400 00
9	Big Bend	177 00	59 00	59 00	59 00
17	Big Bend	126 00	42 00	42 00	42 00
10	Big Bend	200 00	100 00	100 00	In full.
Jt. 2	Big Bend, Atlanta, Thornapple and vill. of Bruce	600 00	390 00	300 00	In full.
Jt. 1	Thornapple and vill. of Bruce	4,333 34	333 33	333 33	3,666 68
Jt. 3	Stubbs and Strickland	2,800 00	200 00	200 00	2,400 00
7	Atlanta	500 00	100 00	100 00	300 00
Jt. 1	Strickland and Stubbs..	700 00	100 00	100 00	500 00
6	Stubbs	525 00	70 00	35 00	420 00
9	Atlanta	650 00	130 00	130 00	390 00
10	Atlanta .....	.....	.....	62 50	437 50
11	Atlanta .....	.....	.....	100 00	400 00
Jt. 7	Big Bend and Stubbs..	.....	.....	.....	800 00
Jt. 3	Rusk .....	.....	59 40	37 00	In full.
5	Strickland .....	.....	.....	.....	800 00
		\$12,331 34	\$2,013 73	\$2,118 83	\$10,895 13
St. Croix County.					
2	Stanton	\$120 00	\$120 00	.....	In full.
Jt. 8	Glenwood, Emerald, Baldwin and Springfield	30 00	30 00	.....	In full.
1	Ceylon	390 00	130 00	\$130 00	\$130 00
5	St. Joseph	240 00	60 00	60 00	120 00
Jt. 9	Hammond and Erin	375 00	75 00	75 00	225 00
Jt. 1	City of New Richmond, Richmond, Star Prairie and Stanton	700 00	.....	.....	700 00
Jt. 1	City of New Richmond, Richmond, Star Prairie and Stanton	1,000 00	.....	.....	1,000 00
7	Baldwin	480 00	80 00	80 00	320 00
3	Springfield	700 00	100 00	100 00	500 00

Loans to School Districts.

EXHIBIT H.—Statement of loans to school districts—Continued

SCHOOL FUND—Continued.

No.	District.	Outstanding July 1, 1906.	Principal paid, 1906-07.	Principal paid, 1907-08.	Outstanding July 1, 1908.
St. Croix County—Cont.					
Jt. 6	Glenwood	\$350 00	\$50 00	\$50 00	\$250 00
Jt. 4	Hammond, and Baldwin, town & vill	9,200 00	766 66	766 67	7,666 67
3	Hudson	700 00	100 00	100 00	500 00
4	Ceylon	560 00	70 00	70 00	420 00
Jt. 4	Hammond and Baldwin town and vill	1,866 67	133 33	133 33	1,600 01
2	Kinnickinic	1,000 00	400 00	200 00	400 00
Jt. 1	Richmond, Star Prairie, Stanton and city of New Richmond	25,000 00	.....	1,785 00	23,215 00
Jt. 4	Somerset and Star Prairie. Hammond, town and vill .....	.....	.....	133 33	1,866 67
Jt. 1	Forest .....	.....	.....	.....	1,500 00
5	Springfield .....	.....	.....	.....	800 00
1	Emerald .....	.....	.....	.....	3,000 00
6	.....	.....	.....	.....	300 00
		\$42,711 67	\$2,114 99	\$3,683 33	\$44,513 35
Sauk County.					
Jt. 9	Excelsior and village of Ableman	\$1,661 50	\$207 70	\$207 70	\$1,246 10
6	Baraboo	2,980 00	298 00	298 00	2,384 00
13	Lavalle	125 00	25 00	25 00	75 00
Jt. 1	Freedom and village of North Freedom	4,800 00	400 00	400 00	4,000 00
Jt. 3	Bear Creek and Ithaca (Richland Co)	875 00	84 37	83 75	625 00
Jt. 2	Lavalle, town and village Woodland .....	.....	.....	433 33	6,066 67
4	.....	.....	.....	250 00	750 00
Jt. 1	Woodland .....	.....	25 80	25 80	.....
Jt. 2	Spring Green, town and village .....	.....	.....	.....	15,000 00
Jt. 3	Spring Green .....	.....	.....	59 35	.....
		\$10,411 50	\$1,040 87	\$1,762 93	\$30,146 77
Shawano County.					
7	Wescott	\$75 00	\$75 00	.....	In full.
Jt. 6	Angelica, Green Valley and North and South Chase (Oconto Co.)	50 00	28 15	.....	In full.
3	Wittenberg	420 00	420 00	.....	In full.
Jt. 6	Birnamwood and Norris Herman, Grant, Seneca and Pella	100 00	100 00	.....	In full.
Jt. 3	.....	320 00	160 00	160 00	In full.
3	Navario	200 00	50 00	50 00	100 00
	City of Shawano	8,800 00	800 00	800 00	7,200 00
Jt. 7	Birnamwood, town and village, (Norrie and Plover Marathon Co)	2,786 61	244 48	243 20	2,279 97
	City of Shawano	2,400 00	200 00	200 00	2,000 00
3	Richmond	630 00	90 00	90 00	450 00
5	Angelica	450 00	50 00	80 00	320 00
3	Wittenberg	6,000 00	500 00	500 00	5,000 00
1	Hutchins	840 00	120 00	120 00	600 00
2	Maple Grove	1,200 00	150 00	150 00	900 00
Jt. 2	Fairbanks and village of Tigerton	7,800 00	600 00	600 00	6,600 00

Loans to School Districts.

EXHIBIT H.—Statement of loans to school districts—Continued.

SCHOOL FUND—Continued.

No.	District.	Outstanding July 1, 1906.	Principal paid, 1906-'07.	Principal paid, 1907-'08	Outstanding July 1, 1908.
Shawano County—Cont.					
3	Almon	\$600 00	\$200 00	\$200 00	\$200 00
3	Fairbanks	350 00	50 00	50 00	250 00
Jt. 2	Green Valley and Gillette (Oconto Co.)	720 00	35 52	36 48	560 00
2	Wescott	400 00	100 00	100 00	200 00
5	Washington	5,000 00	500 00	500 00	4,000 00
1	Germania	600 00	50 00	50 00	500 00
5	Birnamwood	1,000 00	100 00	100 00	800 00
Jt. 2	Fairbanks and village of Tigerton	3,000 00	200 00	200 00	2,600 00
6	Wittenberg	1,000 00	200 00	200 00	600 00
Jt. 6	Hutchins and village of Mattoon	4,500 00	500 00	500 00	3,500 00
Jt. 6	Green Valley, Gillette Underhill, etc. (Oconto Co.)			224 27	3,733 33
1	Grant			380 00	3,420 00
Jt. 1	Angelica and Maple Grove				1,500 00
6	Belleplaine				1,000 00
		\$49,241 64	\$5,523 15	\$5,533 95	\$48,313 30
Sheboygan County.					
6	Sheboygan	\$100 00	\$100 00		In full.
3	Lina	750 00	150 00	\$150 00	\$450 00
7	Sheboygan	1,100 00	100 00	100 00	900 00
1	Village of Elkhart Lake	4,830 00	400 00	400 00	4,000 00
5	Sheboygan	700 00	100 00	100 00	500 00
Jt. 8	Plymouth, city and town Lyndon	18,333 34	1,666 67	1,666 67	15,000 00
8	Village of Cedar Grove	5,600 00	700 00	700 00	4,200 00
6	Sheboygan Falls			330 00	4,620 00
6	Sheboygan				1,000 00
					1,500 00
		\$31,383 34	\$3,216 67	\$3,446 67	\$32,170 00
Taylor County.					
2	Rib Lake	\$120 00	\$60 00	\$60 00	In full.
2	Medford	83 32	41 66	41 66	In full.
3	Deer Creek	225 00	75 00	75 00	\$75 00
7	Holway	250 00	50 00	50 00	150 00
5	Medford	200 00	50 00	50 00	100 00
3	Chelsea	300 00	100 00	100 00	100 00
3	Rib Lake	500 00	100 00	100 00	300 00
3	Rib Lake	540 00	60 00	60 00	420 00
3	Goodrich	800 00	200 00	200 00	400 00
2	Goodrich	700 00	100 00	100 00	500 00
6	Maplehurst	600 00	50 00	50 00	500 00
Jt. 1	Medford, city, and town	25,000 00	1,666 66	1,666 66	21,666 68
1	Holway	600 00	100 00	100 00	400 00
5	Chelsea	250 00	50 00	50 00	150 00
11	Medford			120 00	1,080 00
1	Browning				1,000 00
		\$30,168 32	\$2,703 32	\$2,823 32	\$26,841 68
Trempealeau County.					
Jt. 5	Etrick and Franklin (Jackson Co)	\$37 50	\$31 31		In full.

Loans to School Districts.

EXHIBIT H.—*Statement of loans to school districts—Continued.*

SCHOOL FUND—Continued.

No.	District.	Outstanding July 1, 1906.	Principal paid, 1906-07.	Principal paid, 1907-08.	Outstanding July 1, 1908.
Trempealeau Co.—Cont.					
Jt. 6	Etrick and Preston.....	\$100 00	\$25 00	\$25 00	\$50 00
Jt. 1	Hale, Chimney Rock and Burnside.....	250 00	50 00	50 00	150 00
13	Arcadia.....	300 00	100 00	100 00	100 00
Jt. 2	Lincoln, Preston and vil. of Whitehall.....	1,500 00	500 00	500 00	500 00
1	Albion.....	4,400 00	400 00	400 00	3,600 00
Jt. 2	Lincoln, Preston and vil. of Whitehall.....	1,500 00	.....	.....	1,500 00
2	Hale.....	640 00	53 33	53 33	533 34
1	Pigeon.....	400 00	200 00	200 00	In full.
Jt. 1	Preston and vil. of Blair	9,600 00	800 00	800 00	8,000 00
Jt. 1	Arcadia, town and vil., and Glencoe (Buffalo Co.).....	720 00	352 80	353 16	In full.
Jt. 7	Chimney Rock and Al- bion.....	550 00	50 00	50 00	450 00
8	Chimney Rock.....	400 00	50 00	50 00	300 00
Jt. 2	Chimney Rock and Hale.	450 00	50 00	50 00	350 00
Jt. 6	Burnside and vil. of In- dependence.....	2,500 00	500 00	500 00	1,500 00
Jt. 2	Unity and Albion.....	300 00	100 00	100 00	100 00
Jt. 5	Etrick and Franklin (Jackson Co.).....	600 00	100 20	100 80	360 00
Jt. 2	Etrick & Gale.....	.....	.....	.....	5,490 00
Jt. 5	Unity and Sumner.....	.....	.....	.....	500 00
6	Sumner.....	.....	.....	.....	600 00
Jt. 1	Gale and vil. of Gales- ville.....	.....	.....	.....	25,000 00
Jt. 8	Preston.....	.....	190 00	150 00	.....
		\$24,247 50	\$3,364 54	\$3,333 79	\$49,083 34
Vernou County.					
5	Hillsboro.....	\$100 00	\$50 00	\$50 00	In full.
9	Jefferson.....	320 00	80 00	80 00	\$160 00
Jt. 3	Hillsboro, town and vil. and Greenwood.....	2,400 00	266 67	266 67	1,866 66
Jt 15	Stark and vil. of La Farge.....	2,700 00	300 00	300 00	2,100 00
Jt. 7	Clifton and Webster.....	200 00	100 00	100 00	In full.
Jt. 1	Readstown and vil. of Kickapoo.....	5,125 00	475 00	475 00	4,175 00
1	Stark.....	300 00	66 00	60 00	180 00
1	Whitestown.....	300 00	50 00	50 00	200 00
Jt. 9	Christiana and Coon.....	300 00	59 00	50 00	200 00
5	Harmony.....	733 32	66 67	66 67	599 95
3	Whitestown.....	350 00	50 00	50 00	250 00
4	Franklin.....	800 00	100 00	100 00	600 00
Jt. 15	Stark and vil. of La Farge.....	4,411 76	294 12	294 12	3,823 52
4	Stark.....	800 00	100 00	100 00	600 00
3	Webster.....	900 00	100 00	100 00	700 00
Jt. 7	Christiana and vil. of Westby.....	700 00	100 00	100 00	500 00
2	Coon.....	.....	.....	100 00	700 00
7	Jefferson.....	.....	.....	.....	1,000 00
Jt. 3	Hillsboro, town and vil. and Greenwood.....	.....	.....	.....	2,400 00
		\$20,440 08	\$2,242 46	\$2,342 46	\$20,955 16

Loans to School Districts.

EXHIBIT H.—Statement of loans to school districts—Continued.

SCHOOL FUND—Continued.

No.	District.	Outstanding July 1, 1906.	Principal paid, 1906-07.	Principal paid, 1907-08.	Outstanding July 1, 1908.
Walworth County.					
Jt. 7	Walworth, Delavan, Geneva and Linn.....	\$1,200 00	\$300 00	\$300 00	\$600 00
Jt. 1	Walworth town & village	7,000 00	1,000 00	1,000 00	5,000 00
Jt. 3	Fontana (Walworth)....	1,200 00	200 00	200 00	800 00
7	Darien.....	3,000 00	1,000 00	1,000 00	1,000 00
4	Bloomfield.....	200 00	200 00		In full.
4	Troy.....				3,000 00
		\$12,600 00	\$2,700 00	\$2,500 00	\$10,400 00
Washburn County.					
	Veazy School District ...	\$200 00	\$100 00	\$100 00	In full.
10	Spooer.....	225 00	75 00	75 00	\$75 00
5	Minong.....	500 00	100 00	100 00	300 00
4	Loomis.....	2,933 35	266 65	266 67	2,400 03
7	Mills.....	484 60	53 85	53 85	376 90
9	Chicog.....	500 60		100 00	400 00
3	Casey.....	259 00	37 00	37 00	185 00
1	Spooer.....	595 00	85 00	85 00	425 00
11	Brooklyn.....	480 00	40 00	40 00	400 00
5	Spooer.....	350 00	50 00	50 00	250 00
Jt. 2	Chicog and Casey.....	450 00	75 00	75 00	300 00
11	Spooer.....	700 00	100 00	100 00	500 00
Jt. 14	Brooklyn and Chicog....	450 00	50 00	50 00	350 00
3	Minong.....	320 00	80 00	80 00	160 00
10	Spooer.....	700 00	100 00	100 00	500 00
13	Chicog.....	550 00	50 00	50 00	450 00
1	Gull Lake.....	720 00	80 00	80 00	560 00
7	Bashaw.....	540 00	60 00	60 00	420 00
6	Minong.....	540 00	60 00	60 00	420 00
8	Bashaw.....	600 00	80 00	80 00	440 00
2	Baronette.....	300 00	60 00	60 00	180 00
4	Bashaw.....			50 00	550 00
2	Trego.....			33 33	466 67
1	Minong.....			160 00	2,240 00
3	Spring Brook.....				1,000 00
4	Spring Brook.....				1,300 00
6	Stinnett.....				900 00
Jt. 1	Spooer, town & village.				3,000 00
7	Minong.....				400 00
		\$12,396 96	\$1,602 51	\$1,945 85	\$18,948 60
Washington County.					
1	Erin.....	\$600 00	\$200 00	\$200 00	\$200 00
Waupaca County.					
1	City of Clintonville...	\$900 00	\$900 00		In full.
2	Little Wolf.....	1,908 00	381 60	381 60	\$1,144 80
2	Wyoming.....	100 00	10 00		In full.
Jt. 1	Iola, town and village...	3,600 00	600 00	600 00	2,400 00
Jt. 2	Mukwa and Lebanon....	2,200 00	200 00	200 00	1,800 00
7	Farmington.....	400 00	100 00	100 00	200 00
Jt. 7	Scandinavia and St. Lawrence.....	580 00	140 00	140 00	280 00
1	Farmington.....	400 00	200 00	200 00	In full.
Jt. 1	Royalton, Little Wolf and Mukwa.....	3,500 00	500 00	500 00	2,500 00
Jt. 1	Royalton, Little Wolf and Mukwa.....	800 00	100 00	100 00	600 00

Loans to School Districts.

EXHIBIT H.—Statement of loans to school districts—Continued.

SCHOOL FUND—Continued.

No.	District.	Outstanding July 1, 1906.	Principal paid, 1906-07.	Principal paid, 1907-08.	Outstanding July 1, 1908.
Waupaca Co.—Continued.					
Jt. 2	Little Wolf and village of Manawa	\$5,000 00			\$5,000 00
2	Harrison	600 00	\$100 00	\$100 00	400 00
Jt. 2	Little Wolf and village Manawa	2,300 00	153 33	153 33	1,993 34
Jt. 2	Matteson and village Em- barrass.	6,500 00			6,500 00
1	Dayton			250 00	1,750 00
3	Little Wolf				1,000 00
Jt. 2	Farmington		89 00	92 00	
		\$28,768 00	\$3,563 93	\$2,816 93	\$25,588 14
Waushara County.					
Jt. 9	Plainfield, town and vil- lage, and Oasis	\$4,800 00	\$800 00	\$800 00	\$3,200 00
Jt. 9	Plainfield, town and vil- lage, and Oasis	28,000 00			28,000 00
Jt. 1	Wautoma, town and vil- lage, and Dakota	4,800 00	800 00	800 00	3,200 00
4	Rose	200 00	200 00		In full.
Jt. 2	Rose and Springwater.	4,400 00	400 00	400 00	3,600 00
Jt. 1	Wautoma, town and vil- lage, and Dakota	3,000 00			3,000 00
Jt. 2	Mt. Morris and Marion	450 00	50 00	50 00	350 00
7	Marion	300 00	100 00	100 00	100 00
1	Warren	933 34	66 66	66 66	800 02
3	Plainfield	1,360 00	340 00	340 00	680 00
Jt. 6	Wautoma and Deerfield.	500 00	100 00	100 00	300 00
Jt. 7	Deerfield and Richford.	1,000 00	200 00	200 00	600 00
3	Marion			100 00	1,300 00
Jt. 11	Hancock and Deerfield			100 00	900 00
Jt. 9	Hancock, town and village			800 00	11,200 00
2	Bashaw				400 00
Jt. 2	Coloma				8,400 00
2	Oasis		28 90	27 33	
		\$49,743 34	\$3,084 66	\$3,833 99	\$66,030 02
Winnebago County.					
Jt. 2	Winneconne, town and village	\$3,600 00	\$600 00	\$600 00	\$2,400 00
Jt. 2	Winneconne, town and village	600 00	100 00	100 00	400 00
6	Oshkosh	836 25	104 55	104 55	627 25
		\$5,036 35	\$804 55	804 55	\$3,427 25
Wood County.					
5	Reminton	\$40 00	\$40 00		In full.
1	Grand Rapids	300 00	100 00	\$100 00	\$100 00
Jt. 5	Auburndale and Arpin	90 00	30 00	30 00	30 00
3	Arpin	50 00	50 00		In full.
5	Rudolph	200 00	100 00	100 00	In full.
1	Seneca	75 00	75 00		In full.
5	Hiles	300 00	50 00	50 00	200 00
Jt. 1	Wood and city of Pitts- ville	500 00	100 00	100 00	300 00
4	Dexter	510 00	85 00	85 00	340 00

Loans to School Districts.

EXHIBIT H.—*Statement of loans to school districts.*—Continued.

SCHOOL FUND—Continued.

No.	District.	Outstanding July 1, 1906.	Principal paid, 1906-07.	Principal paid, 1907-08.	Outstanding July 1, 1908.
Wood Co.—Continued.					
4	Rock	\$300 00	\$100 00	\$100 00	\$100 00
Jt. 4	Hansen & Seneca	150 00	150 00	.....	In full.
5	Richfield	200 00	100 00	100 00	In full.
3	Cary	250 00	50 00	50 00	130 00
6	Rock	400 00	50 00	50 00	300 00
6	Hansen	400 00	100 00	100 00	200 00
1	Sherry	520 00	40 00	40 00	440 00
7	Milladore	550 00	50 00	50 00	450 00
7	Remington	540 00	60 00	60 00	420 00
Jt. 2	Dexter and Remington ..	250 40	50 00	50 00	150 00
2	Dexter	5 00	100 00	100 00	300 00
4	Hiles	650 00	50 00	50 00	550 00
2	Hansen	400 00	100 00	100 00	200 00
6	Arpin	900 00	100 00	100 00	700 00
3	Sherry	250 00	33 34	16 67	199 99
2	Saratoga	400 00	50 00	50 00	300 00
Jt. 1	Wood, Dexter and city of Pittsville	1,500 00	150 00	150 00	1,200 00
Jt. 1	Hansen .....	.....	.....	225 00	1,575 00
Jt. 2	Milladore, Sherry, Eau Pleine and Carson (Por- tage Co.) .....	.....	.....	336 40	5,413 33
Jt. 4	Seneca, Hansen and Cran- moor .....	.....	.....	.....	600 00
Jt. 1	Port Edwards and Cran- moor .....	.....	.....	.....	700 00
Jt. 2	Arpin and Hansen .....	.....	.....	.....	1,000 00
4	Port Edwards .....	.....	.....	.....	700 00
		\$10,225 00	\$1,963 34	\$2,193 07	\$16,618 32

Loans to School Districts.

EXHIBIT H.—*Statement of loans to school districts—Continued.*

NORMAL SCHOOL FUND.

No.	District.	Outstanding July 1, 1906.	Principal paid, 1906-1907.	Principal paid, 1907-1907.	Outstanding July 1, 1908.
Adams County.					
4	Eaton	\$620 00	\$70 00	\$70 00	\$490 00
Barron County.					
8	Chetek	\$1,040 00	\$260 00	\$260 00	\$520 00
Jt. 1	Standard and village of Cameron	5,600 00	400 00	400 00	4,800 00
Jt. 3	Barron, Maple Grove and Stanley	700 00	.....	100 00	600 00
Jt. 11	Dore .....	.....	24 00	15 00	.....
		\$7,340 00	\$684 00	\$775 00	\$5,920 00
Buffalo County.					
Jt. 1	Modena and Gilman town	\$1,000 00	\$333 33	\$333 33	\$333 34
Burnett County.					
5	Jackson	\$900 00	\$100 00	\$100 00	\$700 00
Calumet County.					
Jt. 1	Chilton, city and town ..	\$7,466 67	\$533 33	\$533 33	\$6,400 01
Chippewa County.					
7	Village of Cadott.....	\$2,700 00	\$300 00	\$300 00	\$2,100 00
Jt. 11	Auburn, town and village and Dore (Barron Co.)	4,500 00	276 00	285 00	3,900 00
Jt. 3	Lafayette .....	.....	126 40	131 00	.....
		\$7,200 00	\$702 40	\$716 00	\$6,000 00
Clark County.					
5	Washburn	\$500 00	\$50 00	\$50 00	\$400 00
Columbia County.					
Jt. 5	West Point.....	.....	.....	\$8 00	.....
Crawford County.					
	Seneca H. S	\$2,700 00	\$300 00	\$300 00	\$2,100 00
Dane County.					
Jt. 7	Springdale, Blue Mounds and village of Mt. Horeb	\$900 00	\$100 00	\$100 09	\$700 00
Jt. 3	Stoughton, town and city, and Dunkirk .....	.....	.....	2,000 00	\$18,000 00
		\$900 00	\$100 00	\$2,100 00	\$18,700 00
Dodge County.					
Jt. 1	Hubbard, Oak Grove and city of Horicon.....	\$19,000 00	\$1,266 66	\$1,266 66	\$16,466 68
Jt. 3	Theresa, town and village	9,000 00	600 00	600 00	7,800 00
		\$28,000 00	\$1,866 66	\$1,866 66	\$24,266 68

Loans to School Districts.

EXHIBIT H.—Statement of loans to school districts—Continued.
NORMAL SCHOOL FUND—Continued.

No.	District.	Outstanding July, 1, 1906.	Principal paid, 1903-'07.	Principal paid, 1907-'08.	Outstanding July 1, 1908.
Door County.					
Jt. 1	Sturgeon Bay and Sevastopol.....	\$1,000 00	\$133 32	\$66 66	\$800 02
Dunn County.					
2	Stanton.....	\$500 00	\$100 00	\$100 00	\$300 00
Eau Claire County.					
Jt. 3	Seymour and Lafayette (Chippewa Co.).....	\$1,000 00	\$73 60	\$69 00	\$600 00
Grant County.					
Jt. 4	Platteville, city and town	\$14,000 00	\$1,000 00	\$1,000 00	\$12,000 00
Jt. 3	Mt. Ida.....	900 00	90 00	90 00	720 00
Jt. 4	Platteville, city and town	7,500 00	500 00	500 00	6,500 00
		\$22,400 00	\$1,590 00	\$1,590 00	\$19,220 00
Green Lake County.					
Jt. 3	Mackford and village of Markesan.....			\$1,000 00	\$14,000 00
Jackson County.					
Jt. 11	Metrose.....	\$1,350 00	\$150 00	\$150 00	\$1,050 00
Jt. 5	Alma and village of Merrillan.....	2,250 00	250 00	250 00	1,750 00
		\$3,600 00	\$400 00	\$400 00	\$2,800 00
Jefferson County.					
Jt. 7	Jefferson and Farmington.....	\$1,500 00	\$ 00 00	\$500 00	\$500 00
Kewaunee County.					
Jt. 1	City of Algoma and Ahnapee.....	\$12,000 00	\$800 00	\$800 00	\$10,400 00
La Crosse County.					
Jt. 3	Holland & Onalaska.....	\$2,333 34	\$166 66	\$166 66	\$2,000 02
Langlade County.					
5	Neva.....	\$800 00	\$100 00	\$100 00	\$600 00
Marathon County.					
6	McMillan.....	\$325 00	\$108 33	\$108 33	\$108 34
Marinette County.					
1	Athelstane.....	\$600 00	\$50 00	\$50 00	\$500 00

*Loans to School Districts.*EXHIBIT H.—*Statement of loans to school districts—Continued.*

NORMAL SCHOOL FUND—Continued.

No.	District.	Outstanding July 1, 1909.	Principal paid, 1906-07.	Principal paid, 1907-08.	Outstanding July 1, 1908.
Milwaukee County.					
1	City of West Allis.....	\$4,950 00	\$550 00	\$550 00	\$3,850 00
7	Wauwatosa.....	2,500 00	500 00	500 00	1,500 00
5	Lake.....	6,000 00	400 00	400 00	5,200 00
		\$13,450 00	\$1,450 00	\$1,450 00	\$10,550 00
Monroe County.					
8	Lincoln.....	\$800 00	\$53 33	\$55 33	\$693 34
Outagamie County.					
1	City of Appleton.....			\$1,666 67	\$23,333 33
Ozaukee County.					
Jt. 1	Grafton, town and village.....		\$666 66	\$666 66	\$8,666 68
Polk County.					
Jt. 3	West Sweden and village Frederick.....	\$1,150 00	\$100 00	\$100 00	\$950 00
2	Raisau Lake.....	3,216 00	268 00	268 00	\$2,680 00
3	Clam Falls.....	700 00	50 00	50 00	600 00
		\$5,066 00	\$418 00	\$418 00	\$4,230 00
Portage County.					
5	Alban.....	\$1,350 00	\$150 00	\$150 00	\$1,050 00
10	Carson.....	500 00	40 00	40 00	420 00
		\$1,850 00	\$190 00	\$190 00	\$1,470 00
Price County.					
4	Lake.....	\$700 00	\$140 00	\$140 00	\$420 00
Richland County.					
4	Orion.....	\$1,000 00	\$100 00	\$100 00	\$800 00
Rock County.					
5	Milton.....	\$9,533 36	\$733 33	\$733 33	\$8,066 70
St. Croix County.					
4	Glenwood.....	\$1,000 00	\$71 43	\$71 43	\$857 14
Sauk County					
Jt. 5	Merrimac town & vil- lage and West Point (Columbia County)....	\$3,600 00	\$389 60	\$392 00	\$2,800 00
Shawano County.					
Jt. 3	Grant.....		\$11 08	\$7 91	
Sheboygan County.					
2	Sheboygan.....	\$1,620 00	\$180 00	\$180 00	\$1,260 00

Loans to School Districts.

EXHIBIT H.—*Statement of loans to school districts—Continued.*

NORMAL SCHOOL FUND—Continued.

No.	District.	Outstanding July 1, 1906.	Principal paid, 1906-07.	Principal paid, 1907-08.	Outstanding July 1, 1908.
Taylor County.					
8	Holway.....	\$540 00	\$60 00	\$60 00	\$420 00
Trempealeau County.					
3	Ettrick.....	\$800 00	\$100 00	\$100 00	\$600 00
Walworth County.					
Jt. 1	Geneva, Linn, Lyons and city of Lake Geneva.....				\$24,000 00
Washburn County.					
Jt. 1	Spooner, town and vil....	\$14,000 00	\$1,000 00	\$1,000 00	\$12,000 00
6	Long Lake.....	600 00	200 00	100 00	300 00
4	Stinette.....	700 00	70 00	70 00	560 00
		\$15,300 00	\$1,270 00	\$1,170 00	\$12,860 00
Waupaca County.					
Jt. 3	Dupont and vil. of Marion and Grant (Shawano Co.).....	\$8,708 34	\$780 58	\$783 75	\$7,125 02
Waushara County.					
5	Plainfield.....	\$200 00	\$200 00		In full.
1	Warren.....	3,733 34	266 66	\$266 66	\$3,200 02
		\$3,933 34	\$466 66	\$266 66	\$3,200 02

UNIVERSITY FUND.

Buffalo County.					
Jt. 1	Mondovi city and town, Nanles and Albany (Pepin Co.).....	\$9,333 34	\$640 66	641 33	8,000 02
Door County.					
1	Washington.....	\$975 00	\$75 00	\$75 00	\$825 00
Langlade County.					
5	Norwood.....	\$200 00	\$50 00	\$0 00	\$100 00
Pepin County.					
Jt. 1	Albany.....		\$26 00	\$25 33	
Wood County.					
1	Richfield.....	\$400 00	\$100 00	\$100 00	\$200 00

Productive Trust Funds.

EXHIBIT I.

The following statements show the amount of the trust funds outstanding and productive, June 30, 1906, and June 30, 1908.

SCHOOL FUND.

Invested in.	Outstanding June 30, 1906.	Outstanding June 30, 1908.
State certificates of indebtedness	\$1,563,700 00	\$1,563,700 00
Certificates of land sales	13,014 67	8,705 52
Loans to individuals	1,410 74	1,260 74
Racine city loans	297 80	297 80
Loans to school districts	1,116,015 08	1,330,222 97
Durand city bonds	22,600 00	21,000 00
Wauwatosa city bonds	14,000 00	12,000 00
Amherst village bonds	500 00	
Grand Rapids city bonds	56,000 00	54,000 00
Ashland city bonds	25,000 00	25,000 00
Westby village bonds	2,100 00	1,500 00
Ashland county bonds	20,000 00	20,000 00
Chilton town bonds	17,400 00	17,400 00
Chilton city bonds	7,600 00	7,600 00
Columbus city bonds	25,000 00	25,000 00
Elroy city bonds	13,350 00	7,000 00
Eau Claire city bonds	30,000 00	30,000 00
Highland village bonds	2,400 00	1,600 00
Milwaukee school bonds	60,000 00	40,000 00
Superior city bonds	272,000 00	272,000 00
Boscobel city bonds	6,500 00	5,500 00
Bayfield county bonds	64,000 00	34,000 00
Tomahawk city bonds	7,200 00	5,600 00
Oconomowoc city bonds	9,500 00	9,500 00
West Bend city bonds	6,000 00	6,000 00
Mondovi city bonds	16,400 00	15,200 00
La Crosse county bonds	1,000 00	1,000 00
Loan to Brown county	21,750 00	13,050 00
Loan to Chippewa county	20,210 48	15,157 84
Loan to Oneida county	8,000 00	4,000 00
Loan to Trempealeau county	49,000 00	39,000 00
Loan to city of Chippewa Falls	3,000 00	1,000 00
Loan to city of Green Bay	10,000 00	
Loan to city of Menasha	7,000 00	5,000 00
Loan to city of Oconto	14,000 00	33,000 00
Loan to city of Phillips	533 33	
Loan to School Directors, town of Florence	2,800 00	1,400 00
Loan to School Directors, Sugar Camp and Pine Lake	720 00	400 00
Loan to School Directors, city of Madison	24,000 00	12,000 00
Loan to city of Waupaca	3,000 00	
Loan to town of Knight	500 00	
Loan to Richland county	17,333 34	14,666 68
Loan to town of Superior	23,400 00	19,800 00
Loan to School Board, town of Superior	500 00	
Loan to Portage county	30,000 00	10,000 00
Loan to Ashland county	29,333 32	23,999 98
Loan to city of Mineral Point	27,000 00	25,000 00
Loan to city of Madison	25,000 00	25,000 00
Loan to town of Bergen	900 00	300 00
Loan to School Board, town of Morse	6,933 34	5,866 68
Loan to Grant county	21,070 40	15,392 80
Loan to city of Whitewater		3,000 00
Loan to city of Sturgeon Bay		15,000 00
Loan to village of Viola		9,000 00
Loan to village of Loyal		17,000 00
Loan to village of De Forest		10,000 00
Loan to village of Blanchardville		7,000 00
Total	\$3,718,972 50	\$3,840,531 01

Productive Trust Funds.

UNIVERSITY FUND.

Invested in.	Outstanding June 30, 1906.	Outstanding June 30, 1908.
State certificates of indebtedness	\$111,000 00	\$111,000 00
Land sale certificates	1,644 00	1,301 00
Loans to school districts	10,908 34	9,125 02
Glenwood city bonds	2,000 00	2,000 00
De Pere city bonds	8,000 00	8,000 00
La Crosse county bonds	9,000 00	9,000 00
Stanley city bonds	5,000 00	.....
Antigo city loan	6,000 00	3,000 00
Newbold town School Board loan	900 00	300 00
Brule town School Board loan.....	600 00	360 00
Thorpe village loan	2,000 00	2,375 00
Sturgeon Bay city loan	7,800 00	6,600 00
Rhineland city loan	3,600 00	1,800 00
Hixon town loan	1,000 00	500 00
Thorpe town loan	1,050 00	630 00
Greenvalley town loan	1,750 00	1,050 00
Elcho town School Board loan	1,250 00	750 00
Madison city School Board loan	5,500 00	3,300 00
Rice Lake city loan	1,500 00	4,000 00
Saxon town loan	1,000 00	500 00
Grant town School Board loan	960 00	640 00
Wonewoc village loan	2,545 46	1,900 10
Benton village loan	2,700 00	2,400 00
New London city loan	10,000 00	10,000 00
Laona town loan	4,500 00	3,500 00
Prairie Farm village loan.....	2,900 00	1,537 50
Spring Brook town loan	1,000 00	900 00
Lake town School Board loan	2,000 00	1,600 00
Argyle village loan	15,000 00	13,000 00
Rice Lake city loan	5,000 00	4,000 00
Eau Claire city Board of Education .....	.....	9,333 34
Whitewater city .....	.....	10,800 00
Hiles town Board School Directors .....	.....	5,400 00
Enterprise town .....	.....	4,000 00
Casey town .....	.....	1,500 00
Total	\$227,297 80	\$232,140 96

Productive Trust Funds.

AGRICULTURAL COLLEGE FUND.

Invested in.	Outstanding June 30, 1906.	Outstanding June 30, 1908.
State certificates of indebtedness	\$60,600 00	\$60,600 00
Land sale certificates	12,098 00	7,265 00
Westby village bonds	3,000 00	2,000 00
Eau Claire bridge bonds	15,000 00	.....
Black River Falls city bonds	1,500 00	.....
La Crosse county bonds	30,000 00	30,000 00
Forest county loan	600 00	200 00
Iron county loan	7,000 00	5,000 00
Antigo city loan	1,400 00	.....
Bayfield town loan	2,500 00	1,500 00
New London city School Board loan	10,000 00	8,000 00
Sturgeon Bay city School Board loan	500 00	.....
Oconto Falls town loan	2,000 00	1,600 00
Ripon city and town School Board loan	500 00	.....
Osseo village loan	282 03	.....
Sumner town loan	717 97	.....
Crandon town School Board loan	2,000 00	23,500 00
Wausau city loan	32,500 00	27,500 00
Barron county loan	15,000 00	9,000 00
Peck town loan	1,100 00	700 00
Manitowoc town loan	1,500 00	1,000 00
New Glarus village loan	10,000 00	8,000 00
Saxon town School Board loan	1,000 00	500 00
Maine town loan	300 00	100 00
Sturgeon Bay city loan	7,500 00	4,500 00
Kewaunee county loan	20,000 00	20,000 00
Chetek city loan	5,400 00	4,800 00
Anson town loan	1,300 00	.....
Menomonie city loan	12,006 00	6,000 00
Greenwood city loan	15,000 00	15,000 00
Neillsville city loan	2,000 00	1,733 29
Hackley town loan	4,000 00	3,000 00
Elkhorn city loan	24,000 00	22,285 72
Winneconne village bonds .....	.....	6,000 00
Elkhorn city Board of Education loan .....	.....	11,000 00
Whitewater city loan .....	.....	16,200 00
Westby village loan .....	.....	2,000 00
Wyoming town loan .....	.....	2,500 00
Anderson town Board School Directors loan .....	.....	1,500 00
Total	\$302,298 00	\$302,984 01

Productive Trust Funds.

NORMAL SCHOOL FUND.

Invested in.	Outstanding June 30, 1906.	Outstanding June 30, 1908.
State certificates of indebtedness.....	\$515,700 00	\$515,700 00
Land sale certificates.....	1,219 00	947 00
Loans to individuals.....	1,150 00	1,150 00
School district loans.....	170,596 05	228,430 64
Berlin city bonds.....	16,000 00	14,000 00
Shawano city bonds.....	13,000 00	11,000 00
Stoughton city bonds.....	18,750 00	37,250 00
Ashland county bonds.....	25,000 00	25,000 00
Vernon county bonds.....	5,000 00	.....
Ashland city bonds.....	22,000 00	22,000 00
Antigo city bonds.....	16,400 00	14,800 00
Beaver dam city bonds.....	4,000 00	2,000 00
Edgerdon city bonds.....	3,000 00	1,000 00
Eau Claire city bonds.....	10,000 00	.....
Glenwood town bonds.....	6,000 00	4,000 00
Hudson city bonds.....	24,000 00	20,000 00
La Crosse city bonds.....	10,000 00	10,000 00
Madison city bonds.....	25,000 00	.....
Merrill city Bridge bonds.....	6,000 00	4,000 00
Merrill city bonds.....	35,000 00	33,000 00
Columbus City Hall bonds.....	5,000 00	3,000 00
Clinton city bonds.....	5,500 00	5,500 00
Cambridge village bonds.....	6,500 00	5,000 00
Cameron village bonds.....	2,700 00	2,100 00
Stoughton city bonds.....	25,000 00	.....
Mauston city bonds.....	10,000 00	10,000 00
La Crosse county bonds.....	95,000 00	95,000 00
Door county loan.....	39,000 00	33,000 00
Sawyer county loan.....	15,000 00	5,000 00
Chippewa county loan.....	15,157 90	5,368 42
Washburn county loan.....	22,750 00	32,250 00
Madison city School Board loan.....	29,000 00	15,000 00
Whitefish Bay village loan.....	1,800 00	1,200 00
Clintonville city loan.....	400 00	.....
Pond du Lac city loan.....	10,000 00	8,000 00
Menomonie city loan.....	30,000 00	55,000 00
Mineral Point city loan.....	1,000 00	.....
New London city loan.....	5,000 00	3,000 00
Prairie du Chien city loan.....	9,000 00	7,000 00
Phillips town loan.....	666 66	.....
Finley town loan.....	900 00	700 00
Richmond and Wescott town loan.....	2,500 00	2,000 00
Schoepke town loan.....	1,050 00	350 00
Light Horse Squadron loan.....	30,000 00	30,000 00
Eau Claire county loan.....	94,163 70	91,333 33
Kewaunee city loan.....	7,600 00	3,800 00
West Kewaunee town loan.....	4,000 00	2,000 00
Florence town loan.....	500 00	.....
Madison city loan.....	2,500 00	.....
Minoqua town School Board loan.....	500 00	.....
Eagle River town loan.....	1,000 00	.....
Portage city loan.....	10,500 00	7,500 00
Galesville village loan.....	2,000 00	2,000 00
Brule town School Board loan.....	3,636 66	3,000 00
Kewaunee county loan.....	6,000 00	2,000 00
Grant county loan.....	56,000 00	40,000 00
Crandon town School Board loan.....	8,000 00	6,000 00
Waupaca county loan.....	46,500 00	46,500 00
Amery village loan.....	1,500 00	900 00
Cary town loan.....	3,000 00	1,800 00
Iron River town loan.....	1,200 00	800 00
Shawano county loan.....	9,000 00	7,000 00
Flambeau town School Board loan.....	5,000 00	3,000 00

Productive Trust Funds.

NORMAL SCHOOL FUND—Continued.

Invested in.	Outstanding June 30, 1906.	Outstanding June 30, 1908.
Jacobs town School Board loan	1,000 00	.....
Sturgeon Bay city School Board loan	40,000 00	40,000 00
Thorpe village loan.....	4,000 00	4,000 00
Brule town loan	1,428 56	.....
Wausau city loan	16,500 00	14,300 00
Jacobs town loan	6,000 00	5,000 00
Barron city loan	10,633 32	8,699 98
Wausaukee town School Board loan	5,000 00	3,000 00
Wautoma village loan	1,600 00	.....
Colby city loan	10,200 00	9,000 00
Hiles town loan	3,000 00	3,000 00
Black River Falls city loan	12,000 00	21,500 00
Rice Lake city loan	8,000 00	.....
Pelican town loan	2,080 00	.....
Eau Claire city loan	25,500 00	22,500 00
York town loan	1,800 00	600 00
Wein town loan.....	900 00	300 00
Hazel Green village loan	5,400 00	4,800 00
Dunn county loan	8,000 00	2,000 00
Grand Rapids city School Board loan	55,000 00	55,000 00
Madison city loan	25,000 00	47,500 00
Marinette city loan	13,000 00	11,000 00
Madison city School Board loan	35,000 00	35,000 00
Woneoc village Trustees loan.....	6,666 67	5,000 00
Arpin town loan	8,000 00	8,000 00
Blanchardville village loan	4,500 00	6,050 00
Birmamwood village loan	8,000 00	7,500 00
Newbold town loan	1,800 00	1,400 00
Waubeno town School Board loan	20,750 00	16,250 00
Iowa county loan	20,000 00	.....
Waupaca city loan	14,000 00	12,000 00
Menomonie town loan	4,000 00	2,000 00
Shell Lake town loan	10,000 00	9,000 00
Eaton town loan	1,250 00	750 00
Marinette county loan .....	.....	18,000 00
Dane county loan .....	.....	25,000 00
Elroy city loan .....	.....	9,500 00
La Farge village loan .....	.....	15,000 00
Alma Center village loan .....	.....	9,500 00
Argyle village loan .....	.....	3,440 00
Iola village loan .....	.....	2,200 00
Bloomer village loan .....	.....	15,000 00
Washington town loan .....	.....	6,500 00
Bayfield Board School Directors loan .....	.....	5,400 00
Elcho town Board School Directors loan .....	.....	750 00
Gagen and Peihl town Board School Directors loan .....	.....	3,000 00
Navarino town loan .....	.....	1,500 00
State Line town Board School Directors loan .....	.....	1,500 00
Solon Springs town Board School Directors loan .....	.....	3,000 00
Emerson town loan .....	.....	1,200 00
Total	\$1,934,431 52	\$1,956,079 42

RECAPITULATION.

Funds.		
School fund	\$3,718,972 50	\$3,840,531 01
University fund	227,297 80	232,140 96
Agricultural college fund	302,298 00	302,984 01
Normal school fund	1,934,431 52	1,956,079 42
Aggregate	\$6,182,999 82	\$6,331,735 40